



Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601
Australia

[REDACTED]

Xinglian Steel Mesh (Guangdong) Co., Ltd
907, 9/F, Tower A, Ruiming Building, Colibri Tech Park,
Guangqiao Road, Guangming District, Shenzhen 518107,
Guangdong Province, P.R. China

[REDACTED]

Dear [REDACTED]

I refer to Xinglian Steel Mesh (Guangdong) Co., Ltd (Xinglian) response to the exporter questionnaire received by the Anti-Dumping Commission (the commission) on 2 February 2026. The commission has received the response and completed an assessment to determine whether the response is sufficient.

For the purposes of this investigation, I am satisfied that Xinglian is an uncooperative exporter pursuant to subsection 269T(1)(d) of the Act and I will rely on all other relevant information available in making recommendations and findings in relation to Xinglian.

I have made this determination in compliance with subsection 8(b) of the *Customs (Extensions of Time and Non-cooperation) Direction 2015* (the Direction) on the basis that:

- Xinglian did not provide a response within the legislated period¹
- Xinglian did not request a longer period to provide a response within the legislated period²

In addition, Xinglian's response contains deficiencies that have been listed in Attachment A. I consider that the nature and scope of the deficiencies are extensive, such that the information provided in response to the exporter questionnaire is not complete, relevant and accurate, and so not capable of being verified. As a result, the commission is currently unable to reliably determine an individual dumping margin for Xinglian based on the information provided to date.

Xinglian may choose to provide additional information to rectify those deficiencies identified in Attachment A. Please note that in accordance with subsection 7 of the Direction, when determining whether to have regard to any additional information

¹ In this case, the 'legislated period' is the date of the extension granted by the Deputy Commissioner of Investigations on 14 January 2026 (extension request was received 19 December 2025). The extended due date was 23 January 2026.

² Ibid.

provided by Xinglian, I must consider whether to do so would delay a key aspect of the case.

If you would like to discuss any of the matters raised in this letter, please contact the case manager on (03) 8539 2408 or email investigation1@adcommission.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'D. Latina', written in a cursive style.

David Latina
Commissioner
Anti-Dumping Commission

12 March 2026



ATTACHMENT A

**RESPONSE TO EXPORTER QUESTIONNAIRE
DEFICIENCY LIST**

Xinglian Steel Mesh (Guangdong) Co., Ltd.

For responses to EQ questions, please update your original REQ response with the new information and provide the new version to us so that all questions are complete. For spreadsheets or other attachments, please provide new copies of those documents. All new information should be provided via SIGBOX or email to Investigations1@adcommission.gov.au

QUESTION	Issue	Response Checklist ³
<p>English Translation</p>	<p>The commission requires that all documents submitted as part of the exporter questionnaire must be provided in English. Xinglian Steel Mesh (Guangdong) Co.,Ltd has submitted documents without English translations, including (for example) the 2024 Annual Report.</p> <p>Please ensure that all previously submitted documents and any documents to be submitted are accompanied by a complete and accurate English translation wherever necessary.</p> <p>Failure to provide English translations will prevent verification of the information and may result in the exporter being treated as non-cooperative.</p>	
<p>Clarification of quantity per order</p>	<p>Please provide clarification on the number of sheets or pieces included in each order, and update the relevant sales spreadsheets if required to reflect this information.</p>	

³ Please comment on how the deficiency has been addressed in this column.

QUESTION	Issue	Response Checklist ³
PUBLIC RECORD RESPONSE	<p>The commission requires exporters to submit both a confidential (FOUO) version and a public version of the exporter questionnaire. Xinglian Steel Mesh (Guangdong) Co.,Ltd has not submitted a public version.</p> <p>Submission of a public version is mandatory, and failure to provide one will result in the exporter being treated as non-cooperative.</p> <p>Please submit a public version the exporter questionnaire that has commercially confidential information appropriately redacted, while retaining sufficient descriptive detail to remain readable.</p> <p>The public version must allow the commission and interested parties to understand the nature of the exporter’s operations and responses without disclosing commercial-in-confidence information.</p> <p>Please resubmit via: SIGBOX, or investigations1@adcommission.gov.au</p>	
Section A – Company Information		
A-2.8	<p>No response provided.</p> <p>Please clarify why this question was not addressed (e.g., if it is not applicable to your business), or amend the response by providing the names and addresses of any companies that perform functions related to the goods which are not performed by your business.</p>	

QUESTION	Issue	Response Checklist ³
A-4.1	<p>The questionnaire requested the provision of the two most recently completed annual reports and/or financial statements for the company. Xinglian Steel Mesh (Guangdong) Co., Ltd only provided their annual statement for 2024.</p> <p>Please provide the company's annual report for 2023 as well as 2025 when finalised.</p> <p>Xinglian Steel Mesh (Guangdong) Co.,Ltd provided 2024 annual report in Chinese. The commission is unable to accept as all documents are required to be in English.</p>	
A-4.2	<p>Further supporting documentation is required.</p> <p>Amend the response by providing the audit management letter(s) issued by your auditor for each set of audited financial statements to be resubmitted under A-4.1.</p>	
A-4.3	<p>No response given.</p> <p>Amend the response by providing the tax returns for the periods covered by the unaudited financial statements and a reconciliation of revenue, cost of goods sold, and net profit before tax between the tax returns and the financial statements if applicable. If not, please amend to non applicable if audited financial statements are submitted.</p>	
A-4.4	<p>No response given.</p> <p>Amend the response by providing the profit and loss statement for the profit centre responsible for the production and/or sale of the goods, where separate profit centres are maintained.</p>	
A-4.5	<p>No response given.</p> <p>Amend the response by providing income statements covering the reporting period where it differs from your company's financial year if applicable. If not, please amend to non applicable.</p>	

QUESTION	Issue	Response Checklist ³
A-4.6	<p>No response given.</p> <p>Amend the response by providing the company's trial balance in Excel format covering both the period of investigation and the most recent completed financial year.</p>	
A-4.7	<p>No response given.</p> <p>Amend the response by providing your company's complete chart of accounts in Excel format.</p>	
Section B – Export Sales to Australia		
B-1.1	<p>No response given.</p> <p>Amend the response by providing a full description of the export sales process, including the roles of all entities involved (such as agents or related parties), and include diagrams or flowcharts where appropriate.</p>	
B-2.1	<p>The B-2 Australian Sales in the exporter questionnaire worksheet is incomplete.</p> <p>Please resubmit the spreadsheet with all required technical fields fully completed, including <i>MCC, product code, standards, wire diameters, spacing, and aperture size</i>, as this information is necessary to accurately assign MCCs, verify product characteristics, and correct matching of Australian sales.</p>	
B-2.2	<p>The B-2.2 worksheet has not been completed.</p> <p>Please resubmit this table with the source of data clearly identified for each column in the export sales listing, as this information is required to verify the accuracy and traceability of your reported export sales data.</p>	

QUESTION	Issue	Response Checklist ³
B-3.1	<p>Further documentation is required.</p> <p>The questionnaire requests the two largest export invoices by value and the supporting evidence listed. Only one invoice has been provided.</p> <p>Please submit the second largest export invoice by value, together with the same supporting documents/evidence provided for the first invoice (e.g., packing list, bill of lading, payment evidence, freight documentation where applicable), and ensure it is submitted in the same format and level of detail.</p>	
B-3.2	<p>The required annotation of source documents or a reconciliation table mapping the export sales listing (B-2) to the supporting source documents (B-3.1) has not been provided.</p> <p>Please provide either annotated source documents or a reconciliation table identifying the source document(s) for each reported data field/column and demonstrating traceability for each transaction.</p>	
B-4.1	<p>The B-4 Upward Sales worksheet has not been completed.</p> <p>Please complete this section in the exporter questionnaire worksheet in full, ensuring all required fields, formulas, and data sources are included.</p>	
B-4.2	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd has not provided the supporting documents required to complete the B-4 Upward Sales worksheet, including general ledgers, trial balances, and any other records used to derive the reported expenses.</p> <p>Please provide all source documents used to complete the worksheet, and ensure that all formulas used in the file are retained.</p>	
B-4.3	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd has not provided cross-references or supporting documentation for the hard-coded amounts (values entered manually rather than via formula) within the Upwards Sales worksheet.</p> <p>Please resubmit the worksheet with clear cross-references showing the source of each hard-coded amount, along with supporting documents demonstrating how each figure was derived.</p>	

QUESTION	Issue	Response Checklist ³
Section C – Exported Goods and Like Goods		
C-1.2	<p>Major deficiency – further information is required.</p> <p>The list of Model Control Codes (MCCs) for all goods exported to Australia, covering the transactions reported in B-2, has not been provided.</p> <p>Please amend the response by providing a complete list of MCCs for all models exported to Australia, listed directly within the response (FOUO version), rather than by reference to another document.</p> <p>The absence of this MCC list constitutes a major deficiency, as the commission requires the MCCs to be clearly stated to enable product identification, verification, and matching.</p>	
C-2.2	<p>Major deficiency – further information is required.</p> <p>The list of Model Control Codes (MCCs) for all goods sold on the domestic market and reported in D-2 has not been provided. The commission requires the MCCs to be clearly listed within the response so that domestic models can be accurately identified, matched, and verified.</p> <p>Please amend the response by providing a complete list of MCCs for all products sold in the domestic market that are included in the D-2 Domestic Sales worksheet.</p>	

QUESTION	Issue	Response Checklist ³
C-3.1	<p>No response given.</p> <p>The response does not provide the required details of the product codes or SKU codes used for the goods, nor does it explain how each code has been mapped to the relevant MCC. Additionally, the method used to identify the MCC for each sale in the sales and cost spreadsheets has not been described.</p> <p>Please amend the response by providing:</p> <ul style="list-style-type: none"> • the product codes or SKU codes used for the goods; • a description of each code; and • a clear explanation of how each product/SKU was mapped to the corresponding MCC. <p>If MCC identification is performed within your system or internal records, please describe the method or criteria used to assign MCCs to transactions in the sales and cost spreadsheets.</p>	
Section D – Domestic Sales		
D-1.1	<p>The response does not include the required description of the domestic sales process, as requested in the questionnaire. This includes the steps involved in receiving orders, setting prices, issuing invoices, arranging delivery, and identifying the roles of any related entities or agents involved in domestic sales.</p> <p>Please amend the response by providing a clear and detailed description of the domestic sales process, including diagrams or flowcharts where helpful, and outlining the roles of all entities involved.</p>	

QUESTION	Issue	Response Checklist ³
D-1.2	<p>The response does not fully identify domestic customers that are related parties or explain how selling prices are determined for domestic sales, particularly in relation to those related entities.</p> <p>Please amend the response by:</p> <ul style="list-style-type: none"> • identifying any domestic customers related to your company; and • providing a clear explanation of how domestic selling prices are set, including any pricing policies, guidelines, or approval processes. 	
D-2.1	<p>The D-2 Domestic Sales in the exporter questionnaire worksheet is incomplete.</p> <p>Please resubmit the spreadsheet with all required technical fields fully completed, including <i>MCC, product code, standards, wire diameters, spacing, and aperture size</i>, as this information is necessary to accurately assign MCCs, verify product characteristics, and correct matching of domestic sales.</p>	
D-2.2	<p>The required table identifying the source of data for each column in the D-2 Domestic Sales worksheet has not been provided. This information is necessary to verify the accuracy and traceability of the domestic sales listing.</p> <p>Please amend the response by submitting a completed D-2.2 table, clearly identifying the source document or system for every column reported in the D-2 domestic sales spreadsheet.</p>	

QUESTION	Issue	Response Checklist ³
D-3.1	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd has not provided any sample domestic sales documents as required under D-3.1. The questionnaire requires the exporter to select the two largest domestic invoices by value and provide a complete set of supporting documentation for each sample.</p> <p>Please amend the response by submitting the following documents for the two largest domestic sales invoices by value:</p> <ul style="list-style-type: none"> • Sales contracts • Purchase order and order confirmation • Commercial invoice and packing list • Proof of payment, remittance advice, and relevant accounts receivable ledger entries • Documentation showing any bank charges • Delivery invoices (including dispatch or receipt records) 	
D-4.1	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd did not complete Excel worksheet B-4 Upward Sales. Where B-4 is not completed in full (including all required supporting ledgers, trial balances, and retained formulas), the questionnaire requires the exporter to instead complete the D-4 Upwards Sales worksheet.</p> <p>Please either:</p> <ol style="list-style-type: none"> 1. Complete section B-4 in full, including all required supporting documents and retaining formulas; or 2. Complete the D-4 Upwards Sales worksheet and provide all supporting documents and cross-references required under D-4.2 and D-4.3. 	
Section E – Due Allowance		

QUESTION	Issue	Response Checklist ³
E-1.1	<p>The response regarding credit provided to domestic and Australian customers is incomplete. The questionnaire requires a description of the credit terms and the actual calculation of credit costs applied to sales of like goods. The response provided does not include the underlying calculations used to determine the credit period or credit expense.</p>	
E-3.1	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd 's response does not explain whether domestic sales of like goods are delivered to customers, nor does it describe how transportation costs have been calculated in the D-2 domestic sales listing.</p> <p>This information is necessary to verify delivery terms, confirm whether inland transport is included or excluded from the reported prices, and assess the accuracy of the transportation amounts reported in D-2.</p> <p>Please amend the response by providing:</p> <ul style="list-style-type: none"> • an explanation of whether domestic sales are delivered, ex-works, or subject to alternative delivery arrangements; and • a clear description of how transportation costs were calculated, including the allocation method, cost basis (e.g. per tonne, per shipment, per distance), and details of any supporting documentation used. 	

QUESTION	Issue	Response Checklist ³
E-4.2	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd ‘s response does not address the differences in tax liability between domestic and export sales, as requested.</p> <p>This information is required to determine whether tax treatment affects price comparability and whether a tax adjustment is necessary.</p> <p>Please amend the response by providing:</p> <ul style="list-style-type: none"> • details of the tax treatment applicable to domestic sales and export sales of like goods; • information on any VAT, rebates, exemptions, offsets, or refunds applied to export sales; and • examples or calculations demonstrating how these tax rules apply to your sales of like goods. 	
Section F – Third Country Sales		
F-2.1	<p>Xinglian Steel Mesh (Guangdong) Co.,Ltd did not submit F-2 Third Country Sales worksheet.</p> <p>The questionnaire requires exporters to either complete the worksheet in full where third-country sales of like goods occurred during the period, or to indicate that the section is not applicable if no such sales took place.</p> <p>Please amend the response by either:</p> <ul style="list-style-type: none"> • completing the F-2.1 worksheet with full details of third-country sales (if such sales occurred), or • clearly stating “Not applicable – no third-country sales of like goods during the period.” 	
Section G – Cost to Make and Sell		

QUESTION	Issue	Response Checklist ³
Section G	<p>Xinglian Steel Mesh (Guangdong) Co., Ltd has either not provided responses or has left responses incomplete for the majority of items in Section G of the exporter questionnaire. Section G is critical as it requires submission of multiple Excel worksheets and supporting explanations relating to cost to make, SG&A, raw materials, allocation methodology, production data, capacity, and other cost-based information necessary for verification.</p> <p>The absence of this information constitutes major deficiencies that must be addressed.</p> <p>Please amend the response by completing all required worksheets in the Excel exporter questionnaire and provide the associated supporting documents, explanations, and reconciliations as outlined below.</p> <p>Please amend the word version of the exporter to answer all the questions in Section G.</p>	
G-1.1	<p>The description of the production process and the required flowchart are incomplete. Please provide a full description of the production process for the goods and a complete flowchart showing each production stage.</p>	
G-1.2	<p>Details of related-party suppliers and the products/services they supply are incomplete. Please provide full details of all related-party suppliers involved in supplying inputs relevant to the goods.</p>	

QUESTION	Issue	Response Checklist ³
<p>Section G missing Excel worksheets and source data</p>	<p>Xinglian Steel Mesh (Guangdong) Co., Ltd has not submitted the required worksheets in Section G of the questionnaire. The following worksheets and their associated source documents are missing and must be provided:</p> <ul style="list-style-type: none"> G-3.1 – Domestic CTM G-3.2 – Source of data for Domestic CTM G-4.1 – SG&A listing G-4.2 – Domestic SG&A calculation G-4.3 – Upwards SG&A G-5.1 – Australian CTM G-5.2 – Source of data for Australian CTM G-6.2 – Allocation demonstration worksheet G-7.2 – Raw material CTM G-7.3 – Weighted-average raw material percentage calculation G-7.4 – Raw material purchases G-7.5 – Source of data for raw material purchases G-7.6 – Two largest raw material invoices and reconciliation G-8.1 – Upwards costs G-8.2 – Supporting documents for upwards costs G-8.3 – Cross-referenced hard-coded values in upwards costs G-10.1 – Capacity utilisation G-10.2 – Capacity and utilisation calculation method 	
<p>Section H – Particular Market Situation</p>		

QUESTION	Issue	Response Checklist ³
Section H	<p>Xinglian Steel Mesh (Guangdong) Co., Ltd did not submit any response to Section H – Particular Market Situation. Completion of Section H is mandatory for all Chinese exporters participating in the investigation, and non-submission constitutes a major deficiency.</p> <p>Please provide a full response to all subsections of Section H, including:</p> <ul style="list-style-type: none"> H-1 – Reporting requirements H-2 – Business structure, ownership and management H-3 – Licensing H-4 – Decision-making, planning and reporting H-5 – Financial and investment activities H-6 – Government policy on the industry H-7 – Taxation H-8 – Sales terms H-9 – Industry associations H-10 – Statistics submission/recording H-11 – Production/output H-12 – Adding capacity and/or joint ventures H-13 – Raw materials 	
Section I- Domestic Market		

QUESTION	Issue	Response Checklist ³
<p>Section I</p>	<p>Xinglian Steel Mesh (Guangdong) Co., Ltd did not provide any response to Section I – Domestic Market.</p> <p>As Xinglian submitted domestic sales in worksheet D-2, completion of Section I is mandatory.</p> <p>Please provide full responses to all subsections listed below: Section I – Required Subsections I-1 – Prevailing conditions of competition in the domestic market I-2 – Goods in the domestic market I-3 – Relationship between price and cost in the domestic market I-4 – Marketing and sales support in the domestic market</p>	
<p>Section J- The Australian Market</p>		
<p>Section J</p>	<p>Xinglian Steel Mesh (Guangdong) Co., Ltd did not submit any response to Section J – The Australian Market.</p> <p>As Xinglian exported goods to Australia during the investigation period, completion of Section J is mandatory.</p> <p>Please provide full responses to all subsections listed below. Section J – Required Subsections J-1 Prevailing conditions of competition in the Australian market J-2 Goods in the Australian market J-3 Relationship between price and cost in Australia J-4 Marketing and sales support in the Australian market</p>	