



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 (additional responses provided 12 March 2026)

**Email enquiries to:** [investigations1@adcommission.gov.au](mailto:investigations1@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://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.**

# TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b> .....	<b>2</b>
<b>INSTRUCTIONS</b> .....	<b>4</b>
<b>CHECKLIST</b> .....	<b>8</b>
<b>GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES</b> .....	<b>1</b>
<b>SECTION A COMPANY INFORMATION</b> .....	<b>12</b>
A-1    COMPANY REPRESENTATIVE AND LOCATION .....	12
A-2    COMPANY INFORMATION .....	12
A-3    GENERAL ACCOUNTING INFORMATION .....	15
A-4    FINANCIAL DOCUMENTS .....	15
<b>SECTION B EXPORT SALES TO AUSTRALIA</b> .....	<b>17</b>
B-1    AUSTRALIAN EXPORT SALES PROCESS .....	17
B-2    AUSTRALIAN SALES LISTING .....	19
B-3    SAMPLE EXPORT DOCUMENTS .....	20
B-4    RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS .....	20
<b>SECTION C EXPORTED GOODS &amp; LIKE GOODS</b> .....	<b>21</b>
C-1    MODELS EXPORTED TO AUSTRALIA .....	21
C-2    MODELS SOLD IN THE DOMESTIC MARKET .....	22
C-3    INTERNAL PRODUCT CODES .....	22
<b>SECTION D DOMESTIC SALES</b> .....	<b>23</b>
D-1    DOMESTIC SALES PROCESS .....	23
D-2    DOMESTIC SALES LISTING .....	24
D-3    SAMPLE DOMESTIC SALES DOCUMENTS .....	24
D-4    RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS .....	24
<b>SECTION E DUE ALLOWANCE</b> .....	<b>25</b>
E-1    CREDIT EXPENSE .....	25
E-2    PACKAGING .....	26
E-3    DELIVERY .....	26
E-4    OTHER DIRECT SELLING EXPENSES .....	26
E-5    OTHER ADJUSTMENT CLAIMS .....	27
<b>SECTION F THIRD COUNTRY SALES</b> .....	<b>27</b>
F-1    THIRD COUNTRY SALES PROCESS .....	27
F-2    THIRD COUNTRY SALES LISTING .....	28
F-3    DIFFERENCES IN SALES TO THIRD COUNTRIES .....	28
<b>SECTION G COST TO MAKE AND SELL</b> .....	<b>28</b>
G-1.    PRODUCTION PROCESS .....	28
G-2.    COST ACCOUNTING PRACTICES .....	29
G-3    COST TO MAKE ON DOMESTIC MARKET .....	30
G-4    SELLING, GENERAL & ADMINISTRATIVE EXPENSES .....	31
G-5    COST TO MAKE THE GOODS EXPORTED TO AUSTRALIA .....	31
G-6    COST ALLOCATION METHOD .....	32
G-7    MAJOR RAW MATERIAL COSTS .....	32
G-8    RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS .....	33
G-9    PRODUCTION OF THE GOODS UNDER CONSIDERATION .....	34
G-10   CAPACITY UTILISATION .....	35
<b>SECTION H PARTICULAR MARKET SITUATION</b> .....	<b>36</b>
H-1    REPORTING REQUIREMENTS .....	36
H-2    BUSINESS STRUCTURE, OWNERSHIP AND MANAGEMENT .....	36
H-3    LICENSING .....	37

## PUBLIC FILE

H-4	DECISION-MAKING, PLANNING AND REPORTING .....	37
H-5	FINANCIAL AND INVESTMENT ACTIVITIES .....	38
H-6	GOVERNMENT POLICY ON THE INDUSTRY .....	38
H-7	TAXATION .....	39
H-8	SALES TERMS.....	39
H-9	INDUSTRY ASSOCIATIONS .....	40
H-10	STATISTICS SUBMISSION/RECORDING .....	40
H-11	PRODUCTION/OUTPUT .....	40
H-12	ADDING CAPACITY AND/OR JOINT VENTURES .....	41
H-13	RAW MATERIALS.....	41
<b>SECTION I DOMESTIC MARKET .....</b>		<b>42</b>
I-1	PREVAILING CONDITIONS OF COMPETITION IN THE DOMESTIC MARKET .....	42
I-2	GOODS IN THE DOMESTIC MARKET .....	43
I-3	RELATIONSHIP BETWEEN PRICE AND COST IN THE DOMESTIC MARKET .....	44
I-4	MARKETING AND SALES SUPPORT IN THE DOMESTIC MARKET .....	46
<b>SECTION J AUSTRALIAN MARKET .....</b>		<b>47</b>
J-1	PREVAILING CONDITIONS OF COMPETITION IN THE AUSTRALIAN MARKET .....	47
J-2	GOODS IN THE AUSTRALIAN MARKET .....	50
J-3	RELATIONSHIP BETWEEN PRICE AND COST IN AUSTRALIA.....	51
J-4	MARKETING AND SALES SUPPORT IN THE AUSTRALIAN MARKET.....	54
<b>EXPORTER'S DECLARATION .....</b>		<b>55</b>
<b>APPENDIX GLOSSARY OF TERMS .....</b>		<b>ERROR! BOOKMARK NOT DEFINED.</b>

# 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.

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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.

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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.

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- 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 type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input 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 type="checkbox"/>
Section j Australian Market	<input checked="" type="checkbox"/>
<b>EXPORTER'S DECLARATION</b>	<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 type="checkbox"/>
D-2.2 domestic sales source	<input 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 type="checkbox"/>
G-3.2 domestic CTM source	<input 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"/>

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G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>

## Goods under consideration / Goods subject to Anti-dumping measures

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

*Steel mesh sheets, welded at the intersection, of longitudinal and transverse members with cross-sectional diameters of between 3mm to 14mm (inclusive) and having at least one aperture size of 80cm<sup>2</sup> 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 cm<sup>2</sup> may denote an aperture with longitudinal members 8cm apart and transverse members 10cm apart.

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

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**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 <sup>2</sup> )	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:

Position in the company:

Telephone:

E-mail address:



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

Name:

Chad Uphill

Address:

Chad Uphill Trade Advisory

Telephone:

+61 2 412 377 603

E-mail address:

chad@cutrade.com.au

*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.

Jennmar Australia Pty Ltd  
40-44 Anzac Ave.,  
Smeaton Grange, NSW, 2567

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

Jennmar Australia Pty Ltd  
40-44 Anzac Ave.,  
Smeaton Grange, NSW, 2567

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

Dynamic Mesh & Wire Industries Sdn Bhd  
Lot 6512, Lorong Haji Abdul Manan, Kawasan Perindustrian Sungai Puloh, Klang, 42200  
Kapar, Selangor, Malaysia

#### A-2 Company information

1. What is the legal name of your business?

Dynamic Mesh & Wire Industries Sdn Bhd.

2. Does your company trade under a different name and/or brand? If yes, provide details.

No.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

No.

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4. Provide a list of your current board of directors and any changes in the last two years.

Current:



Previous Directors:



5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? **Yes**

If yes, provide:

- (a) A diagram showing the complete ownership structure and
- (b) A list of all related companies and its functions

Entities within the corporate group, including Dynamic Mesh & Wire Industries Sdn Bhd (**DMW**), are as follows:

- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]
- [confidential details deleted: entity name and ABN]

[confidential details deleted: national organisational chart]

6. Is your company or parent company publicly listed?

No.

If yes, please provide:

- (c) The stock exchange where it is listed and
- (d) Any principal shareholders<sup>1</sup>

If no, please provide:

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

A list of Jenmar's shareholders are provided as follows:

[confidential table deleted: Confidential Table A-2.1.6: Ownership details]

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<sup>1</sup> 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.

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7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

DMW is a Mesh manufacturer. It purchases wire rod as the primary raw material, draws it into wire, and then galvanises approximately [XX]% of the drawn wire. It is then manufactured into mesh sheets and sold to [**confidential text deleted: customer name and sales channel**].

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.

Jennmar Australia Pty Ltd is in a unique situation in the mine mesh market as it:

[**confidential text deleted: organisational details concerning the manufacture and distribution of the subject goods**]

DMW is a manufacturer of steel mesh. There are no sales in the Malaysian domestic market. All goods manufactured are exported with the [**confidential text deleted: customer name and sales channel**].

[**confidential text deleted: customer name and sales channel**] is also a manufacturer of the goods in Australia. They sell all the goods to [**confidential text deleted: customer name and sales channel**].

[**confidential text deleted: customer name and sales channel**] also sell goods to international customers that are sourced direct from [**confidential text deleted: customer name and sales channel**] and these goods never enter Australia.

By way of clarification [**confidential text deleted: organisation details**].

9. Provide your company's internal organisation chart.

[**confidential details deleted: internal organisational chart**]

10. Describe the functions performed by each group within the organisation.

Jennmar's organisational chart is provided above. Mesh manufacture including Dynamic Mesh & Wire Industries Sdn Bnd falls under [**confidential details deleted: organisational responsibilities and personnel details**].

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Refer to company website: [www.jennmar.com.au](http://www.jennmar.com.au)

## A-3 General accounting information

1. What is your financial accounting period?

Jennmar's annual accounting period is January to December. This has only recently changed from [**confidential details deleted: statutory accounting period changes**].

2. Are your financial accounts audited? If yes, who is the auditor?

Yes, the accounts are audited by Thiang & Co Chartered Accountants.

3. What currency are your accounts kept in?

Malaysian Ringgit.

4. What is the name of your financial accounting system?

MYOB.

5. What is the name of your sales system?

MYOB.

6. What is the name of your production system?

MYOB.

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.

N/A.

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

No.

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

No.

## A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Completed (Confidential A4 Folder).

Copies of signed audit reports for June 2023 and 2024 have been provided at folder A4-1. During 2025, DMW changed [**confidential details deleted: statutory accounting period changes**]. Hence, the most recent audited reports are the financials DMW provided for FY2023 and FY2024.

DMW expect the audited reports for the period July 2024 to December 2025 to be available mid-April 2026.

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Confirmation for the financial year change from LHDN (Malaysia tax office) is provided at folder A-4-1.

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.

Not applicable in Malaysia.

3. If the financial statements in A-4.1 are unaudited, provide for each company: **N/A**
  - (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.

During 2025, DMW changed its financial year from [**confidential details deleted: statutory accounting period changes**]. Hence, the most recent audited reports are the financials DMW provided for FY2023 and FY2024.

DMW expect the audited reports for the period July 2024 to December 2025 to be available mid-April 2026.

Confirmation for the financial year change from LHDN (Malaysia tax office) is provided at folder A-4-1.

4. Does your company maintain different profit centres? **No**  
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.
5. If the period is different to your financial period, please provide: **Completed (Confidential A4 Folder)**.
  - (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.
6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

**Completed (Confidential A4 Folder)**. Most recent financial year July 2023 to June 2024. Due to the above-noted change in DMW's financial accounting period, [**confidential details deleted: statutory accounting period changes**].

Monthly trial balance accounts are provided under folder A4-6.

7. Please provide your company's chart of accounts (in Excel). **Completed (Confidential A4 Folder)**.

*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

All sales are made to [**confidential text deleted: customer name**]. Pricing is based [**confidential text deleted: pricing methodologies**]. There are no sales or marketing activities occurring in DMW.

Orders are placed directly into DMW systems by [**confidential text deleted: internal ordering details**] made to forecast and stocked in various Australian locations for direct sale to customers on short lead time. These are all [**confidential text deleted: customer channels**] is done in line with forecasts.

#### Marketing and advertising activities

There are no marketing and advertising activities conducted by DMW. All sales during the relevant period were made to [**confidential text deleted: customer name**]. They conducted these activities during the relevant period.

#### Price determination and/or negotiation process

Price is based on [**confidential text deleted: pricing methodologies**]. [**confidential text deleted: pricing methodologies**] requests a price and DMW provides [**confidential text deleted: pricing methodologies**]. The current basis is [**confidential text deleted: pricing methodologies**]. This is audited annually to confirm Malaysian Tax requirements are being met. The last audit was conducted by Thiang Tax Services Sdn Bhd [**confidential text deleted: audit outcome details**]. This report has been provided as Confidential attachment B-1.4.1.

#### Order placement process

During the relevant period orders were directly placed in the DMW order system by [**confidential text deleted: internal ordering details**]. DWM does not retain [**confidential text deleted: staffing details and where functions are undertaken**].

#### Order fulfilment process and lead time

Orders were reviewed in the shared spreadsheet and subsequently scheduled into the DMW planning spreadsheets. Lead times are generally dependant on factory loading and orders are generally being manufactured to the [**confidential text deleted: customer name**] orders which were placed on the basis of their forecast as they are a [**confidential text deleted: customer name**]. All product in DMW is made to order and shipped as soon as it was manufactured. DMW does not hold mesh finished goods.

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### Delivery terms and process

Delivery terms were CIF and were scheduled through the spreadsheet (Malaysian Shipping 2025 v0.xls). There were two main delivery points in Australia [**confidential text deleted: locations**] to [**confidential text deleted: customer warehouse details**]. In addition to these small quantities of [**confidential text deleted: customer name**] held at third parties in [**confidential text deleted: locations**]. DMW direct shipped to these. All shipments were full containers. All goods were shipped as soon as the goods were made. There is one logistics officer [**confidential text deleted: coordination activities**].

### Invoicing process

Invoicing is conducted in MYOB at the time of shipping. [**Confidential details deleted: invoicing and approval details**].

### Payment terms and process

Payment terms are nominally [XX] days end of month. However, payments can be made based on [**confidential text deleted: payment cycles**].

### General Comments

This trading relationship has changed dramatically between the start of the relevant period and now, largely driven by systems and company restructure:

[**confidential text deleted: systems integration details**]

The relationship is such that DMW now sells [**confidential text deleted: sales channels**] and use Purchase Orders and Sales Orders to transact.

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

Yes. All goods are sold to [**confidential text deleted: customer name**].

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

Refer Confidential attachment B-1.4.1.

Pricing has been independently reviewed Thiang Tax Services Sdn Bhd. Its conclusion is that:

[**confidential text deleted: pricing assessment details**]

Refer Confidential attachment B-1.4.1: DMW Transfer Price Documentation.

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

No – all sales are to [**confidential text deleted: customer name**].

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

No.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

No.

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:
- Are you claiming a date other than the invoice date as the date of sale?
  - 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.

Date of invoice accepted.

## B-2 Australian sales listing

- 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.
- 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".

As provided.

## 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)

Refer Confidential Folder B-3.

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

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

## 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.
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.
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.

## 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.

Provided at folder C-1 is a full list of sales of product from DMW to all customers and all products regardless of destination or type. This includes sales to the [**confidential text deleted: sales locations**]. The data provided includes [**confidential text deleted: data details**]. It also includes many products that are not Goods Under Consideration.

There are [XX] different SKU's on the list of sales (plus some direct account codes that have been ignored), [XX] of the items are considered GUC. DMW has included the reason why goods do not form part of the GUC in column I of the first tab. ALL sales are included on the second tab including the only domestic sale which was scrap.

*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 80cm<sup>2</sup> 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.*

The main reasons for certain mesh products not being included are:

1. Largest aperture under 80cm<sup>2</sup> (these can be seen in the table).
2. DMW do have some mesh products in rolls and exceed 15m in length.
3. Parts that were sold direct to the [**confidential text deleted: sales locations**].
4. The Ausro Strap goods have pigtails and are not welded at all intersections (wire loops around) – refer this link for further review <https://www.jennmar.com.au/assets/Uploads/MM-M-JOS6003G-Rev0.pdf>

A full review of products can be found on the Jennmar website, at the following:

<https://www.jennmar.com.au/>

[Products » Jennmar](#)

[Products » Jennmar](#)

<https://www.jennmar.com.au/products/view/industrial-mesh>

Refer attached File: C.1 – All Sales with MCC Codes.xls

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.

## 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.

N/A.

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.

N/A.

- This list must be disclosed in the public record version of the response.

## C-3 Internal product codes

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

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

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

Yes. Refer Confidential Attachment C-3.1 Master listing for Codes.

Note DMW was operating on MYOB during the relevant period. This has recently changed to ROSS. This listing is the cutover map that includes new and old codes for DMW. Not all codes are present in DMW.

As noted above at C-1, Folder C-1 provides all sales with MCC Codes.xls which:

1. Lists the [XX] codes that have sales from DMW in the relevant period;
2. Includes a description of each code;
3. Narrows the list to the [XX] codes that are GUC; and
4. Assigns MCC codes to the [XX] GUC codes based on the characteristics.

Note, any blanks the characteristics fields relate to non GUC items. Once identified, no further assessment was undertaken on these.

## Section D

### Domestic sales – N/A

#### 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
  - (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

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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?
  - (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

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- 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.

N/A. DMW is not a participant in the domestic market.

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.
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”.

### 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.*

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.

### D-4 Reconciliation of sales to financial accounts

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

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

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- Sales of the goods under consideration and other sales (e.g. non-goods or services)
  - Domestic and third country sales of the goods under consideration
  - If the documents include spreadsheets, all formulas used must be retained
  - There must not be any balancing amounts. All amounts must be supported by source documents.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column D of the worksheet and
  - highlight or annotate the amount shown in the source document and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

## Section E

### Due allowance

#### E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
- Calculating the average accounts receivable over the period for that customer.
    - This is usually calculated by summing the average monthly accounts receivable (opening plus closing divided by 2) over the period and dividing it by 12.
    - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
  - Calculating the accounts receivable turnover over the period for that customer using the formula:

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

Accounts Receivables turnover – [XX] times

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

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

Average credit period – [XX]

[*confidential details deleted: calculation methodologies*]

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?

No.

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?

No.

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers): N/A.

(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?

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- (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?

### E-2 Packaging

1. What is the packaging used for your domestic sales of like goods? *N/A.*
2. What is the packaging used for your export sales of the goods to Australia? *Timber gluts and polyester strapping and slings.*
3. If there are distinct differences in packaging between your domestic and export sales: *N/A*
  - (a) Provide details of the differences
  - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
  - (c) Calculate the weighted average packaging cost for each model exported to Australia

### 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? *No.*
2. What are the delivery terms of the export sales of the goods to Australia? *CFR.*
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?

*These are listed as "Haulage Charges" under freight invoice.*

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?

*Freight invoice total, deduct ocean freight and haulage charges.*

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?

*Ocean freight is listed as a separate line item under Freight Invoice.*

*[confidential text deleted: freight calculation methodologies]*

*On allocation of these freight costs, DMW used [confidential text deleted: freight calculation methodologies]*

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? *N/A.*
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? *N/A.*

### 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. *No.*

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2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example: [No difference in tax liability between domestic and export sales. DMW doesn't make domestic sales.](#)
  - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
  - How is VAT accounted for in your records in relation to sales of the goods and like goods?
  - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
  - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods? [N/A.](#)
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia? [None.](#)

### 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. [No Adjustment claims, as we don't sell the products in the domestic market.](#)
  - 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)*<sup>2</sup> for more information.

## Section F

### Third country sales

#### F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.  
[No. There are only sales to related entities.](#)
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.  
[\[confidential text deleted: customer name\]](#)
3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
    - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
    - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of

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<sup>2</sup> Available on the commission website

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- 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.

Date of invoice accepted.

### 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.
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".

### 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.  
No.

## Section G

### Cost to make and sell

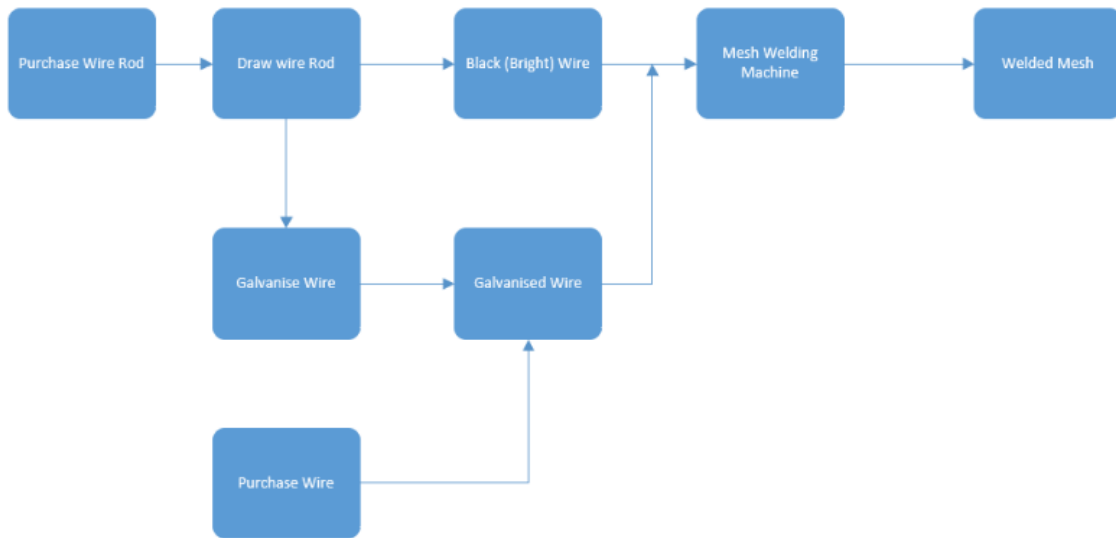
#### G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

The process can occur in a number of ways:

- Primary Raw material is wire rod, this is purchased from a number of third party suppliers.
- Wire rod is then drawn into black (Bright) wire on one of three drawing machines (this produces the mesh raw material).
- A percentage of the drawn wire is then galvanised (this produces the mesh raw material).
- The wire is then manufactured into Mesh by welding on a mesh machine.
- Mesh is the despatched directly to the customer.

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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.

No. All suppliers are third parties.

## G-2. Cost accounting practices

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

Actual.

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

N/A.

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

DMW only moves raw material components when it builds stock. DMW doesn't allocate labour or any overheads to the cost of goods sold. DWM lists these separately on the P&L.

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.

DMW only has one cost centre.

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

DMW doesn't record production costs.

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

There are no differences between management and financial accounting.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
- Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
  - 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.

N/A.

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)?

Weighted average.

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

DMW move all sub-standard products into scrap. In terms of these transactions in the books, DMW allow for [XX] percent scrap in the manufacturing process. This covers any substandard or damaged product write offs. Quarterly stock takes verify write offs and adjustments will be made accordingly.

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

Scrap valuation is net realisable value.

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

Not during Relevant period

### G-3 Cost to make on domestic market

N/A as DMW is not a participant in the domestic market.

- 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.

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2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

### G-4 Selling, General & 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.
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation". [N/A](#)
  - This worksheet calculates the unit domestic SG&A for each MCC.
  - You must provide this list in electronic format using the template provided.
  - Please use the formulas provided.
3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement. [Completed](#).
  - You must provide this list in electronic format using the template provided.
  - Please use the formulas provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year. Need to provide detailed listing of all SG&A

[Listing saved under Confidential folder G4-4.](#)

### 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.

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- 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.

Note: G5 is the cost to make the goods exported to Australia and includes third country sales volumes for the Goods Under consideration as the goods are identical and hence are often manufactured at the same time in the same production runs.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

## G-6 Cost allocation method

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

Provided at folder G-6.2 (including source data). This demonstrates the difference in costing methodology between the 'normal' cost accounting (i.e. raw materials only attributed) and cost accounting as per the model (i.e. fully absorbed cost accounting).

## G-7 Major raw material costs

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

Wire (both manufactured & purchased).

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.

Provided at confidential sheet G-7.2 of the updated questionnaire data file.

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.

Provided in Confidential folder G7-3.

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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.

Provided at confidential sheet G-7.4 of the updated questionnaire data file.

All sales are [**confidential text deleted: delivery terms**]. DMW has interpreted this question as that the raw material for manufacturing the goods is wire. Wire can be either black or galvanised, and these purchases are included in the data.

DMW also purchases wire rod and manufactures this into wire through a drawing and/or galvanising process. These purchases are included in sheet G 7.2 where incremental costs are added. Wire rod is not included sheet in G 7.4.

5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

Listing provided under Confidential folder G7-5.

6. For each raw material:
  - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
  - (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Purchase ledger provided under Confidential folder G7-6, this reconciles with the listing under G7.4.

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.

No

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

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
  - For example, worksheets showing how you identified and categorised the cost to make:
    - the goods under consideration and other costs (e.g. non-goods or tolling services)
    - Domestic, Australian and third country goods under consideration
  - If the documents include spreadsheets, all formulas used must be retained.
  - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet and

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

### G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

DMW's current practice to capture production when the goods are shipped. DMW records stock when it leaves the yard.

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

The current source of document for entering production is the delivery docket, when DMW ship the product. DMW does keep track of the production quantities on a daily basis, as a control mechanism for planning and efficiency purpose.

Please see below process to enter production in the system. When DWM create a manufactured inventory code in the system it links the raw materials code and quantity required to produce a sheet of mesh.

*[confidential details deleted: production system details]*

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

N/A.

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

The production quantities and sales volume for a period *[confidential text deleted: reasons for variances]*.

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?

All products are made to order.

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

All products are made to order, and the volumes can be adjusted within a lead time of [XX] to [XX] weeks. The orders are the forecast of related entity and there is an ability to adjust volumes with the related entity stock.

## G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Explain how the production capacity and capacity utilisation has been calculated.

The production capacity was calculated using [confidential text deleted: calculation methodologies].

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)?

There is very limited warehousing (less than [XX] days production).  
All product is made to order and shipped to the customer [confidential text deleted: customer name] as container loads are completed, most orders exceed a full container.  
There is some mixing of orders (but all going to the same customer).

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.

Yes [confidential text deleted: details on capital equipment and capacity changes].

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.

Equipment	Install Yr	Capacity
█	█	█
█	█	█
█	█	█
█	█	█
█	█	█
█	█	█

Note: Capacity of these lines is highly dependent on the diameter of the wire that is being produced. The larger the diameter the higher the capacity.

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

[confidential text deleted: plant investment details].

## Section H

### Particular market situation

Mandatory response for Chinese exporters

N/A as DMW is not a Chinese exporter.

#### 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.

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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.

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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

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- 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.

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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.

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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
  - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product
  - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
  - (d) Describe the factors that influence consumption/demand variability in 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
  - (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations
  - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
  - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market
  - (h) Describe the ways that the goods are marketed and distributed in the domestic market and
  - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

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

DMW does not sell any goods into the domestic market. All goods are manufactured for sale [**confidential text deleted: customer name**].

The product made by DMW may not be the same as is sold in the domestic market by other producers. This is because DMW's focus is on mine mesh to Australian requirements that have very different technical requirements to structural mesh.

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.

N/A. DMW is not a participant in the domestic market.

3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
  - names of the participants
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
  - a description of the degree of integration (either vertical or horizontal) for each market participant and
  - an estimation of the market share of each participant.

N/A. DMW is not a participant in the domestic market.

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.

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N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.*

## 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.

N/A. DMW is not a participant in the domestic market.

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

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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

*In responding to question 1 please provide evidence supporting calculations.*

N/A. DMW is not a participant in the domestic market.

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..

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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]

N/A. DMW is not a participant in the domestic market.

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7. Describe the relationship between selling price and costs to make and sell in the domestic market. Does your company maintain a desired profit margin for the goods?

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
- What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
  - Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
  - How frequently are sales contracts renegotiated?
  - How frequently are price reviews conducted between contracts?
  - 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.
  - Do changes in your costs to make and sell enable you to review prices for customers within contracts?
  - 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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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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.

N/A. DMW is not a participant in the domestic market.

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

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

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

### 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.).

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

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.

N/A. DMW is not a participant in the domestic market.

## 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

Steel weld mesh is consumed by Australian underground mines with consumption directly related to the commercial health of Australian mining.

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

Australian underground mines are required to install steel weld mesh on the roof and walls of all roadway excavations to prevent small, dislodged rocks from falling onto people and equipment. Customers include both coal mines and metal mines. Steel weld mesh is installed during the development phase of mining.

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

Approximately [XX]% of DMW sales are to [*confidential text deleted: customer name*] for supply to their underground mining customers.

- (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

There are multiple factors that affect consumption of steel mesh by Australian mines including mineral commodity demand and subsequent prices. Other factors that can affect usage of steel weld mesh include the strata conditions and depth of mining, plus the amount of new mines commencing operations, or lack thereof due to delayed government approvals.

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

Mine Mesh is a market segment within the Australian Mesh Market. [*confidential text deleted: customer name*] only participates in the Mine Mesh Market.

Market segments in Australia are largely underground coal mining and underground metal mining. Steel weld mesh in coal mining is typically manufactured using black steel wire and metal mining weld mesh is typically manufactured pre-galvanised wire. Coal mining is predominantly in New South Wales and Queensland, with a small operation in Tasmania. Metal mining occurs in every state of Australia, with the majority market being in Western Australia

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

Approximately AU\$[XX] of annual sales are for products sold into the Australian underground metal mining sector. Approximately AU\$[XX] of annual sales are for products sold into the Australian underground coal mining sector.

- (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market

Steel mine mesh is very much a commodity product readily manufactured by any company with mesh manufacturing equipment. Australian mine mesh is predominantly manufactured in Australia by multiple parties, however Australian manufacturing capacity over the last 12 months appears to be at its limit. All mine mesh competes primarily on pricing with supply and quality both important but lesser factors.

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

Steel mine mesh is typically marketed in combination with ground support products including rock bolts and associated products. Some mine mesh is sold directly by mesh manufacturers, however the majority is sold through ground support suppliers as part of a total supply package.

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

The most relevant factors associated with steel mine mesh supply are identified in 1(h).

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

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

See below Australian coal mine mesh estimated market. All suppliers listed manufacture and sell the mesh. There are multiple other steel weld mesh manufacturers on the East Coast of Australia, however they do not currently produce mine mesh.

**[confidential details deleted: market estimate charts and tables]**

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.

See information provided in 1 & 2 above.

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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.

*[Confidential text deleted: names of known commercially significant importers and estimates of market share]*

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.

There is currently no regulatory framework in place in Australia for steel weld **mine** mesh. There is also no Australian standard for steel weld mine mesh, however there is a recognised standard for Reinforcement Mesh (AS/NZS 4671) and for the galvanising of the wire (AS2423).

There is no recognised formal industry standard or specification for steel weld **mine** mesh, although some customers do have their own ground support standards which can include basic tensile and weld strength parameters for mine mesh. From a mine site quality control perspective, weld quality is the key consideration. If the mesh can be transported, handled and installed without suffering any weld failures.

Historically the specifications included in these customer standards have been sourced directly from Australian manufacturers. As previously mentioned, any company with mesh manufacturing equipment could supply mine mesh.

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.*

The only genuine entry restriction for steel weld mine mesh is manufacturing capability. Steel weld mesh requires significant space to manufacture and store finished goods, so setting up and operating will require a decent amount of capital to get started. It is estimated an excess of AU\$[XX] would be required to establish a reasonable mesh manufacturing facility in Australia.

There are typically quality issues associated with weld strength for new suppliers, particularly in the metal mining market where the mesh must withstand blasting forces. There are no patents or copyrights associated with standard mine mesh for metal mining, however some companies may have patent protection for some niche mesh products such as dynamic mesh or rockfall containment mesh.

Previously *[confidential text deleted: market participant]* had patent protection on their coal mining roof mesh designs, however competitors developed alternative designs and the original patents have likely now expired.

There are currently no import restrictions, license requirements or government regulations to prevent or limit new market entrants from establishing import or manufacturing infrastructure in Australia.

## 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.

The goods for sale in the Australian market is welded steel mesh for underground mine surface support applications. The mesh is used in both underground coal mines and underground metal mines. Approximately [XX]% of mesh sold to Australia is for metal mining and roughly [XX]% is for coal mining.

The mesh range sold to underground metal mines is considerably more standardised (around [XX] products) with the majority of sales (approx. [XX]%) being for 5.6 mm diameter galvanised wire and 2.4 m wide sheets with 100 mm x 100 mm aperture at various lengths from 3 metres to 5 metres.

The mesh range sold to underground coal mines is more extensive with different wire diameters, sheet widths, sheet lengths, apertures and combinations of wire diameters used. It is very rare that two different mines will use the exact same sheet configuration, and consequently the [XX]% sales value consists of more than [XX] different products.

Very little technical support or innovation exists for mine mesh and due to the commoditised nature of the products there are generally no premium brands that can attract any sort of price premium.

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

The end use of the steel weld mesh in mining applications is the same for coal mining and metal mining. The mesh is used as a surface support containment barrier which is installed in conjunction with rockbolts which are installed approximately every square metre. The mesh sheet size used at any particular underground mine is typically associated with the mine opening dimensions.

The purpose of the mesh is to catch and prevent small rocks from dislodging between the rockbolts and falling onto people or equipment. The mesh can also prevent unravelling occurring, which is the dislodgment of enough small rocks to jeopardise the integrity of the rockbolts.

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.

The key purchasing considerations would be cost, quality and availability. The weld quality is a key consideration however most suppliers would not have any issues supplying consistent weld quality products. Availability is obviously important because you don't want to run out and disrupt mining operations, however if quality and availability are assured it will always come down to cost.

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

The only genuine alternative to using mine mesh in Australian underground mining operations is to use shotcrete. Shotcrete is sometimes used in conjunction with mesh for some mines with difficult strata conditions, however typically shotcrete is a direct substitute for steel mesh.

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

In the mine mesh market mine mesh generally is part of a basket of goods that is sold by ground support manufacturers who in addition to the other product may also provide service activities, such as pull testing.

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.

There have been no changes in consumer preferences for steel weld mine mesh products in the last 5 years. During this time there have been minimal new entrants to the market and demand for mesh products has been relatively stable.

### 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

The proportion of sales derived from the sales of steel weld mesh products into Australian mining is [XX] percent.

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

The proportion of company profits derived from the above sales into Australia is [XX] percent.

*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.

DMW are not the price leader for the steel weld mine mesh products in Australia and would suggest [**confidential text deleted: views on market participants**].

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.

[**Confidential text deleted: product pricing and price strategy details**].

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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.

See point 3 above.

5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

*[Confidential text deleted: selling price review details].*

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]

*[Confidential text deleted: assessment of above factors]*

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.

See point 3 above.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

*[Confidential text deleted: customer details vis-à-vis price reductions].*

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.

As DMW only supplied the one product, welded steel mine mesh, there is no product bundling available or offered.

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10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

See answers to questions 8 and 9 above.

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.

N/A.

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.

See answer to question 3 above.

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.

See answer to question 3 above.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide: **No**.
- (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.*

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.

Yes. DMW steel weld mesh is sold exclusively to [confidential text deleted: customer name and pricing details].

## 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.).

DMW sells products exclusively to [**confidential text deleted: customer name**]. Consequently there are no marketing activities undertaken by DMW in Australia.

2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

There is no brand segmentation by DMW into the Australian mine mesh market. All products are sold exclusively to [**confidential text deleted: customer name**].

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.

N/A.

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.

DMW does not have an Australian sales team. All products are sold exclusively to [**confidential text deleted: customer name**]. [**confidential text deleted: customer name**] has sales personnel based in each major mining region including New South Wales, Victoria, Queensland, South Australia and Western Australia. All sales employees are [**confidential text deleted: employee remuneration details**].

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.

N/A. See answer to question 4 above.

## EXPORTER'S DECLARATION

I hereby declare that [Dynamic Mesh & Wire Industries Sdn Bhd](#) has 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** : 

**Signature** :

**Position in**

**Company** : **Chief Operating Officer**  
**Dynamic Mesh & Wire Industries Sdn Bhd**

**Date** : **12 March 2026**