



Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601
Australia

[REDACTED]
Engtex Metals Sdn Bhd
Lot 36, Jalan BRP 9/2B, Putra Industrial Park, Bukit Rahman Putra,
47000 Sg Buloh, Selangor, Malaysia

[REDACTED]
Dear [REDACTED]

I refer to Engtex Metals Sdn Bhd (Engtex Metals) response to the exporter questionnaire received by the Anti-Dumping Commission (the commission) on 23 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 Engtex Metals 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 Engtex Metals.

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:

- Engtex Metals did not provide a response within the legislated period.¹
- Engtex Metals did not request a longer period to provide a response within the legislated period.²

In addition, Engtex Metals 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 Engtex Metals based on the information provided to date.

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

¹ The legislated period expired on the 2 January 2026.

² An extension request was rejected by the A/g Deputy Commissioner of Investigations on 16 January 2026 (extension request was received 9 January 2026).

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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



Australian Government
Department of Industry,
Science and Resources

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ATTACHMENT A

RESPONSE TO EXPORTER QUESTIONNAIRE DEFICIENCY LIST

Engtex Metals Sdn Bhd.

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
B-2 Export Sales listing D-2 Domestic Sales listing	Clarification of sheet size and quantity per order 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. 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.
PUBLIC RECORD RESPONSE	The commission requires exporters to submit both a confidential (FOUO) version and a public version of the exporter questionnaire. Engtex Metals Sdn Bhd has not submitted a public version. 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 gas commercially confidential information appropriately redacted, while retaining sufficient descriptive detail to remain readable. The commission recommends redacting [REDACTED] contact details.

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	<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-2.5	<p>In response to A-2.5, Engtex Metals referred to attachment, “Corporate Structure of Engtex Group Berhad (Ultimate Parent Company)” (Ref. A-2.5a.1). However, this document was not attached in the original submission.</p> <p>Please resubmit the response to A-2.5 and include the missing attachment “Corporate Structure of Engtex Group Berhad (Ultimate Parent Company)”, as referenced.</p>
A-4.1	<p>The questionnaire requested the provision of the two most recently completed annual reports and/or financial statements for the company. Engtex Metals Sdn Bhd provided their annual statement for 2023 and 2024.</p> <p>Please submit the annual report for 2025 when ready.</p>
A-4.6	<p>Engtex Metals has not complied with the requirement to provide the company's trial balance (in Excel) covering the period of investigation and the most recent financial year. Only a trial balance for 2024 has been submitted.</p> <p>This is insufficient because the Period of Investigation (POI) includes 2025, and the trial balance for 2025 has not been provided.</p> <p>Please amend the response by submitting:</p> <ul style="list-style-type: none">• the trial balance in Excel format for the full year 2025, and• any partial-year or quarterly trial balances necessary to ensure complete coverage of the POI.
Section C- Exported Goods and Like Goods	
C-3.1	<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>

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	<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-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>
Section E – Due Allowance	
E-2.3	<p>Engtex Metals responded to questions (b) and (c), which require specific weighted average packaging cost calculations, with “To be advised”. This is insufficient and do not meet the requirements of the questionnaire.</p> <p>Please amend the response by providing:</p> <p>(b) The weighted average packaging cost for each model sold on the domestic market and (c) The weighted average packaging cost for each model exported to Australia.</p> <p>Please try to include:</p> <ul style="list-style-type: none">• identification of all packaging components used for domestic sales,• the cost of each packaging component,• the calculation showing how the weighted average was derived for each model.
E-5.1	<p>Engtex Metals has not provided a response to E-5.1, which asks whether any adjustments are required for domestic or export sales under this section. A response is required to determine whether any adjustments apply.</p> <p>Please amend the response by either:</p> <ul style="list-style-type: none">• providing the required information regarding any applicable adjustments, or• clearly stating “Not applicable” if no adjustments are relevant under E-5.1.

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Section G – Cost to Make and Sell	
G-2.2	<p>Engtex Metals Sdn Bhd did not provide a response explaining how standard costs are adjusted to actual costs, including whether variances are allocated to the goods, how such variances are distributed, and whether any unusual variances exist.</p> <p>Please amend the response by providing a clear explanation of your standard-to-actual cost process, how variances are calculated and allocated, and whether these variances materially affect the cost of goods. If this requirement is not applicable, please state so and explain why.</p>
G-2.3	<p>Engtex Metals Sdn Bhd did not respond to the question requesting a description of its cost accounting practices (e.g., job costing, process costing).</p> <p>Please amend the response by explaining the costing approach used by the company, how costs flow through the accounting system, and how finished product costs are derived. If not applicable, please state “Not applicable” with a brief justification.</p>
G-2.4	<p>The company did not submit the required list of cost centres, their descriptions, or the methodology used to allocate costs from each centre.</p> <p>Please amend the response by providing a complete list of cost centres in the cost accounting system, their role in production or overhead allocation, and the allocation methods used. If not applicable, please provide an explanation.</p>
G-2.5	<p>Engtex Metals Sdn Bhd did not answer the question regarding the level of product specificity recorded in the cost accounting system.</p> <p>Please amend the response by indicating whether costs are tracked at the model, MCC, product category, or batch level, and how this aligns with the goods under consideration.</p>
G-2.6	<p>No response was provided regarding whether costs used for management accounting differ from those used for financial accounting.</p> <p>Please amend the response by describing any differences in valuation, cost adjustments, internal reporting practices, or reconciliations between the two systems. If not applicable, please clearly state “Not applicable.”</p>
G-2.7	<p>Engtex Metals Sdn Bhd did not submit a response regarding start-up operations, including any associated costs, timelines, or accounting treatment.</p>

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	<p>Please amend the response by outlining any start-up phases, relevant dates, associated costs, and how those costs are recorded. If your business had no start-up operations, please state “Not applicable.”</p>
G-2.8	<p>No response was provided concerning the company’s valuation methods for raw materials, work-in-progress, and inventories.</p> <p>Please amend the response by specifying whether items are valued using FIFO, weighted average, standard cost, or another method, and provide supporting detail.</p>
G-2.9	<p>Engtex Metals Sdn Bhd did not respond to the question regarding the valuation of damaged or sub-standard goods.</p> <p>Please amend the response by describing the valuation basis and how such goods are recorded in the accounting system. If not applicable, state this with a brief explanation.</p>
G-2.10	<p>No response was provided regarding the company’s valuation method for scrap, by-products, or joint products.</p> <p>Please amend the response by describing how these items are valued and treated in the accounts. If not applicable, please state “Not applicable.”</p>
G-2.11	<p>Engtex Metals Sdn Bhd did not provide the required details of any management fees or corporate allocations charged by a parent or related entity.</p> <p>Please amend the response by listing any such fees, their basis of allocation, amounts, and how they are recorded. If no such fees exist, please state “Not applicable.”</p>
G-3.2	<p>The G-3.2 table, which requires the exporter to list the source of data for each column in the G-3 Domestic CTM worksheet, has been submitted with insufficient detail. The current response does not clearly identify the specific source documents, account name and codes, reports, or system outputs used to populate each field in the CTM calculation.</p> <p>Please amend the response by fully completing the G-3.2 worksheet.</p>
G-4.3	<p>The G-4.3 Upwards SG&A worksheet has not been submitted. Completion of this worksheet is required to demonstrate that the SG&A listing in G-4.1 is complete and that all relevant SG&A expenses have been properly identified, allocated, and where applicable, adjusted upwards.</p> <p>Please resubmit the response by providing a completed G-4.3 Upwards SG&A worksheet, ensuring that all formulas are retained and that the information reconciles with the SG&A items reported in G-4.1.</p>

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G-6.2	<p>The commission would like Engtex Metals to answer question G-6.2 with more information. Answers must demonstrate the allocation methodology for the domestic model (or export model) with the largest production volume over the period, has been submitted incomplete.</p> <p>Please amend the response to G-6.2.</p>
G-7.5	<p>Engtex Metals did not answer question G-7.5, which requires a table listing the source of the data for each column in the G-7.4 Raw Material.</p> <p>Please amend the response by providing a completed answer to G-7.5 with reference to the specific source document (e.g., purchase invoice, receipt record, purchase ledger etc) for G-7.4 raw materials purchases.</p>
G-7.6	<p>Engtex Metals Sdn Bhd has not provided the documents required under G-7.6, which include:</p> <ul style="list-style-type: none">• the two largest raw material invoices by value,• proof of payment for each invoice (e.g., bank remittance, payment confirmation, accounts payable ledger),• a reconciliation linking the values reported in G-7.4 Raw Material Purchases to the relevant purchase ledgers or trial balance in the accounting system, and• all supporting documents used to demonstrate this reconciliation. <p>Please resubmit with questionnaire.</p>
G-9.1	<p>Engtex Metals 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>
G-9.2	<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 this question.</p>
G-9.3	<p>Engtex Metals did not answer G-9.3, which requires explanations of any differences between:</p> <ul style="list-style-type: none">• G-3 Domestic CTM and D-2 Domestic Sales, and• G-5 Australian CTM and B-2 Australian Sales. <p>Please amend the response by identifying, quantifying, and explaining any differences in production and sales quantities for both domestic and export markets.</p>

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G-9.4	<p>Engtex Metals has not provided a response to the question requiring an explanation of how the company determines:</p> <ul style="list-style-type: none">• the volume of production for the goods,• the product mix of production, and• the factors influencing these decisions. <p>Additionally, no information was provided regarding:</p> <ul style="list-style-type: none">• how frequently production volumes are determined, and• how frequently the product mix is reviewed or set. <p>Please amend the response by providing:</p> <p>A clear description of how production volumes are decided, including internal processes, planning cycles, production targets, capacity constraints, and demand forecasting methods.</p>
G-9.5	<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>
G-10.1	<p>Engtex Metals Sdn Bhd has not submitted the G-10.1 Capacity Utilisation worksheet. This worksheet is required to assess the company's production utilisation levels during the POI and verify consistency with reported production quantities.</p> <p>Please amend the response by submitting a completed G-10.1 Capacity Utilisation worksheet, ensuring that all formulas remain intact and the data aligns with production figures reported elsewhere in the questionnaire.</p>
G-10.2	<p>No response was provided for G-10.2, which requires an explanation of how production capacity and capacity utilisation were calculated.</p> <p>Please amend the response by providing a clear explanation of:</p> <ul style="list-style-type: none">• how production capacity is determined (e.g., machine limits, operating hours, shifts),• how capacity utilisation is calculated, and• the assumptions and data sources used in both calculations.
G-10.3	<p>Engtex Metals Sdn Bhd did not submit the required details regarding its warehousing facilities, including storage capacity and inventory turnover during the POI.</p>

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	Please amend the response.
G-10.4	No response was provided for G-10.4, which requires a description of any changes to technological or capital equipment used in the production process over the last five years. Please amend the response or if there have been no such changes, please state “No changes in the last five years.”
G-10.5	Engtex Metals Sdn Bhd did not provide the required details of the production capacities for raw materials or inputs used in producing the exported goods. Please amend the response or state non applicable.
G-10.6	No response was provided for G-10.6, which requires details of any significant capital investments in the production facility over the last five years. Please amend the response or state non applicable.
Section I- Domestic Market	
Section I	Engtex Metals either did not provide any response or stated, “to be advised” for questions in Section I – Domestic Market apart from a summary paragraph at the end of section. As Engtex Metals submitted domestic sales in worksheet D-2, completion of Section I is mandatory. 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
Section J- Australian Market	

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Section J

Engtex Metals did not submit any response to Section J – The Australian Market, apart from the summary at the end of the section.

As Engtex Metals 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