



Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601  
Australia

[REDACTED]  
EC Excel Wire Sdn Bhd  
PLO 106 (Blok B & C), Jalan Cyber 5, Kawasan Perindustrian Senai Fasa 3,  
81400 Senai, Johor, Malaysia

[REDACTED]  
Dear [REDACTED]

I refer to EC Excel Wire Sdn Bhd (EC Excel Wire) response to the exporter questionnaire received by the Anti-Dumping Commission (the commission) on 2 February 2026. The commission has completed an assessment to determine whether the response is sufficient.

For the purposes of this investigation, EC Excel Wire will be considered 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 EC Excel Wire.

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

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

In addition, EC Excel 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 so not capable of being verified. As a result, the commission is currently unable to reliably determine an individual dumping margin for EC Excel Wire based on the information provided to date.

EC Excel 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> The legislated period expired on the 2 January 2026.

<sup>2</sup> An extension request was rejected by the A/g Deputy Commissioner of Investigations on 16 January 2026 (extension request was received after close of business on 2 January 2026).

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provided by EC Excel 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 blue ink, appearing to read 'D. Latina', is positioned above the typed name and title.

David Latina  
Commissioner  
Anti-Dumping Commission

12 March 2026

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

**Anti-Dumping  
Commission**

**ATTACHMENT A**

**RESPONSE TO EXPORTER QUESTIONNAIRE  
DEFICIENCY LIST**

**EC Excel Wire 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](mailto:Investigations1@adcommission.gov.au)*

<b>QUESTION</b>	<b>Issue</b>	<b>Response Checklist<sup>3</sup></b>
<b>B-2 Export Sales listing</b>  <b>D-2 Domestic Sales listing</b>	<b>Clarification of sheet size and quantity per order</b> 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.	

<sup>3</sup> Please comment on how the deficiency has been addressed in this column.

QUESTION	Issue	Response Checklist <sup>3</sup>
<b>PUBLIC RECORD RESPONSE</b>	<p>The commission requires exporters to submit both a confidential (FOUO) version and a public version of the exporter questionnaire. EC Excel Wire Sdn Bhd 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. [REDACTED] contact details should be redacted.</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>	
<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. EC Excel Wire 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>A-4.2</b>	<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>	

QUESTION	Issue	Response Checklist <sup>3</sup>
<b>A-4.6</b>	<p>EC Excel Wire Sdn Bhd has provided only a single trial balance as at December 2025. This does not meet the requirement to provide the company’s trial balance (in Excel) covering the entire period of investigation and the most recent financial year.</p> <p>To verify the reported financial information, the Commission requires:</p> <ul style="list-style-type: none"> <li>• the trial balance for each quarter of 2025, and</li> <li>• the trial balance for October–December 2024, in order to fully cover the Period of Inquiry (POI).</li> </ul> <p>Please amend the response by providing the documents listed.</p>	
<b>Section B – Export Sales to Australia</b>		
<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>Further documentation is required.</p> <p>For both the selected export transactions, EC Excel Wire Sdn Bhd has not provided proof of payment or the corresponding tax invoice, both of which are required to verify the accuracy of the export sales reported.</p> <p>Please amend the response by providing, for each selected export sample:</p> <ul style="list-style-type: none"> <li>• Proof of payment (e.g., bank remittance, payment confirmation, accounts receivable ledger entry), and</li> <li>• The relevant tax invoice issued for the transaction.</li> </ul>	

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<b>QUESTION</b>	<b>Issue</b>	<b>Response Checklist<sup>3</sup></b>
<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>B-4.1</b>	<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>B-4.2</b>	<p>EC Wire Sdn Bhd 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>B-4.3</b>	<p>EC Excel Wire Sdn Bhd 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>	
<b>Section C – Exported Goods and Like Goods</b>		

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<b>QUESTION</b>	<b>Issue</b>	<b>Response Checklist<sup>3</sup></b>
<b>C-1.2</b>	<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>	
<b>C-2.2</b>	<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>	
<b>C-3.1</b>	<p>Further information is required.</p> <p>The response does not provide enough of 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>	

QUESTION	Issue	Response Checklist <sup>3</sup>
<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> <p>Further, EC Excel Wire Sdn Bhd answered, “attached”. There was not attachment submitted under E-1.1 in the submission.</p>	
<b>Section F – Third Country Sales</b>		
<b>F-2.1</b>	<p>EC Excel Wire Sdn Bhd has not completed the required F-2 Third Country Sales worksheet. Instead, the exporter submitted a separate attachment titled “F1.1 third country sales.” However:</p> <ul style="list-style-type: none"> <li>• the attachment does not correspond to the required F-2 Third Country Sales worksheet,</li> <li>• the content does not match the titles or structure required under Section F-2, and</li> <li>• the document appears to be a duplicate of a previously submitted attachment under B-1, rather than information relating to third country sales.</li> </ul> <p>Please amend the response by properly completing the F-2 Third Country Sales and F-2.2 Source Data worksheet included in the exporter questionnaire template. If the exporter made no third-country sales during the period, please clearly state “Not applicable – no third country sales of like goods during the period.”</p>	
<b>Section G – Cost to Make and Sell</b>		

<b>Section G</b>	<p>EC Excel Wire Sdn Bhd 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&amp;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>The following worksheets and their associated source documents are missing or incomplete and must be submitted:</p> <ul style="list-style-type: none"><li>G-3.1 – Domestic CTM</li><li>G-3.2 – Source of data for Domestic CTM</li><li>G-4.1 – SG&amp;A listing</li><li>G-4.2 – Domestic SG&amp;A calculation</li><li>G-4.3 – Upwards SG&amp;A</li><li>G-5.1 – Australian CTM</li><li>G-5.2 – Source of data for Australian CTM</li><li>G-6.2 – Allocation demonstration worksheet</li><li>G-7.2 – Raw material CTM</li><li>G-7.3 – Weighted-average raw material percentage calculation</li><li>G-7.5 – Source of data for raw material purchases</li><li>G-7.6 – Two largest raw material invoices and reconciliation</li><li>G-8.1 – Upwards costs</li><li>G-8.2 – Supporting documents for upwards costs</li><li>G-8.3 – Cross-referenced hard-coded values in upwards costs</li><li>G-10.1 – Capacity utilisation</li><li>G-10.2 – Capacity and utilisation calculation method</li></ul> <p>Please amend the word version of the exporter to answer all the questions in Section G.</p>	
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QUESTION	Issue	Response Checklist <sup>3</sup>
<b>Section J- The Australian Market</b>		
<b>Section J</b>	<p>EC Excel Wire Sdn Bhd did not submit any responses to Section J – The Australian Market. (Exception is J-1.1)</p> <p>As EC Excel Wire Sdn Bhd 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.</p> <p>Section J – Required Subsections</p> <p>J-1 Prevailing conditions of competition in the Australian market</p> <p>J-2 Goods in the Australian market</p> <p>J-3 Relationship between price and cost in Australia</p> <p>J-4 Marketing and sales support in the Australian market</p>	