



**Australian Government**  
**Department of Industry,  
Science and Resources**

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## **Anti-Dumping Commission**

Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601  
Australia

[REDACTED]  
Rong Mah Wire Industries Sdn Bhd  
No 9, Jalan Belati 2, Perindustrian Taman Maju Jaya  
81300 Johor Bahru, Johor, Malaysia.

Dear [REDACTED]

I refer to Rong Mah Wire Industries Sdn Bhd (RM Wire) full response to the exporter questionnaire received by the Anti-Dumping Commission (the commission) on 27 January 2026. The commission has completed an assessment to determine whether the response is sufficient.

For the purposes of this investigation, I am satisfied that RM Wire 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 RM Wire.

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:

- RM Wire did not provide a response within the legislated period.<sup>1</sup>
- RM Wire did not request a longer period to provide a response within the legislated period.<sup>2</sup>

In addition, RM Wire'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 RM Wire based on the information provided to date.

RM Wire 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

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<sup>1</sup> In this case, the 'legislated period' is the date of the extension granted by the Deputy Commissioner of Investigations on 2 January 2026 (extension request was received 2 January 2026). The extended due date was 15 January 2026.

<sup>2</sup> Ibid.

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provided by RM Wire, 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](mailto:investigation1@adcommission.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'D. Latina', with a stylized flourish at the end.

David Latina  
Commissioner  
Anti-Dumping Commission

12 March 2026



ATTACHMENT A

RESPONSE TO EXPORTER QUESTIONNAIRE  
DEFICIENCY LIST

Rong Mah Wire Industries Sdn Bhn.

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](mailto:Investigations1@adcommission.gov.au)

QUESTION	ISSUE
<p><b>B-2 Export Sales listing</b></p> <p><b>D-2 Domestic Sales listing</b></p>	<p><b>Clarification of sheet size and quantity per order</b></p> <p>Please provide additional columns in B-2 Export Sales listing and D-2 Domestic Sales listing to include the size of each sheet and the number of sheets/pieces per invoice/order.</p> <p>The commission understands that this was not requested in the original exporter questionnaire. However, the commission requests this information as it will assist in its comparative and sales analysis.</p>
<p><b>PUBLIC RECORD RESPONSE</b></p>	<p>The commission requires exporters to submit both a confidential (FOUO) version and a public version of the exporter questionnaire. Rong Mah Wire Industries Sdn Bhd has not submitted a public version.</p> <p>Submission of the public version is mandatory, and failure to provide one will result in the exporter being treated as non-cooperative. Please submit a public version of the exporter questionnaire that has commercially confidential information appropriately redacted, while retaining sufficient descriptive detail to remain readable. The commission recommends redacting [REDACTED] contact details.</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 <a href="mailto:investigations1@adcommission.gov.au">investigations1@adcommission.gov.au</a></p>

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<b>Section A – Company Information</b>	
<b>A-4.1</b>	<p>The questionnaire requested the provision of the two most recently completed annual reports and/or financial statements for the company. Rong Mah Industries Sdn Bhd 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>
<b>Section B – Export Sales to Australia</b>	
<b>B-2.1</b>	<p>The B-2 Australian Sales in the exporter questionnaire worksheet is incomplete.</p> <p>The spreadsheet submitted is incomplete, as the MCC code has not been provided. MCC information is essential for accurately assigning product models and correct matching of Australian sales.</p> <p>Please resubmit the spreadsheet with all required technical fields fully completed, including the MCC code.</p>
<b>B-2.2</b>	<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>
<b>B-3.1</b>	<p>The exporter has not provided the two largest export invoices by value, nor the required supporting documents listed in the questionnaire. These documents must include:</p> <ul style="list-style-type: none"><li>• contracts</li><li>• purchase order and order confirmation</li><li>• commercial invoice and packing list</li><li>• proof of payment, remittance advice, and accounts receivable ledger</li><li>• documents showing bank charges</li><li>• invoices for inland transport, port handling, and other export charges</li><li>• Bill of lading</li><li>• Invoices for ocean freight and marine insurance (if applicable)</li><li>• Country of origin certificates (if applicable)</li></ul> <p>Please resubmit B-3.1 with the complete set of documents for the two largest export transactions by value, as required.</p>
<b>B-3.2</b>	<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>Section C - Exported Goods and Like Goods</b>	

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<b>C-3.1</b>	<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"><li>• the product codes or SKU codes used for the goods;</li><li>• a description of each code; and</li><li>• a clear explanation of how each product/SKU was mapped to the corresponding MCC.</li></ul> <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>
<b>Section D – Domestic Sales</b>	
<b>D-1.3</b>	<p>Rong Mah Industries stated in its response that a price list was attached; however, no price list was included in the submission. This information is required to verify the pricing practices and support the responses provided in the questionnaire.</p> <p>Please resubmit the response with the referenced price list attached.</p>
<b>D-2.2</b>	<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>
<b>D-3.1</b>	<p>Rong Mah Industries has not provided the required sample domestic sales documents under D-3.1. The questionnaire requires the exporter to select the two largest domestic invoices by value and submit a complete set of supporting documentation for each transaction.</p> <p>Please amend the response by providing, for each of the two largest domestic sales invoices:</p> <ul style="list-style-type: none"><li>• Contracts</li><li>• Purchase order and order confirmation</li><li>• Commercial invoice and packing list</li><li>• Proof of payment, remittance advice, and the relevant accounts receivable ledger entries</li><li>• Documents showing bank charges</li><li>• Delivery invoices (e.g. dispatch records, delivery notes)</li></ul> <p>These documents are necessary for the commission to verify the domestic sales reported in the D-2 worksheet.</p>

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<b>D-3.2</b>	<p>Rong Mah Industries has not provided the required annotation of source documents or a reconciliation table linking the domestic sales listing (D-2) to the supporting documents submitted under D-3.1. This reconciliation is essential for verifying the accuracy and traceability of the domestic sales data.</p> <p>Please amend the response by either:</p> <ul style="list-style-type: none"><li>• annotating each source document (e.g., highlighting invoice number, date, quantity, price, customer, delivery terms, etc.) to show where the corresponding information appears in the D-2 Domestic Sales listing,</li><li>• or</li><li>• providing a reconciliation table that clearly maps each field in D-2 (e.g., invoice number, customer name, product, quantity, unit price, delivery terms) to the specific document and location (document name, page number, line reference) in D-3.1.</li></ul> <p>A complete reconciliation or annotation is required to verify the domestic sales reported.</p>
<b>Section E- Due Allowance</b>	
<b>E-1.1</b>	<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>
<b>Section F- Third Country Sales</b>	
<b>F-2.1</b>	<p>In F-2.1, Rong Mah Industries has listed the number of different customers as “ALL,” which does not meet the requirement of the questionnaire. The commission requires specificity in the number of distinct customers to whom like goods were sold in each third-country market.</p> <p>Please amend the response by providing the actual number of different customers for each third country listed, rather than using the non-specific term “ALL.”</p>
<b>F-2.2</b>	<p>The exporter has not completed the F-2.2 “Third Country Sales Source” worksheet, which is required to identify the source of the data for each column in the F-2 Third Country Sales worksheet</p> <p>Please amend the response by completing the F-2.2 worksheet, ensuring that:</p> <ul style="list-style-type: none"><li>• each column in the F-2 Third Country Sales worksheet is matched to its specific source document, and</li><li>• the type and name of the document (e.g., invoice, contract, ERP report, ledger extract) are clearly identified.</li></ul>
<b>Section G – Cost to Make and Sell</b>	

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<b>G-2.9</b>	<p>No response was provided for G-2.9, which requires the exporter to explain the valuation method used for damaged or sub-standard goods. Please amend the response by either:</p> <ul style="list-style-type: none"><li>• providing the valuation method, or</li><li>• stating “Not applicable” and explaining why this question does not apply to your operations.</li></ul>
<b>G-2.10</b>	<p>The question under G-2.10 was not answered. The commission requires the exporter to describe the valuation method applied to scrap, by-products, or joint products generated during production. Please amend the response by either:</p> <ul style="list-style-type: none"><li>• providing the required valuation method(s), or</li><li>• stating “Not applicable” with a brief explanation.</li></ul>
<b>G-2.11</b>	<p>Rong Mah Industries did not respond to G-2.11, which asks for details of any management fees or corporate allocations charged by a parent or related company. Please amend the response by either:</p> <ul style="list-style-type: none"><li>• providing full details of any fees or allocations, including basis of calculation and amounts, or</li><li>• stating “Not applicable” with a brief explanation.</li></ul>
<b>G-4.1</b>	<p>The G-4.1 SG&amp;A Listing has been completed incorrectly and is missing several required elements. Specifically:</p> <ul style="list-style-type: none"><li>• The account codes are not linked to the chart of accounts, and the corresponding account names have not been provided.</li><li>• Column 6 has not been answered, leaving the source information incomplete.</li><li>• SG&amp;A expenses have not been reported on a line-by-line basis for the accounting period, as required.</li></ul> <p>Please amend the response by:</p> <ul style="list-style-type: none"><li>• Linking each account code to the chart of accounts and providing the account name for every SG&amp;A line.</li><li>• Completing Column 6 with the appropriate source information.</li><li>• Listing all SG&amp;A expenses line by line for the relevant accounting period, consistent with the company’s general ledger or trial balance.</li></ul>
<b>G-4.2</b>	<p>The G-4.2 Domestic SG&amp;A Calculation worksheet must be resubmitted together with the corrected G-4.1 SG&amp;A Listing. The commission requires that:</p> <ul style="list-style-type: none"><li>• all formulas remain intact (not replaced by hard-coded values),</li><li>• the calculation links appropriately to the line-by-line SG&amp;A expenses reported in G-4.1, and</li><li>• the methodology used to allocate SG&amp;A to domestic sales is clearly shown and verifiable.</li></ul>

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	<p>Please resubmit the G-4.2 worksheet ensuring that:</p> <ul style="list-style-type: none"> <li>• All formulas are visible and functional;</li> <li>• The worksheet is fully linked to G-4.1 using the corrected account codes and account names; and</li> <li>• The SG&amp;A allocation calculations are presented in a transparent and traceable manner.</li> </ul> <p>A complete and formula-based G-4.2 worksheet is required for the commission to verify the domestic SG&amp;A used in the CTM calculation.</p>
<b>G-6.1</b>	<p>No response was provided for G-6.1, which requires an explanation of the allocation methodology used to complete the G-3 Domestic CTM and G-5 Australian CTM worksheets.</p> <p>Please amend the response by providing a clear and detailed description of all allocation methods used (e.g., basis of allocation, drivers, formulas, assumptions, and relevant accounting practices).</p>
<b>G-6.2</b>	<p>Rong Mah Industries did not respond to question G-6.2, which must demonstrate the applied allocation methodology for the domestic model (or export model) with the greatest production volume during the period.</p> <p>Please amend the response by submitting an answer to G-6.2, showing the allocation steps, supporting data, and calculation outputs.</p>
<b>G-7.6</b>	<p>The required documents under G-7.6, including the two largest raw material invoices by <i>value, proof of payment, and a reconciliation linking G-7.4 values to purchase ledgers or trial balances</i>, were not provided.</p> <p>Please amend the response by submitting:</p> <ul style="list-style-type: none"> <li>• the two largest raw material invoices,</li> <li>• proof of payment for each invoice, and</li> <li>• a complete reconciliation to the purchase ledger or trial balance, along with all supporting documents used.</li> </ul>
<b>G-7.7</b>	<p>No response was submitted for G-7.7, which requires details of the price-setting arrangements with any related-party suppliers listed in G-7.4.</p> <p>Please amend the response by providing a description of pricing practices, contractual arrangements, transfer pricing policies, or other relevant details.</p> <p>If no related-party suppliers exist, please state “Not applicable – no related-party suppliers”.</p>
<b>G-9.1</b>	<p>Rong Mah Industries did not respond to G-9.1, which requires a description of the company’s practices for capturing production quantities reported in G-3 Domestic CTM and G-5 Australian CTM.</p> <p>Please amend the response by explaining how production quantities are recorded, monitored, verified, and transferred into costing records.</p>
<b>G-9.2</b>	<p>No response was provided for G-9.2, which requires a description of the source documents maintained for production quantities and how these quantities are entered into the accounting system.</p> <p>Please amend the response by providing full details of how production is logged, the commission recommends using a flowchart in answering</p>

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	<p>this question.</p>
<b>G-9.3</b>	<p>Rong Mah Industries did not answer G-9.3, which requires explanations of any differences between:</p> <ul style="list-style-type: none"> <li>• G-3 Domestic CTM and D-2 Domestic Sales, and</li> <li>• G-5 Australian CTM and B-2 Australian Sales.</li> <li>• Please amend the response by identifying, quantifying, and explaining any differences in production and sales quantities for both domestic and export markets.</li> </ul>
<b>G-9.4</b>	<p>Rong Mah has not provided a response to the question requiring an explanation of how the company determines:</p> <ul style="list-style-type: none"> <li>• the volume of production for the goods,</li> <li>• the product mix of production, and</li> <li>• the factors influencing these decisions.</li> </ul> <p>Additionally, no information was provided regarding:</p> <ul style="list-style-type: none"> <li>• how frequently production volumes are determined, and</li> <li>• how frequently the product mix is reviewed or set.</li> </ul> <p>Please amend the response by providing:</p> <ul style="list-style-type: none"> <li>• A clear description of how production volumes are decided, including internal processes, planning cycles, production targets, capacity constraints, and demand forecasting methods.</li> </ul>
<b>G-9.5</b>	<p>No response was provided for G-9.5, which requires the exporter to state the usual lead time needed to adjust production volumes of the goods.</p> <p>Please amend the response by specifying the lead time and explaining the operational factors involved (e.g., labour, machine scheduling, raw material procurement).</p>
<b>Section I- Domestic Market</b>	
<b>Section I</b>	<p>Rong Mah Industries did not provide any response to Section I – Domestic Market apart from a summary paragraph at the end of section. As Rong Mah Industries 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</p>

	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
<b>Section J- The Australian Market</b>	
<b>Section J</b>	Rong Mah Industries did not submit any response to Section J – The Australian Market, apart from the summary at the end of the section. As Rong Mah Industries exported goods to Australia during the investigation period, completion of Section J is mandatory.  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