Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: AR 711 - Jiangsu Jin Run Intelligent Equipment Co., Ltd

Product: Hollow Structural Sections (HSS)

From: China

Review period: 1 July 2025 to 30 June 2026 (the period)

Response due by: 14 August 2026

Email enquiries to: investigations@adcommission.gov.au

Anti-Dumping Commission website: 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.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an accelerated review into hollow structural sections (the goods) exported to Australia from China.

The commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether hollow structural sections are dumped. The commission will also use this information to determine whether hollow structural sections have been in receipt of countervailable subsidies over the period.

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 and a subsidy 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.

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.

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 and/or subsidy margin. The commission considers that the dumping margin and/or subsidy 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.

- 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	☒
Section B Export sales to Australia	☒
Section C Exported goods & like goods	☒
Section D Domestic sales	☒
Section E Due allowance	☒
Section F Third country sales	☒
Section G Cost to make and sell	☒
Section H Particular market situation	☒
Section I Countervailing	☒
Section J Domestic Market	☒
Section K Australian Market	☒
Exporter's declaration	☒
Non-confidential version of this response	☒

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	☒
B-2.2 Australian sales source	☒
B-4 Upwards sales	☒
D-2 Domestic sales	☒
D-2.2 domestic sales source	☒
F-2 Third country sales	☒
F-2.2 third country sale source	☒
G-3 Domestic CTM	☒
G-3.2 domestic CTM source	☒
G-4.1 SG&A listing	☒
G-4.2 Dom SG&A calculation	☒
G-4.3 Upwards SG&A	☒
G-5 Australian CTM	☒

G-5.2 Australian CTM source	☒
G-7.2 Raw material CTM	☒
G-7.4 Raw material purchases	☒
G-8 Upwards costs	☒
I-1 Company Turnover	☒
I-2 Raw Material Purchases (if required)	☐
I-3 Income Tax	☒
I-4 Grants	☒
I-5 Preferential Loans	☐

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 and/or in receipt of countervailable subsidies, are:

<u>Notice under section 269TG(2)</u>

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

and

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- China by Dalian Steelforce Hi-Tech Co.
- China by Tianjin Friend Steel Pipe Co., Ltd
- China by Tianjin Ruitong Iron and Steel Co., Ltd
- China by Roswell S A R L Limited
- Malaysia by Alpine Pipe Manufacturing SDN BHD.

and

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

<u>Notice under section 269TJ(2)</u>

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

and

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- China by Dalian Steelforce Hi-Tech Co.;
- China by Tianjin Friend Steel Pipe Co., Ltd;
- China by Tianjin Ruitong Iron and Steel Co., Ltd;
- China by Roswell S A R L Limited.

and

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

Finish types

- Galvanised (including in-line galvanised (ILG), pre-galvanised or hot-dipped galvanised (HDG)); or
- Non-galvanised (including, but not restricted to, painted, black, lacquered or oiled finishes).

Sizes

- Circular products – outside diameter exceeding 21 mm up to and including 165.1 mm; or
- Oval, square and rectangular products – perimeter up to and including 1277.3 mm; that may also be categorised according to minimum yield strength, the most common classifications being 250 and 350 mega Pascals (MPa).

The following are excluded from measures, exemption type "GOODS" applies:

- Conveyor tube made for high-speed idler rolls on conveyor systems with inner and outer fin protrusions removed by scarfing; (not exceeding 0.1 mm on outer surface and 0.25 mm on inner surface), and out of round standards (i.e. ovality) which do not exceed 0.6 mm in order to maintain vibration free rotation and minimum wind noise during operation;
- Precision RHS with a nominal thickness of less than 1.6 mm; and
- Air heater tubes to AS 2556.

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.

Item	Category	Sub-category	Identifier	Sales Data	Cost data
1	Prime	Prime	P	Mandatory	Not applicable
		Non-Prime / downgrade	N		
2	Galvanising	Galvanised	G	Mandatory	Mandatory
		None (e.g. mill finish, 'black')	N		
3	Finish	Oiled	O	Mandatory	Mandatory
		Painted	P		
		Anti-rust treatment	R		
		No coating	N		
4	Shape	Circular	C	Mandatory	Mandatory
		Rectangular or square	R		
		Oval	O		
5	Steel grades - nominal minimum yield strength	Steel grade with nominal minimum yield strength less than or equal to 300 MPa	250	Mandatory	Mandatory
		Steel grade with nominal minimum yield strength greater than 300 MPa but less than 380 MPa	350		
		Steel grade with nominal minimum yield strength equal to or greater than 380 MPa	450		
		Steel grade with no nominal yield strength	N		
6	Ends	Plain	P	Optional	Optional
		Threaded (at one or both ends)	T		
		Threaded and coupled	C		

Table 1: MCC Structure

In constructing a MCC, use a "-" between each category. For example: P-N-N-R-250-P（Jinrun TTU[redacted]

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: [redacted]

   Position in the company: [redacted]

   E-mail address: [redacted]

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

   Name: Russell Wilkinson

   Address: World Customs Consultants Pty Ltd

   Telephone: +61 428 115 153

   E-mail address: russell.wilkinson@worldcustomsconsultants.com

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.
   No.4 Dongfeng Road, Industrial Park of Wanshi Town,Yixing, Jiangsu, China
4. Please provide the location of the where your company's production records are held.
   No.4 Dongfeng Road, Industrial Park of Wanshi Town,Yixing, Jiangsu, China
5. Please provide the location of your company's production plant manufacturing the goods under consideration.
   No.4 Dongfeng Road, Industrial Park of Wanshi Town,Yixing, Jiangsu, China

A-2 Company information

1. What is the legal name of your business?
   Jiangsu JinRun Intelligent Equipment Co., Ltd
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.
4. Provide a list of your current board of directors and any changes in the last two years.
   There was not any changes in the last two years , please see the Attachment A-2.5 Jinrun Org Chart
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)?
   NO, please see the
   Attachment A-2.5 Jinrun Org Chart
   Attachment A-2.5 EXPLICIT STATEMENT ON ASSOCIATED PERSONS

   If yes, provide:
   (a) A diagram showing the complete ownership structure and
   (b) A list of all related companies and its functions

6. Is your company or parent company publicly listed?
   NO, please see the Attachment A-2.5 Jinrun Org Chart
   If yes, please provide:
   (c) The stock exchange where it is listed and
   (d) Any principal shareholders[1]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

Jiangsu Jin Run Intelligent Equipment Co., Ltd. is a sole proprietorship private enterprise fully owned by natural person [redacted] equity. There is no state-owned capital or state-invested entity holding any shares in this company. We confirm its private enterprise nature via the National

[1] 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.

Enterprise Credit Information Publicity System. Its business license and equity structure screenshots are attached as supporting documents.
Attachment H-3.1 Copy of Business License _translated

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.
   Export company , mainly manufacture metal products used the solar farm such as torque tubes ,Shared Rail Assembly,Bearing Housing Assembly and some other assembly .The main market is America , Europe, Mid-east areas .
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.

We do perform a&c&d of the following functions in relation to the goods under consideration.

9. Provide your company's internal organisation chart.
   Attachment A-2.5 Jinrun Org Chart

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

General Manager (GM) Holds overall responsibility for the company's strategic direction, operational performance, and major decision-making. Leads the management team and ensures business objectives are met.

GM Office Supports the General Manager in daily operations, coordinates cross-departmental communication, manages executive schedules, and handles confidential administrative matters.

Marketing Department Works closely with the customer team to communicate market demands, and coordinates all departments to carry out various work..

Administration Department Manages general office operations, facility management, procurement of office supplies, employee attendance, and administrative support services across the organization.

Financial Department Oversees financial planning, accounting, cash flow management, financial reporting, tax compliance, and cost control for the company.

Logistics & Warehouse Department Manages inventory storage, material handling, shipping and receiving, supply chain coordination, and warehouse operations to ensure timely delivery of goods.

Maintenance Department Responsible for equipment repair, preventive maintenance, facility upkeep, and ensuring production machinery and plant facilities operate reliably and safely.

Quality Department Establishes quality standards, conducts incoming/in-process/final inspections, implements quality control systems, manages non-conforming products, and drives continuous quality improvement.

Production Department Plans and executes manufacturing operations, manages production lines, optimizes production efficiency, ensures output targets are met, and maintains on-site production discipline.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
    No.

A-3 General accounting information

1. What is your financial accounting period?
   From January 1 to December 31
2. Are your financial accounts audited? If yes, who is the auditor?
   Yes . [redacted]
3. What currency are your accounts kept in?
   RMB

4. What is the name of your financial accounting system?
   [redacted] ERP system
5. What is the name of your sales system?
   [redacted] ERP system
6. What is the name of your production system?
   No, there is no production system.

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.
   Manual .

   - All reports are manually exported, documents printed and Excel files copied; data is manually re-input across systems.
   - Data flow – Sales & Logistics Process:
     1. Upon completion of each shipment, the logistics department exports Excel files including sales orders, delivery notes and invoicing details, and delivers such documents to finance offline.
     2. Financial accountants [redacted] sales revenue, accounts receivable and taxes line by line into the financial system and create sales vouchers manually.
     3. After receiving payments, [redacted] accounts receivable against bank statements, and the payment status in the sales system is updated manually.
   - Data flow – Production System → Financial System:
     1. The production department provides daily Excel reports on material requisitions, working hour consumption and finished goods output; material requisition slips and production warehouse receipts are printed.
     2. Cost accountants manually compile material costs, labour costs and manufacturing overheads.
     3. Vouchers for production cost carry-forward and finished goods warehousing are manually entered into the financial system.

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
   No,there is no difference .
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
   No, there is no changes in the past two years.

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.
   Attachment: A-4.1 Financial Statements for 2025
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.
   Attachment A-3.2 Annual Corporate Income Tax Settlement Report of Jiangsu Jinrun Intelligence
3. If the financial statements in A-4.1 are unaudited, provide for each company:
   (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.
   The financial statements in A-4.1 are audited.
4. Does your company maintain different profit centres? 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.
   NO.
5. If the period is different to your financial period, please provide:

(a) Income statements directly from your accounting information system covering the most recent financial period and the period or

Attachment: A-4.5 Jinrun Profit & Loss Statement, June 2026

(b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Attachment: A-4.5 Jinrun Profit & Loss Statement, June 2026

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Attachment: A-4.6 Trial Balance, Jan 2026 – Jun 2026

7. Please provide your company's chart of accounts (in Excel).

Attachment A-4.7-1 Transaction and Balance Statement (Jul 2025 – Jun 2026)

Attachment A-4.7-2 Transaction and Balance Statement

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 Almost none because [redacted] is our only customer.
   - (b) Price determination and/or negotiation process Negotiation with [redacted]
   - (c) Order placement process Follow [redacted].
   - (d) Order fulfilment process and lead time Follow [redacted].
   - (e) Delivery terms and process Follow [redacted].
   - (f) Invoicing process Follow [redacted] procedure.
   - (g) Payment terms and process Follow [redacted] procedure.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
   US Dollar .
   - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
     Yes. All export proceeds from Australian clients are remitted to our company's [redacted] foreign currency settlement account opened at domestic commercial bank.
   - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
     No. The company has never signed any foreign exchange forward contracts for export sales to lock exchange rates.
   - (c) How is the exchange rate determined in your accounting system and how often is it updated?
     Our accounting system adopts the monthly middle exchange rate published by the People's Bank of China. The exchange rate is updated on the first day of each month for monthly financial bookkeeping. Spot real-time bank exchange rate is applied when receiving foreign currency payment for cash entry bookkeeping.

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.
   No, there are no related customers. Attachment A-2.5 EXPLICIT STATEMENT ON ASSOCIATED PERSONS

4. If sales are in accordance with price lists or price extras list, provide copies of these lists. No

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

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:
   We will use the dates of invoice as the establishment of the date .
   - (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 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.

B-2 Australian sales listing

1. 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.

   Completed.
2. For any sales exported to Australia through an intermediary, add the following to the "B-2 Australian sales spreadsheet" for those transactions:
   a. Name of the end customer in Australia
   b. Price at which the goods are sold to that customer
   c. The delivery terms of the sale to that customer

   Nothing need to add .
3. 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".

   Completed.

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)

Attachment B-3.1 Export Documentation

If the documents are not in English, please provide a translation of the documents.
Please see the translated document.

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 -completed

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 <u>and</u>
   - highlight or annotate the amount shown in the source document <u>and</u>
   - 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.
   Attachment C-1.1 Exported report from 2025.7.1-2026.6.30

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.

   Attachment C-1.2 MCC of Exported report from 2025.7.1-2026.6.30

C-2 Models sold in the domestic market - [redacted]

market. See Attachment F-2 HSS - Sales Revenue of Third Countries (Excluding Australia)

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.

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.
   - 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? No.
   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.

SECTION D

DOMESTIC SALES

If your company did not sell like goods on the domestic market during the review period, please contact the commission as soon as possible. You may be required to complete this section (and G-3) as it relates to export sales to third countries. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the commission in this regard.

We don't have domestic sales like goods , please see Attachment F-2 HSS - Sales Revenue of Third Countries (Excluding Australia) as reference.

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

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.

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

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.

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.

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.

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 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.

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:
     - 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 <u>and</u>
   - highlight or annotate the amount shown in the source document <u>and</u>
   - 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: [redacted] customer .
   - Calculating the average accounts receivable over the period for that customer.
     - This is usually calculated by either:
       - summing the accounts receivable opening balance and closing balance for the period, and dividing it by 2, or
       - summing the average monthly accounts receivable 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.

Average accounts receivable balance = [redacted]

- Calculating the accounts receivable turnover over the period for that customer using the formula:

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

Accounts Receivable Turnover Ratio = [redacted]

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

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

Average credit period = [redacted]

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?
   Short-term borrowings available with interest rates ranging from [redacted]
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):
   (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?
   (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?
   NO.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
   No domestic sales of the like goods .
2. What is the packaging used for your export sales of the goods to Australia?
   U-Frames Shipment: Two u-frames hold two bundles of tubes and provide structural stability during staging and in transit.
   U-frame supports include two styles of support to prevent the frame from tilting during loading, unloading, and transportation. The rear support includes a roller to allow loading and unloading. The
   maximum weight for a u-frame is [redacted]).
3. If there are distinct differences in packaging between your domestic and export sales:
   No .
   (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?
   [redacted]
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?
   For sales under [redacted], we arrange inland truck transportation by ourselves through designated logistics fleets. All inland transportation costs are calculated on an actual cost reimbursement basis.
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?
   Port handling fees, customs clearance charges and other export miscellaneous charges applicable to [redacted] shipments, as well as relevant export expenses under [redacted] terms, are all accounted for based on actual invoices received from ports, freight forwarders and logistics providers.
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?
   No , not includes [redacted].
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?
   No , not included [redacted] .
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?
   No, not includes the [redacted]

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.
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
   - 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?

   No domestic sales .
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
   No domestic sales . .
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
   Yes. Discount [redacted] expense.

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.
   - 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)*[2] for more information.

   No.

[2] Available on the commission website

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 is no difference .
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.
   No , there is no third country customers related to our company.
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 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.

   We can use [redacted] date .

F-2 Third country sales listing - completed

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".
   Attachment F-2 HSS - Sales Revenue of Third Countries (Excluding Australia)

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, there is no difference .

[redacted] delivery term for export orders. We only switch to [redacted] number of orders upon [redacted] requests. There are no other variations to the terms.

2. Payment Terms

A uniform [redacted] is implemented for both Australian clients and third-country purchasers including [redacted]

3. Sales Volume & Level of Trade

Our shipment quantity and overall trade scale are fully arranged according to the demand submitted by [redacted] Production allocation and delivery schedules are determined by the [redacted] procurement plan..

4. Product Specifications

All goods supplied to Australia and other third countries are manufactured and delivered strictly in compliance with the customer' s technical drawings.

5. Selling Expenses

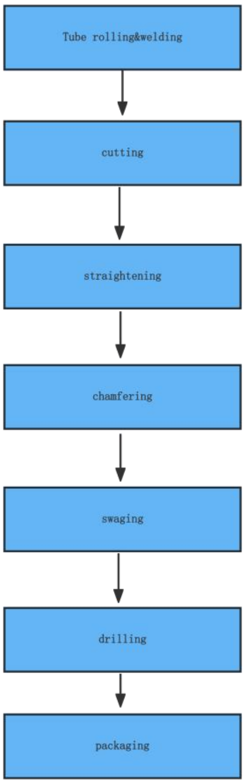
Uniform selling expense criteria are adopted for Australian market and all third-country markets alike.

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.



Production process :Tube rolling&welding , cutting , straightening , chamfering , swaging , drilling , packaging
Virtually no scrap or by-products are generated from the production process. Only minimal edge trimmings are produced.

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, none of our suppliers are related to our company.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
   Our company is a manufacturing export enterprise. We adopt the [redacted] method for accounting and do not apply the standard cost method.
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.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).
   The Company adopts the process costing method to account for production costs.
   The production process consists of sequential workshops: Raw Material Cutting Workshop → Forming & Processing Workshop → Punching Workshop → Packaging Workshop.
   Direct labour incurred at each working procedure is accumulated separately and allocated monthly to semi-finished goods and finished goods completed in the current period.

Work-in-progress costs are collected at month-end, and production costs between completed outputs and work-in-progress are allocated by the equivalent production units method.

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.

No. The company adopts a [redacted] accounting approach. All manufacturing costs are directly attributed to finished goods without separate [redacted] segmentation.

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

Production costs are calculated down to [redacted]. The system accumulates costs by [redacted] product type. For each model, costs for conforming goods and defective goods are accounted for separately. Inventory ledgers, cost carry-overs and cost of goods sold are all recorded in detail by product model.

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

Valuation methodologies are applied consistently across all items.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
   (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
   (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

NO .

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)?

[redacted] Method

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

Two categories, repairable defective goods and irreparable scrapped goods, are separately accounted and assessed. For repairable defective goods, the original production costs are retained. Additional materials and labour consumed during rework are accumulated separately. After rework completion, such goods are transferred to qualified semi-finished or finished goods, with all related costs fully allocated to the corresponding product model.

For irreparable scrapped goods, net loss is calculated after deducting the residual value of recyclable scrap materials. The net loss is recorded according to specific circumstances: normal process losses are charged to manufacturing overheads; abnormal mass scrapping losses are recognised as non-operating expenses.

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

Production scrap includes offcuts, metal scrap and packaging waste.
Scrap materials received into inventory are valued at their net realisable value (the estimated proceeds from external sales). Upon the sale of scrap, the corresponding manufacturing overheads of the current period are offset. Where the net realisable value of scrap is extremely low, such scrap will not be separately recorded and valued in inventory, and all associated costs shall be borne by the main products.

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

No parent company.

G-3 Cost to make on domestic market -

No, we don't have domestic sales . Please see Attachment F-2 HSS - Sales Revenue of Third Countries (Excluding Australia)

1. 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.

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.

Attachment G-4.1 Tax Return1 25-Jinrun-V2(2)

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
   - 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.
   - 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.

Attachment G-4.1 Tax Return1 25-Jinrun-V2(2)

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.
- 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.

Attachment G-5: Jiangsu Jinrun Tube Cost Calculation Statement (2025–2026)

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".

Attachment G-5.2: Account Balances (July 2025 – June 2026)

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
   (b) Labour
   (c) Manufacturing overheads

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.
   Attachment G-5 Jiangsu Jinrun Tubing Cost Calculation 2025-2026
   Attachment G-5.2 Trial Balance 2025.7-2026.6
   Attachment G-4.1 Return Form 1 25 - Jinrun -V2(2)

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
   [redacted] Steel Coil
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.
   No.
   - 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.

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.
   completed
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.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
   Attachment G-7.4 Purchase Receipt Execution Sheet -translate
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.
Attachment G-7.6.1 Invoice 1 - dzfp_25322000000505083981-translated
G-7.6.2 Invoice 2- dzfp_25322000000560048359_translated
G-7.6.3 Bank payment receipt 1- translated
G-7.6.4 Bank payment receipt 2- translated

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 ,suppliers are not related to our company.

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
    - 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.
Based on [redacted] production reporting from the production workshop.

1. Production operators record [redacted] output of each product model on production tally sheets;
2. The production department summarizes [redacted] into the monthly production report by model;
3. The finance department extracts verified [redacted] production volumes from official monthly production reports for cost accounting;
4. The confirmed production quantities are adopted to fill in worksheets [redacted] Australian CTM.
All underlying production records (tally sheets, monthly production summaries) are retained as supporting documents.

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 company maintains the following source documents related to production quantities:

1. [redacted] tally sheets recorded by workshop operators;
2. [redacted] summary reports sorted by product model;
3. Production transfer notes between workshops;
4. [redacted] goods warehousing receipts.

Data entry process into the accounting system:

1. The production department collects daily production records and compiles monthly model-specific production statistics;
2. The production manager reviews and approves the monthly production summary;
3. The finance department obtains the approved monthly production volume data;
4. Finance staff manually input the verified production quantities into the company's cost accounting system for product cost allocation and calculation.

All original source documents are filed and retained for audit verification.

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

    No,there is no domestic CTM .

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

    Differences exist due to timing mismatch between production and shipment. Goods manufactured within the investigation period may not be shipped and invoiced in the same period. Production quantity records the finished output when production is completed, while sales volume is recognized upon shipment and issuance of commercial invoices. Output produced can be held as finished goods inventory temporarily before delivery, which leads to the discrepancy between the two figures.

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?

Production volumes and product mix are mainly determined by customers' order quantities and weekly delivery requirements under the orders.

Production volumes are reconfirmed and scheduled one to two weeks prior to manufacturing. The product mix will be redefined within [redacted] days after customers confirm or amend their orders.

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

Production volumes are usually reconfirmed and scheduled one to two weeks prior to formal production.

SECTION H

PARTICULAR MARKET SITUATION

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

The Company is a private enterprise with independent operational decision-making power.
(a) The company completes statutory filings including tax returns, statistical reports and customs declarations as required by law.
(b) The Company is a general VAT taxpayer and pays VAT, corporate income tax, stamp duty and other taxes in full and on time. We apply [redacted] rebates for exported goods.
(c) Senior management is appointed by the company's shareholders and board; no government involvement in management appointment.
(d) No state-owned equity; the company is not supervised by SASAC or its affiliated bodies.
(e) Investment, pricing, production and sales decisions are made independently by the company without government approval or intervention.
(f) Apart from mandatory licenses and registrations required by law (business license, customs export qualification, tax registration, etc.), no special government approval is needed for daily production, sales, pricing or export activities.
(g) Factory land is acquired via market transaction; land use regulations apply equally to all market entities.
(h) The Company has not received any government financial grants, industrial incentives, refunded taxes under refund-after-collection or instant-refund schemes, or other free fiscal subsidies. The [redacted] rebate on exported goods is a refund of input tax previously paid by our company and shall not be classified as government financial assistance under this item.

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 GOC (either through direct ownership or through association).

No. The Company is a privately-owned enterprise without any equity held by the Government of China or state-owned entities.

2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

This is a sole proprietorship fully owned by its legal representative (100% shareholding). No board of directors or shareholders' meeting is established, and there are no related enterprises.

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

The company has no affiliated, related or associated enterprises of any kind.

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.

No. No personnel of our company are affiliated with Chinese government bodies, and we have no related entities.

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.

No. Our company has no board of shareholders and no board of directors. There is only [redacted] holding [redacted] of the company's equity. The Company has no related enterprises, and there are no representatives of CPC members in all decision-making bodies.

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.
   No. We have no related entities and no one are appointed, managed or recommended by the Government of China.
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)

   This is a sole proprietorship fully owned by its legal representative [redacted] shareholding). No board of directors or shareholders' meeting is established, and there are no related enterprises.
8. Provide the details of any significant changes in the ownership structure of your business during the period.
   No significant changes to the company's ownership structure occurred during the investigation period.
9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.
   There are no positions within the Company appointed or designated to act on behalf of authorities of the Government of China.
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.
    No. There are no legal requirements and no practical requirements for government representation at any level within the Company.
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.
    The Company is not a publicly-traded company.
12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.
    Not applicable. The Company is not a publicly-traded company.
13. Who has the ability to reward, fire or discipline your business' senior managers?
    The [redacted] investor holds [redacted] to reward, fire and discipline senior managers. The General Manager, appointed by the investor, administers daily business operations. No related entities exist.
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.
    No. None of the company's senior managers hold positions in any Chinese government departments, organisations, associations or chambers of commerce.
15. Provide the names and positions of your company's pricing committee.
    No , The company does not have a pricing committee.

H-3 Licensing

1. Provide a copy of your business license(s).
   Attachment H-3.1 Copy of New Business License
2. Identify the Government of China departments or offices responsible for issuing the license(s).
   (1) Top supervising authority: State Administration for Market Regulation
   (2) Local registration and issuing authority: Yixing Bureau of Data
3. Describe the procedures involved in applying for the license(s).
   (1) Pre-approval of enterprise name The applicant submits the proposed enterprise name via the online enterprise registration platform or offline government service counter. The system conducts duplicate name checking. An Enterprise Name Pre-approval Notice will be issued once the name is approved.
   (2) Preparation of registration documents Required documents include enterprise establishment application form, investor identity certificate, articles of association, property certificate or leasing

contract of business premises, subscribed capital commitment letter, and business scope filing documents.
(3) Submission of registration application Applications can be filed online via Jiangsu Government Service Network or National Enterprise Credit Information Publicity System, or submitted in paper form at the service counter of Yixing Municipal Bureau of Data.
(4) Document review by registration authority Yixing Municipal Bureau of Data reviews all submitted materials, verifying authenticity of documents, compliance of business premises, standard wording of business scope, and checking that the legal representative and investor are not subject to any dishonesty restrictions. Defective documents will be returned with a one-time notice for revision; complete and qualified documents will be accepted.
(5) Approval, production and issuance of business license Upon successful review, the enterprise establishment registration is approved. Original and duplicate business licenses are printed, sealed with the official stamp of Yixing Municipal Bureau of Data, and handed over to the applicant.
(6) Subsequent information publicity and annual report filing Enterprise information is automatically synchronized to the National Enterprise Credit Information Publicity System after license issuance. The enterprise is required to complete annual report publicity every year between January 1 and June 30.

4. Describe any requirements or conditions that must be met in order to obtain the license(s).
(1) Eligibility of the [redacted]
This enterprise [redacted] company solely invested [redacted]. The [redacted] shareholder shall provide a [redacted], have no records of industrial and commercial dishonesty, market entry ban or serious illegal penalties, and possess full capacity for civil conduct.

(2) Requirements for enterprise name
The enterprise name shall comply with the Administrative Provisions on Enterprise Names. It shall not duplicate existing registered names or contain prohibited sensitive words. The industrial descriptor "Intelligent Equipment" matches the company's core business.

(3) Requirements for business premises
A genuine, legal address eligible for commercial registration is required: Southern Industrial Zone, Wanshi Town, Yixing City. Factory lease contracts or property right certificates shall be furnished. The address is verifiable on-site and not a residential area prohibited for industrial operation.

(4) Requirements for registered capital
The declared registered capital is [redacted], implemented under the subscribed capital system. The shareholder shall issue a subscribed capital commitment letter specifying the capital contribution term and method.

(5) Qualifications for the legal representative
The legal representative is eligible for appointment with no record as a dishonest person subject to enforcement, no history of acting as legal representative of revoked enterprises within the past three years, and no record of serious economic crimes.

(6) Compliance requirements for business scope
The declared business scope complies with national industrial catalogues. General items including import & export trade and metal component manufacturing may be registered directly. For items subject to pre-approval or post-registration approval, relevant industry permits shall be obtained prior to registration or operation.

(7) Requirements for compliant documents
Legally valid Articles of Association and enterprise establishment application forms shall be executed with genuine signatures. No forged or false supporting documents are allowed.

(8) No circumstances prohibiting enterprise establishment
There exist no circumstances under laws and regulations that bar enterprise establishment, such as engagement in illegal controlled industries or investors subject to market entry bans.

5. Describe and explain any restrictions imposed on your business by the business license(s).
(1) Restrictions on Business Scope (Core Restriction)
The enterprise may only conduct business activities within the scope specified in the business licence: R&D of intelligent equipment technologies, development of new energy projects, manufacturing and sales of solar equipment components, metal components and steel strands; sales of metal materials, hardware and electrical appliances, general machinery; import and export of goods and technologies (excluding items prohibited or restricted by the State). Unregistered businesses outside the listed scope are not allowed. For industries requiring special permits (hazardous chemicals, special equipment installation, environmental assessment approval, etc.), the business cannot be carried out merely upon business scope registration; additional special qualifications must be obtained.

(2) Restrictions on Business Address
The registered address of the enterprise is limited to Southern Zone, Wanshi Town Industrial Concentrated Area, Yixing City. Any change of business address must go through address alteration registration with Yixing Bureau of Data. Unauthorized off-site operation is prohibited.

(3) Constraints on Registered Capital
The registered [redacted] the publicly disclosed subscribed amount. The shareholder shall make full capital contributions on schedule in accordance with the Articles of Association. False capital contribution and capital flight are prohibited.

(4) Restrictions on Enterprise Type
The enterprise is a one-person limited liability company invested solely by a natural person with an equity structure consisting of only one individual shareholder. Any addition of shareholders or change of enterprise type must go through industrial and commercial alteration registration formalities.

(5) Obligations for Publicity and Annual Report
The enterprise must complete the industrial and commercial annual report every year from [redacted] Alteration registration shall be completed within 30 days in case of changes to equity, legal representative, address and operational information. Relevant information shall be disclosed to the public in a timely manner, and true operational information must not be concealed.

(6) Restrictions on Licence Usage
The original and duplicate copies of the Business Licence can only be used for the legitimate operation of this enterprise. Renting, lending, transferring, altering or forging the business licence is prohibited.

(7) Restrictions on Import and Export Business
The enterprise shall not engage in the import and export of commodities explicitly prohibited by the State. For restricted import and export commodities, approval documents from customs and commerce authorities must be obtained before conducting relevant businesses.

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
Ordinary business activities beyond the registered scope (not involving special administrative licensing and approval):
Pursuant to the **Regulations on the Administration of Registration of Market Entities**:
(1) The market supervision authority shall order rectification within a prescribed time limit and require completion of alteration registration for business scope;
(2) If rectification is not completed within the time limit, a fine of not less than [redacted] and not more than [redacted] shall be imposed.

7. Describe and explain any rights or benefits conferred to your business under the license(s).
(1) Qualification as a Legal Market Entity
The enterprise possesses independent legal person status, enjoys civil rights capacity and civil conduct capacity. It may independently sign commercial contracts, participate in bidding and

tendering, conduct commercial cooperation, independently enjoy civil rights and bear civil liabilities.

(2) Right to Independent Operation within Approved Scope
The enterprise may independently carry out R&D, production, sales, import and export of goods and technologies and other business activities within the business scope registered on the licence, and lawfully obtain operating profits.

(3) Right to Open Independent Corporate Bank Accounts
The enterprise may open basic corporate accounts and general settlement accounts at banks by presenting the business licence, and handle financial businesses including fund collection and payment, bill transactions and tax settlements.

(4) Rights for Tax Registration and Tax-related Operations
Tax registration can be completed with the business licence. The enterprise may apply for VAT invoices, enjoy applicable preferential tax policies for micro and small enterprises and manufacturing enterprises, and conduct tax declarations and export tax rebate procedures in accordance with the law.

(5) Right to Apply for Qualifications and Licences
As a legal person entity, the enterprise may apply to competent industry authorities for various special operation permits, such as production licences, environmental assessment filings, import and export filings and special equipment qualifications.

(6) Right to Apply for Intellectual Property Rights
The enterprise may apply for trademarks, patents and software copyrights in its own name and own relevant intellectual property rights protected by law.

(7) Rights for Staff Recruitment and Social Insurance Handling
The enterprise may recruit employees lawfully, open corporate social insurance and housing provident fund accounts, pay social insurance contributions for employees in accordance with law and establish a standardized employment system.

(8) Right to Publicise Operations and Use Brand Name
The business licence serves as the legal operation certificate of the enterprise and may be printed on promotional materials, factory gate signs and product packaging. The enterprise’s name and trade name are protected under the Provisions on the Administration of Enterprise Name Registration. Malicious duplicate name infringement by enterprises in the same industry within the same region is prohibited.

(9) Qualification as an Import and Export Operator
Relying on the import and export item listed in the business scope of the licence, the enterprise can complete customs filing as an importer and exporter, and independently conduct domestic and foreign commodity and technology trade.

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).
I. Authorities Empowered to Revoke Business Licences

Yixing Administration for Market Regulation (Yixing Bureau of Data), its higher authorities including Wuxi Administration for Market Regulation and Jiangsu Provincial Administration for Market Regulation. The State Administration for Market Regulation may supervise and guide law enforcement actions concerning licence revocation nationwide.

II. Statutory Circumstances under Which a Business Licence May Be Revoked

(1) Fraudulent registration to obtain a business licence
Submitting forged property certificates, false shareholder identity documents, fraudulent Articles of Association or other materials, concealing material facts to obtain establishment registration. The registration authority may revoke the licence upon verification.

(2) Illegal use of the business licence
Renting, lending, transferring, altering or forging the business licence. The licence may be revoked if the circumstances are serious.

(3) Long-term suspension of business without operation
Failing to commence business within six months after establishment without justifiable reasons, or ceasing business operations voluntarily for six consecutive months after commencement. The registration authority may revoke the licence.

(4) Refusal to fulfil annual report and information publicity obligations
Failing to submit enterprise annual reports for two consecutive years or more, refusing to make supplementary submissions and rectifications after notice. The licence may be revoked after the enterprise is included in the list of seriously dishonest entities.

(5) Serious illegal operation beyond registered business scope
Engaging in high-risk or state-restricted industries requiring special permits without relevant licences and refusing to stop illegal operations. The licence may be revoked after confiscation of substantial illegal gains.

(6) Severe illegal business activities
Manufacturing and selling counterfeit or substandard products, massive tax evasion, illegal business operations, serious work safety accidents, environmental pollution with refusal to rectify. Relevant authorities may transfer the case to market supervision authorities for licence revocation.

(7) Refusal to cooperate with regulatory enforcement
Repeatedly refusing on-site inspections by market supervision authorities, concealing accounting books, destroying operational evidence, and refusing to rectify serious violations. The licence may be revoked for serious circumstances.

(8) Severe consequences arising from infringement of consumers and public interests
Large-scale fraud against customers, refusal to pay employees' wages, acts endangering public personal and property safety that cause significant adverse social impacts. The business licence may be revoked in accordance with law.

(9) Refusal to conduct liquidation after company dissolution
Failing to organize liquidation upon occurrence of dissolution events, or maliciously transferring assets to evade debts. The supervision authority may revoke the licence upon application by creditors.

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 Marketing Dept. Production Dept.
   b. how the goods are produced Production Dept.
   c. how levels of inputs such as raw materials, labour and energy are set and secured Admin & HR Dept. Logistics Dept. Finance Dept. Maintenance Dept.
   d. how the use of your outputs, such as product mix, is determined and Marketing Dept.
   e. how your business' profit is distributed.[redacted] distribution was carried out.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
   All decisions relating to the manufacture, marketing and sales of the goods are independently determined by the company based on market demand, customer orders, cost conditions and commercial negotiations.
   There is no intervention, guidance, approval or input from any level of the Government of China in the above decision-making process.
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.

No government authority directly or indirectly participates in the company's production, procurement or sales activities 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.
   1. Tax declaration documents
   Submitted to [redacted]. Regular VAT declarations, corporate income tax declarations and other tax filings in accordance with tax laws.
   2. Enterprise annual report (Market entity publicity)
   Submitted to [redacted] Bureau of Data ([redacted] Administration for Market Regulation), completed annually between 1 January and 30 June.
   3. Statistical reports
   Submitted to [redacted] Municipal Bureau of Statistics, including monthly and annual industrial statistical forms covering output, raw material consumption, employment and operating data.
   4. Customs filings and declarations
   Submitted to relevant Customs authority. Customs declarations for export shipments and annual customs credit publicity filings for import and export operators.
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.
   The municipal and provincial Five-Year Plans are publicly released official macroeconomic documents and can be freely accessed via government official websites. The documents serve as general regional development guidance and are not binding mandatory requirements for the company's independent commercial decisions. The company does not maintain standalone physical copies. Access links for the relevant plans are listed below:

   1. Wuxi 14th Five-Year Plan:
   [https://www.wuxi.gov.cn/doc/2021/04/02/4178890.shtml](https://link.wtturl.cn/?target=https%3A%2F%2Fwww.wuxi.gov.cn%2Fdoc%2F2021%2F04%2F02%2F4178890.shtml&scene=im&aid=497858&lang=zh)
   2. Wuxi 15th Five-Year Plan:
   [https://www.wuxi.gov.cn/zfxxgk/szfxxgkml/ghjh/index.shtml](https://link.wtturl.cn/?target=https%3A%2F%2Fwww.wuxi.gov.cn%2Fzfxxgk%2Fszfxxgkml%2Fghjh%2Findex.shtml&scene=im&aid=497858&lang=zh)
   3. Jiangsu 14th Five-Year Plan:
   [https://www.jiangsu.gov.cn/art/2021/3/2/art_46143_9684719.html](https://link.wtturl.cn/?target=https%3A%2F%2Fwww.jiangsu.gov.cn%2Fart%2F2021%2F3%2F2%2Fart_46143_9684719.html&scene=im&aid=497858&lang=zh)
   4. Jiangsu 15th Five-Year Plan:
   [https://www.jiangsu.gov.cn/art/2026/4/7/art_76462_11754601.html](https://link.wtturl.cn/?target=https%3A%2F%2Fwww.jiangsu.gov.cn%2Fart%2F2026%2F4%2F7%2Fart_76462_11754601.html&scene=im&aid=497858&lang=zh)
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).
   No. The company does not formulate formal five-year plans or similar long-term written planning documents.
7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
   The Company is a [redacted] company funded [redacted] and has not established a formal Board of Directors. There is [redacted]. Formal written minutes of shareholders' meetings and board meetings are not prepared.
8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
   No special written meeting records or meeting notes are created for pricing decision-making processes, as there is no collective shareholder or board meeting mechanism.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
   - Industrial and [redacted]

- [redacted]

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
[redacted]
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
No,we didn't have.
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.

No.The Company has not raised any capital through issuing shares, preferred shares, rights issues, bonds, warrants, debentures, subordinated loans or any other equity or debt instruments in the past five years.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.
No.The Company has no formal written policies governing the investment of cash reserves.
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).

No.The Company has never invested in any government or non-government debt securities including ordinary bonds and quasi-government bonds within the investigation period.

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.

No.
During the investigation period, there were no targeted opinions, directives, decrees, circulars or special industrial measures issued by any Chinese government authorities specifically targeting our product industry.
The Company only complies with universal national laws, tax regulations, customs rules and environmental standards applicable to all manufacturing enterprises nationwide, which are neutral and apply equally to all market participants without industry-specific mandatory production, pricing or export requirements imposed on our company.
No official written notices, documents or communications concerning industry-specific regulatory measures for our goods were issued to our company by any government department or government-affiliated association during the relevant period.
Accordingly, no supporting documents or English translations are available for submission under subparagraphs a and b.

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

   Yixing Bureau of Industry and Information Technology (Yixing MIIT)：
   Responsible for industrial planning, intelligent equipment industry guidance, industrial upgrading policies and manufacturing enterprise routine guidance.
   - market entry criteria for the industry

   Yixing Administration for Market Regulation
   Administers enterprise establishment, business scope filing, unified national market entry negative list implementation and industrial access compliance review.
   - environmental enforcement for the industry

   Yixing Bureau of Ecology and Environment

Conducts factory environmental inspection, pollutant discharge supervision, EIA approval and environmental compliance enforcement for manufacturing enterprises.

- management of land utilization

[redacted] Bureau of Natural Resources and Planning
Manages industrial land planning, factory land leasing, land use right registration and construction land approval.

- the China Banking Regulatory Commission for the industry

[redacted] Bureau of National Financial Regulatory Administration of China
Unified national banking regulatory body overseeing all commercial bank lending and corporate financing businesses; no industry-specific dedicated banking regulator.

- investigation and inspection of expansion facilities

[redacted] Development and Reform Commission + Yixing Bureau of Industry and Information Technology
Jointly review investment projects, new factory construction and production capacity expansion filing and on-site inspections.

- the section in the National Development and Reform Commission that is responsible for the industry and

Industry Development Department, National Development and Reform Commission (NDRC), Beijing
Formulates national macro-industry policies for equipment manufacturing; local counterpart: [redacted] Development and Reform Commission Industrial Division.

- import licensing for raw materials relating to the goods under consideration.

Wuxi Customs (General Administration of Customs PRC)
Handles import declarations, raw material customs clearance, tariff administration and import-related supervision; no separate import license authority for general metal raw materials and our company doesn’t use the imported raw material.

Supplementary Statement :
All above authorities implement **nationwide unified, neutral rules applicable equally to all manufacturers**, without special targeted policies, quotas, preferential land/financing terms or mandatory production/export targets exclusive to our industry or our company. The company complies with universal statutory requirements only, and has not received any targeted written circulars, special instructions or exclusive administrative arrangements from any of these departments during the investigation period.

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?

No.The Company takes no part in drafting government industrial plans or policies at any administrative level. We neither supply relevant data to authorities for policy formulation nor apply to be included in any special industrial plans or preferential policy schemes.

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

No.We have not submitted any information to authorities for evaluating the implementation of government industrial plans, policies or measures.

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.

No.Neither our company nor our industry has been designated by any Chinese government authority at any level as pillar industry, encouraged industry, honourable enterprise or any other special classified title with preferential implications.
Accordingly, subparagraphs a, b and c are not applicable, and no relevant supporting documents are available.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?
   No.Export taxes apply to exported solar bracket torque tubes; export tax [redacted].
2. What was the value-added tax rebate applicable to exports of the goods during the period?
   The VAT export rebate rate applicable to the goods [redacted]
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.

   No. No rebate rate changes for our PV torque tubes (HS73089000) in the past five years; the rate stays at 13% permanently. Subitems a-d are not applicable and no supporting notices exist.
4. Are you aware of any tax changes being planned that would impact the industry?
   No. We are not aware of any planned tax changes 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.
   The General Manager negotiates quarterly prices with customers for final sign-off [redacted].
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.
   Selling prices are comprehensively determined with reference to raw material costs, production costs, logistics expenses, sales and administrative expenses plus target profit margins. Quarterly pricing schedules are signed with [redacted]. No Chinese government authorities are involved in the Company's pricing decisions. The subject goods are not subject to government direct pricing, indirect pricing or government-guided pricing mechanisms.
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.
   No. Our business does not coordinate selling prices or supply arrangements with other domestic manufacturers or any departments of the Government of China.
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.
   We only provide mandatory statistical data required by law. No additional commercial information, price data or industry reports are voluntarily submitted to the Government of China, government officials or domestic and overseas commercial and industry organisations.
5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.
   No. Our business does not provide price data to any provincial, regional or special economic zone government authorities.
6. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
   No. Our business has not received any price guidance or price control requirements issued by officials or organisations at regional, provincial or special economic zone levels.
7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.
   No. Our business is not subject to other mandatory restrictions or limitations imposed by authorities.

8. Which organisation/business entity do you consider as the price leader of the goods?
   There is no single designated price leader for the goods. Selling prices are formed through free market competition among numerous independent manufacturers.
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.
   No. Our business does not have a pricing committee for the goods.
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.
   Not applicable, as no pricing committee exists within our company.
11. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
   The General Manager negotiates quarterly prices with customers for final sign-off [redacted]
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.
   Our company only operates one production facility. This question is not applicable.

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.
   No, our business is not a member of any business or industry 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.
   Not applicable. Our business is not a member of any industry association.

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.
   Our business submits mandatory statistical data to local statistical authorities in accordance with national statistical laws and regulations. The purpose is to fulfil statutory reporting obligations. The submitted information mainly covers basic enterprise information, output value, employee data and energy consumption. No business confidential data such as product prices, detailed production costs or customer information are included.
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.
   The Company files quarterly and annual statistical operational indicator forms as requested by the local statistical bureau. Monthly breakdowns of sales revenue, production output and specific cost figures are not required to be submitted.
   Attachment H-10.2 Statistical Bureau Declaration Data B204-1_202603006_Industrial Production & Sales Value and Output of Major Products_translated
3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
   The statistical authorities conduct routine logical verification of submitted forms to check data completeness and obvious logical errors. This is only formal data validation, and the authorities cannot approve, modify or interfere with the reported operational data.
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
   Generally, no substantive feedback regarding the content of submitted data will be provided. Feedback will only be sent when there are missing contents or apparent logical errors in the submitted documents for supplementary revision.

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?
No. Our production activities are not subject to any mandatory national or regional industrial policies, production restrictions or administrative guidance. Relevant industrial documents issued by authorities are directional guidance only, without binding force on our production arrangement. We make all production decisions independently according to market conditions.

2. Where applicable, how did your business respond to the policies/guidelines?
   Not applicable.
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.
   No. No geographic, end-use, downstream or other sales restrictions on the goods and like goods have been imposed or planned by the Government of China on our business.
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.
   There is no domestic customers .
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.
   No. There are no mandatory requirements or restrictions imposed on our company regarding the production quality or output volume of the goods.
6. Does your business require an export licence? If yes, provide details.
   No. An export licence is not required for exporting the goods.
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.
   No. There have been no export quotas or other official export restrictions applicable to the goods sold by our business in the past five years.
8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

Yes. Our production capacity has been expanded moderately over the last [redacted] based on market demand. The capacity expansion is a purely commercial decision driven by customer's orders, without government intervention or mandatory capacity adjustment requirements.

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?
   No. Our business does not receive any preferential treatment or concessions in respect of utility services including electricity and gas purchases. We pay utility fees in accordance with standard market rates.

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.

Our company has no joint venture arrangements. For capacity expansion projects of solar mounting structures, our investment projects adopt the filing system rather than mandatory approval system in accordance with Chinese laws. We independently decide investment plans based on market demand, and complete online filing procedures with local competent authorities merely for information registration purposes. Filing only verifies the completeness of submitted information and does not require government approval for the investment decision itself. All investment and capacity expansion decisions are made independently by the company.

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.

No. The competent authorities have no statutory power to force our company to modify the scale, schedule or other commercial terms of capacity expansion. The filing procedure is only for information recording. The final decision on whether and how to expand production capacity rests solely with our company based on commercial considerations.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.
   No. None of our raw material suppliers are related or affiliated.
2. Do you purchase from State Invested Enterprises? If yes, provide a details.
   No , No purchases are made from state-invested enterprises. All suppliers are natural person-owned private companies. Supporting documents including supplier list, official business

registration shareholding screenshots and procurement vouchers are attached for verification.Please see excel [redacted]

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?
   Not applicable. All raw materials (Galvanized Steel Coil) used for production are sourced from domestic suppliers within China. No raw materials are imported from overseas suppliers.
4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.
   Yes. Purchase prices vary among different suppliers. Price differences are mainly affected by market fluctuation of steel prices, order volume, delivery cycle, payment terms, quality standards and transportation distance. All prices are negotiated independently with each supplier under market conditions.
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.
   We collect quotations from multiple qualified suppliers. The company evaluates suppliers comprehensively considering product quality, price, delivery time, after-sales service and capital credit. The raw material prices are negotiated directly based on spot market prices of galvanized steel coil. We do not adopt formal tendering procedures for raw material procurement.
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.
   No. Our raw material procurement activities and purchase prices are determined purely by market negotiation. There is no direct or indirect price guidance or price control imposed by the Government of China on our raw material procurement.
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.
      Not applicable. Our company does not import raw materials. All raw materials are purchased domestically.
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.
      No. We don't have business associated. We don't sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods

SECTION I

COUNTERVAILING

The following programs are being investigated

Program No.	Name	Type
1	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones	Tax
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
5	Matching Funds for International Market Development for Small and Medium Enterprises	Grant
6	Superstar Enterprise Grant	Grant
7	Research & Development (R&D) Assistance Grant	Grant
8	Patent Award of Guangdong Province	Grant
10	Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years	Tax
11	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)	Tax
12	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai	Tax
13	Preferential Tax Policies in the Western Regions	Tax
14	Tariff and VAT Exemptions on Imported Materials and Equipment	Tax
15	Innovative Experimental Enterprise Grant	Grant
16	Special Support Fund for Non State-Owned Enterprises	Grant
17	Venture Investment Fund of Hi-Tech Industry	Grant
18	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
19	Grant for key enterprises in equipment manufacturing industry of Zhongshan	Grant
20	Hot rolled steel provided by government at less than fair market value	LTAR[3]
21	Water Conservancy Fund Deduction	Grant
22	Wuxing District Freight Assistance	Grant
23	Huzhou City Public Listing Grant	Grant
27	Huzhou City Quality Award	Grant
28	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant
29	Land Use Tax Deduction	Tax
30	Wuxing District Public Listing Grant	Grant
31	Anti-dumping Respondent Assistance	Grant
32	Technology Project Assistance	Grant
34	Balidian Town Public Listing Award	Grant

[3] Less than adequate remuneration

Program No.	Name	Type
35	Preferential Tax Policies for High and New Technology Enterprises	Tax
36	Local Tax Bureau Refund	Tax
37	Return of Farmland Use Tax	Tax
38	Return of Land Transfer Fee	Tax
39	Return of Land Transfer Fee From Shiyou	Tax
40	Dining lampblack governance subsidy of Jinghai County Environmental Protection Bureau	Grant
41	Discount interest fund for technological innovation	Grant
42	Energy conservation and emission reduction special fund project in 2015	Grant
43	Enterprise famous brand reward of Fengnan Finance Bureau	Grant
44	Government subsidy for construction	Grant
45	Infrastructure Construction Costs Of Road In Front Of No.5 Factory	Grant
46	New Type Entrepreneur Cultivation Engineering Training Fee Of Jinghai County Science And Technology Commission	Grant
47	Subsidy for Coal-Fired Boiler of Fengnan Subtreasury	Grant
48	Subsidy for Coal-Fired Boiler Rectification	Grant
49	Subsidy for District Level Technological Project	Grant
50	Subsidy For Pollution Control Of Fengnan Environmental Protection Bureau	Grant
51	Subsidy from Science and Technology Bureau of Jinghai County	Grant
52	Subsidy of Environment Bureau transferred from Shiyou	Grant
53	Supporting fund for exhibition from Hongqiao District Commerce Commission	Grant
54	Government subsidy for job stability	Grant
55	Commercial Committee Support Fund	Grant
56	Tianjin Municipal Bureau of Commerce July 2018-December 2018	Grant
57	Aiding fees for cases of technology information collection	Grant
58	Patent supporting fund from Science and Technology Bureau of Jinghai District 2019	Grant
59	Patent supporting fund for 2017 program	Grant
60	Subsidy for patent from Science and Technology Bureau Fengnan District, Tangshan City	Grant
61	Subsidy for Energy collection from the Tangshan Quality and Technology Supervision Bureau	Grant
62	Award to the Patent Innovation from Science and Technology Bureau Fengnan District	Grant
63	Technical innovation subsidy for deducting equipment and boiler	Grant
64	Awards to technology innovation from Bureau of Industry and Information Technology Fengnan District	Grant
65	Awards to "Well-Known Trademarks" from Hebei Province Market Supervision administration Bureau	Grant
66	Grant for Technology ERP	Grant

Program No.	Name	Type
590-1	Hebei Province Quality Awards.	Grant

I-1 General

1. Complete the worksheet named "I-1 Company turnover"
    - This worksheet is a table of the total company revenue over the period and split into:
        - Total revenue for Australian sales, domestic sales and third country sales
        - Revenue of the goods for Australian sales, domestic sales and third country sales
    - You must provide this table in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.

    Complete

I-2 Provision of goods at less than adequate remuneration

1. For all suppliers and manufacturers of raw materials listed in "G-7.2 Raw material CTM", provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE)

    All entities we directly sign purchase contracts, make payment and receive invoices from are private enterprises controlled by natural persons, none of which are State Invested Enterprises (SIEs).
    However, some of the raw material manufacturers supplying these private trading suppliers are State Invested Enterprises. We distinguish two tiers of entities for classification:

    1. Direct suppliers (trading companies) listed in Schedule [redacted], verified via National Enterprise Credit Information Publicity System.
    2. Upstream steel mill manufacturers of [redacted] coil: partial manufacturers are SIEs. Our company has no direct sales contracts, payment settlement or business communication with these state-owned steel mills. All raw material transactions are fully conducted through independent private trading intermediaries under market-oriented prices without any government preferential terms.
2. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of any assistance/benefits.

Not applicable. The Company has no procurement transactions with any State Invested Enterprises, hence no relevant contracts with SIEs exist.

3. If your business purchased imported raw materials, explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

    Not applicable. All [redacted] coil raw materials are purchased domestically; we have never imported raw materials.

I-3 Preferential tax policies

1. Complete the worksheet named "I-3 Income Tax"
    - This worksheet is a table of your company's income tax liability over the last three financial years.
    - You must provide this table in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.

    Completed.
2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

    Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2023 (Amended on 25 May 2026)
    Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2024
    Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2025
3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

    The financial reports should be able to prove this.

Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2023 (Amended on 25 May 2026)
Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2024
Attachment I-3.2 Annual Enterprise Income Tax Return (Type A), Tax Year 2025

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?
   The standard statutory enterprise income tax rate applicable to general enterprises in China is [redacted]%.
5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4?
   No. Our company has not enjoyed any enterprise income tax preferential policies. Enterprise income tax is calculated and paid at the standard rate of [redacted]%.
   If yes:
   a. What tax rate did your company pay?
   b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I
   c. Countervailing above?
   d. What is the name of the program?
   e. What is the name of the authority granting your company the reduced tax rate?
   f. What is the eligibility criteria to benefit from the reduced tax rate?
   g. Provide details of the application process
   h. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
   i. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
   j. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
   k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

I-4 Financial grants

We don't have the financial grants.

1. Complete the worksheet named "I-4 Grants"
   - This worksheet is a table of the grants received by company over the period plus the two preceding years.
   - You must provide this table in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Not applicable.
2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Attachment

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
   If yes:
   a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
   b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

No. The Company has not received any grants, subsidies or other forms of financial contribution from central, provincial, municipal, district or township government authorities at any level during the investigation period and the [redacted] preceding years.
Accordingly, subparagraphs a and b are not applicable, and there are no relevant government programs to report.

4. For each of the grants listed in I-4.3:
   a. What is the name of the grant?
   b. What is the name of the authority providing the grant?
   c. What is the eligibility criteria to receive the grant?

d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
e. Provide details of the application process.
f. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
g. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
j. Provide a copy of the accounting journal entries relating to the grant.
k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

No grants were received, so paragraphs a to k do not apply and no supporting documents are available.

I-5 Preferential loans

We don't have the financial grants.

1. Complete the worksheet named "I-5 Preferential Loans"
    - This worksheet is a table of all loans with a balance during the period.
    - You must provide this table in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.

    Our company has not obtained any preferential loans. All bank loans are commercial loans obtained at market interest rates, without any government-subsidised or preferential interest rate arrangements.
2. Provide copies of all your company's loan/borrowing ledgers, extracted directly from your accounting system, for the period.

    Attachment I-5 Short-term Borrowings (Account No.2001)
3. For each loan listed in worksheet "I-5 Preferential Loans":
    a. Provide details of the application process.
    b. Provide a copy of the loan contract. If the contract is not in English, please provide a translation of the contract.
    c. Provide a copy of the bank statement for the period. If the statement is not in English, please provide a translation of the statement.

Not applicable. As stated above, the Company has not received any preferential loans during the period. All outstanding loans are standard commercial loans at market interest rates with no preferential or government-subsidised elements. Accordingly, sub-items a, b and c do not apply and there are no preferential loan-related documents to submit.

I-6 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

Our company's production facility and office are all located in Wuxi City, Jiangsu Province. Business operations are only carried out within Jiangsu Province.

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

No. We are not aware of any unreported government programmes operated by Chinese government authorities, government agencies or authorised institutions that confer benefits on manufacturers of solar PV bracket torque tubes. There are no such programmes to list.

3. Indicate the location of the program by region, province or municipal level.

    Not applicable. No relevant program have been identified
4. Indicate the type of program, for example:
    - the provision of grants, awards or prizes
    - the provision of goods or services at a reduced price (e.g. electricity, gas, transport)
    - the reduction of tax payable including income tax and VAT
    - reduction in land use fees
    - any other form of assistance.

For **each program** that you have identified, answer the following.
Not applicable. We have no knowledge of any unreported government benefit programmes for manufacturers of the subject goods, hence no programme types or supporting information can be provided.

5. Indicate whether your company benefited from any of the listed programs during the period.
Not applicable. No relevant programmes have been identified.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
Not applicable. No relevant programmes have been identified.
7. Describe the application and approval procedures for obtaining a benefit under the program.
Not applicable. No relevant programmes have been identified.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.
Not applicable. No relevant programmes have been identified.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
Not applicable. No relevant programmes have been identified.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
Not applicable. No relevant programmes have been identified.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:

    a) whether or not your business exports or has increased its exports
    b) the use of domestic rather than imported inputs
    c) the industry to which your business belongs or
    d) the region in which your business is located.

    Not applicable. No relevant programmes have been identified.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
Not applicable. No relevant programmes have been identified.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
Not applicable. No relevant programmes have been identified.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
Not applicable. No relevant programmes have been identified.

15. To your knowledge, does the program still operate or has it been terminated?
Not applicable. No relevant programmes have been identified.

16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

    If the terminated program has been substituted for by another program, identify the program and answer all the questions in Part I-6 in relation to this program.
    Not applicable. No relevant programmes have been identified.

SECTION J

DOMESTIC MARKET

There is no domestic sales for us.We only do foreign trade and have no domestic-trade business. Our boss has no plan to develop the domestic market for the time being.Our production and sales are arranged in accordance with orders from [redacted]r. Our understanding of both the Australian market and the domestic Chinese market is not fully comprehensive. The answers below are prepared based on accessible relevant information and our practical experience.

J-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

The domestic torque-tube market is a component-driven industrial intermediate market. Torque tubes are critical high-strength mechanical parts for torque transmission, mainly supplied to original equipment manufacturers (OEMs) and aftermarket repair customers. The market features customer-specific customisation requirements, strict quality and certification standards, concentrated downstream industrial clients, and intense competition among domestic manufacturers, together with niche-segment competition from imported high-end products.

Key market characteristics and [redacted] trends [redacted]

Domestic substitution accelerates: Local manufacturers have improved precision forging and machining capacity. Domestic-made torque tubes have continuously replaced imported products in mid-range and most high-volume application scenarios; import volume share has gradually declined.

Product lightweight upgrading: Demand shifts from traditional solid steel torque tubes toward hollow high-strength steel, aluminium-alloy and composite-material torque tubes, pushed by new-energy vehicle and energy-saving equipment development.

Market concentration rises: A small number of large domestic component suppliers with stable OEM access expand market share; many small-scale fabricators face elimination due to insufficient quality control and R&D capacity.

Dual-driver demand structure: Growth comes from both new-equipment OEM procurement and aftermarket maintenance-and-repair demand. New-energy commercial vehicles and engineering machinery have become new growth engines, offsetting partial slowdown in traditional fuel-vehicle demand.

Cost volatility: Prices of [redacted] raw materials create periodic pressure on production costs and profit margins across the industry.

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

Demand for torque tubes is predominantly B2B industrial demand, with no direct retail-consumer demand. Main customer categories:

Automotive OEMs: Passenger-vehicle and commercial-vehicle manufacturers (including new-energy vehicle OEMs), purchasing torque tubes for new-vehicle assembly (original-equipment / OE demand).

Non-automotive machinery OEMs: Manufacturers of construction machinery, agricultural machinery, industrial automation equipment and special-purpose machinery, for new-equipment production.

After-market distributors & repair service enterprises: Component dealers, vehicle-repair workshops, machinery-maintenance service providers, purchasing for spare-part replacement and maintenance (aftermarket demand).

System integrators: Drivetrain and powertrain system integrators, who incorporate torque tubes into complete transmission assemblies before selling to end-equipment manufacturers.

Government and state-owned equipment purchasers: Procurement for public-sector engineering machinery, public-transport commercial-vehicle fleets and special-equipment projects.

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

Automotive OEMs: [redacted]%

Non-automotive machinery OEMs: [redacted]%

After-market distributors & repair service enterprises: [redacted]%

System integrators: [redacted]%

Government and state-owned equipment purchasers: [redacted]%

(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

Seasonal fluctuations: Obvious indirect seasonality transferred from downstream industries. Spring-summer peak production cycles for automotive, construction-machinery and agricultural-equipment sectors drive higher torque-tube procurement; procurement activity weakens in late-winter off-seasons for engineering and farm equipment. No strong direct consumer-driven seasonality.

Macroeconomic & downstream-cycle factors: Investment in infrastructure, automobile sales volume, agricultural-mechanisation investment, and fixed-asset investment in manufacturing are major drivers. Booming downstream equipment output expands torque-tube demand; downturns in vehicle sales or infrastructure investment suppress market growth.

Government regulation: Vehicle safety standards, machinery-product safety certification requirements, environmental-protection production standards and “dual-carbon” lightweight-oriented policies push producers to upgrade material and processing technology. Government procurement rules shape public-sector purchasing volumes. Industrial-policy support for new-energy vehicles and advanced manufacturing creates incremental demand for custom-designed torque tubes.

Technological developments:

Demand-side: Electrification of commercial vehicles and special machinery requires torque tubes that withstand high instantaneous motor torque, generating demand for new-specification products. Light-weighting trends increase demand for composite-material and high-strength-alloy torque tubes.

Production-side: Advanced forging, precision-machining and heat-treatment technologies improve local manufacturers’ capacity to produce high-performance products, expanding the scope of domestic-product substitution for imports.

Raw-material price volatility: Fluctuations in steel, aluminium-alloy and composite-material prices change production costs, affect component pricing and cause order-adjustment behaviour among downstream OEM customers.

(e) Describe any market segmentations in the domestic market; such as geographic or product segmentations

[redacted] China: Major automotive-component industrial cluster; dense concentration of vehicle OEMs, engineering-machinery factories and system integrators; largest domestic consumption region.

[redacted] China: Concentrated new-energy-vehicle production bases, strong demand for automotive-series torque tubes.

[redacted]: Large-scale construction-machinery and heavy-commercial-vehicle manufacturers, high demand for heavy-duty torque-tube products.

[redacted] China: Rising local equipment-manufacturing capacity; demand grows with industrial transfer; relatively higher share of general-spec, cost-sensitive products.

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

Geographic segmentation (sales-revenue proportion)

[redacted] China: [redacted]%

[redacted] China: [redacted]%

[redacted] China: [redacted]%

[redacted] China: [redacted]%

Product / application segmentation (sales-revenue proportion)

Automotive torque tubes: [redacted]%

Construction-machinery torque tubes[redacted]%

Agricultural-machinery torque tubes: [redacted]%

General-industrial-equipment torque tubes: [redacted]%

All figures are industry-wide revenue-share estimates.

(g) Describe the way in which domestically produced goods and imported goods compete in the domestic market

Domestic products enjoy advantages in cost, shorter lead-times, flexible customisation and local technical support, and maintain stable long-term supply relationships with most local OEMs, dominating mass-volume and mid-spec markets.

Imported torque tubes are mostly high-precision, special-material products for small-batch demanding scenarios, competing on proven performance and brand reputation, but suffer from higher prices, longer delivery cycles and limited local after-sales service.

Leading domestic manufacturers keep improving technical capabilities and increasingly compete directly with imports in high-end segments to realise import substitution. Competition centres on product performance, quality consistency, certification compliance, price, delivery schedule and on-site technical services.

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

Torque tubes are industrial B2B components with no consumer-retail channels. The primary distribution mode is direct sales: manufacturers engage automotive and machinery OEMs and system integrators, pass supplier qualification audits, and sign long-term supply contracts for batch orders, with marketing focused on technical verification and customised development.

Secondary channels include authorised industrial component distributors for aftermarket spare-part sales to repair workshops and small equipment manufacturers. Tender bidding is used for government and state-owned enterprise procurement. Industry trade shows support customer acquisition, while online B2B industrial platforms only take a minor share for spot inquiries and small-volume orders. Overall marketing prioritises technical capability, quality certification and delivery assurance instead of mass advertising.

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

Several key additional factors shape the domestic torque tube market. As safety-critical drivetrain parts, torque tubes face high market entry barriers: new entrants must complete lengthy OEM supplier qualification, sample testing and batch validation, and established supplier relationships are highly sticky. Product fatigue resistance, reliability and compliance with industry certifications are essential purchasing considerations given safety risks from component failure. A large portion of orders are non-standard customised products, placing high requirements on manufacturers' R&D and engineering capacity. Supply stability of special alloy raw materials constrains production output and product performance. Timely on-site technical support and traceable quality management also represent important competitive advantages for market participants.

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

The above responses may be supported by the following types of documentary materials:

Authorised industrial-market-research reports for transmission and mechanical-component industry.

Public annual reports, segment-business disclosures and prospectuses of domestic listed torque-tube / automotive-component manufacturers.

Chinese customs import-export statistical data for relevant commodity HS-codes.

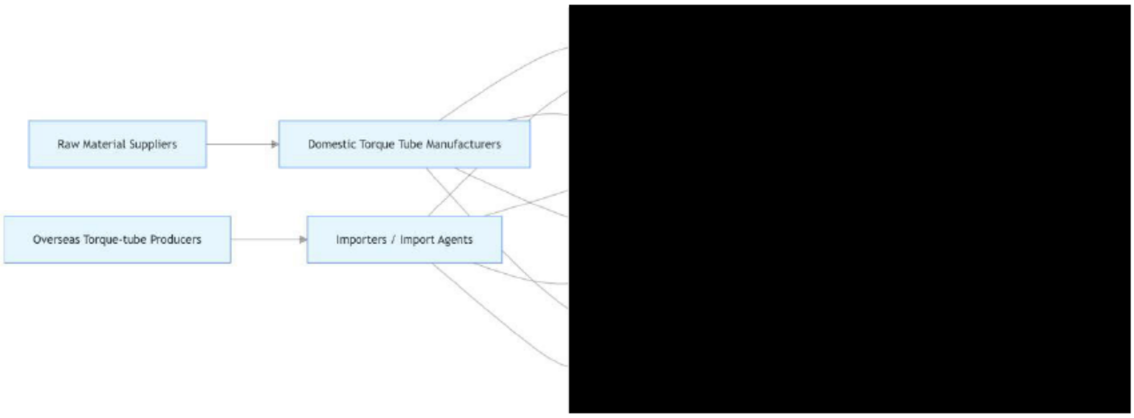
Industry-association statistical releases for automotive, construction-machinery and agricultural-machinery sectors.

National industrial-policy documents, machinery-safety standards and product-certification specifications.

Public tender documents, supplier-qualification files and downstream-OEM public procurement information.

Macroeconomic statistical data on fixed-asset investment, automobile output and equipment-manufacturing production.

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.



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.

1. Domestic Manufacturers

[redacted]

Level of trade: Domestic manufacturer

Integration: High vertical integration. It has in-house forging, machining and R&D capacities, self-producing key blanks; limited horizontal expansion focusing on drivetrain parts.

Estimated market share: [redacted] %

[redacted] Co., Ltd.

Level of trade: Domestic manufacturer

Integration: Medium-high vertical integration. It owns blank-forging subsidiaries and covers full processing procedures; few horizontal diversified businesses.

Estimated market share: [redacted] %

[redacted] Co., Ltd.

Level of trade: Domestic manufacturer

Integration: Medium vertical integration. It completes internal machining while sourcing partial alloy blanks externally; horizontal expansion into multiple automotive chassis components.

Estimated market share: [redacted] %

[redacted] Co., Ltd.

Level of trade: Domestic manufacturer

Integration: Medium-high vertical integration with in-house lightweight material processing; horizontal layout across various aluminium-alloy auto parts.

Estimated market share: [redacted] %

Group of regional small-and-medium torque-tube manufacturers

Level of trade: Domestic manufacturer

Integration: Low vertical integration. Most blanks are outsourced; limited R&D and almost no horizontal integration. Mainly supply mid-to-low-end and aftermarket products.

Estimated combined market share: [redacted] %

2. Importers / Import Agents

[redacted] China Import Agent

Level of trade: Importer / import agent

Integration: No local production. Only conducts import procurement, technical support and sales for overseas-made high-end torque tubes, without vertical production integration.

Estimated market share: [redacted] %

[redacted] Import Division

Level of trade: Importer / import agent

Integration: Imports special-spec torque tubes produced overseas; relies on global technical resources, with no domestic manufacturing for these product lines.

Estimated market share: [redacted] %

3. System Integrator

[redacted] China System Integration Business Unit

Level of trade: System integrator

Integration: Partial vertical integration. It manufactures partial drivetrain components in-house and sources torque tubes from domestic manufacturers and importers for assembly; horizontal coverage of multiple transmission modules.

Estimated share of total domestic torque-tube sales revenue: [redacted] %

4. Authorised Industrial Distributor (Reseller)

National authorised industrial component distributor group

Level of trade: Reseller / authorised distributor

Integration: No production capacity. Pure distribution participant purchasing and reselling inventory; no vertical or horizontal manufacturing integration.

Estimated share of total domestic torque-tube sales revenue: [redacted]%

5. Downstream OEMs (Major demand-side participants, buyers rather than producers)

Automotive OEMs [redacted] Commercial Vehicle, [redacted], [redacted] Bus)

Level of trade: Original equipment manufacturer (OEM, end-user buyer)

Integration: High vertical integration for vehicle assembly; torque-tube components are outsourced.

Collective purchasing accounts for [redacted]% of domestic torque-tube total sales revenue.

Non-automotive machinery OEMs [redacted] Heavy Industry, [redacted])

Level of trade: Original equipment manufacturer (OEM, end-user buyer)

Integration: Vertically integrated for finished machinery assembly; procures torque tubes from external suppliers.

Collective purchasing accounts for [redacted] of domestic torque-tube total sales revenue.

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.

During the investigation period, two commercially significant importers of torque tubes are identified in the domestic market.

[redacted] Automotive China Import Agent

Source country: United Kingdom

Level of trade: Import agent, responsible for import procurement, technical support and domestic sales, with no local torque-tube manufacturing.

Estimated domestic market share: [redacted]%

[redacted] China Import Division

Source country: [redacted]

Level of trade: In-house import division, supplying domestically-based customers with special-specification torque tubes manufactured abroad, with no local production for such products.

Estimated domestic market share [redacted]

The combined market share of these two major importers totals [redacted]%.

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.

Competition policy: The Anti-Monopoly Law of the People's Republic of China and Anti-Unfair Competition Law govern the torque-tube market. They prohibit monopoly agreements, abuse of dominant market position and unreported operator concentration. Fair-competition review prevents discriminatory administrative measures against domestic or imported torque-tube suppliers. Both domestic manufacturers and import agents must comply with these rules.

Taxation: Standard [redacted] applies to domestic sales and imported torque-tube goods. Imported torque tubes are subject to customs duties per relevant HS codes. Qualified high-tech torque-tube producers enjoy preferential [redacted]-income-tax rate and additional R&D expense super-deduction incentives.

Product standards: Torque tubes as safety-critical transmission components must meet national GB/T standards for mechanical transmission parts, covering material properties, torsional strength, fatigue performance and dimensional tolerance. For OEM supply, additional automotive and machinery industry certification and third-party testing are mandatory. Imported torque tubes need to demonstrate compliance with applicable Chinese standards for domestic sale.

Product-range administration: No special licensing exclusively for torque-tube manufacturing. General industrial production, environmental-protection and safety rules apply. Government and SOE procurement requires suppliers to meet published qualification criteria for component tendering.

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.

There are no explicit prohibitive market-access laws targeting torque tubes, but multiple practical entry barriers exist for new participants.

Resource ownership: New entrants need stable supply of high-strength alloy raw materials and precision forging & heat-treatment production equipment. Access to qualified downstream OEM customer resources is difficult. Established manufacturers hold long-term cooperative supplier relationships, forming practical resource barriers.

Patents and copyrights: Core patents cover special material formulas, high-precision machining and fatigue-resistance structural designs for high-performance torque tubes. New players may face patent risks if they copy existing designs. Intellectual property rights protection is governed by the Patent Law of the People's Republic of China.

Licenses: There is no dedicated manufacturing licence for torque-tube production. Nevertheless, enterprises must obtain general industrial production-related permits including environmental-protection approval and safety-production permits under the Environmental Protection Law and Work Safety Law. Without these permits, production operations cannot be carried out.

Barriers to entry: Significant commercial barriers exist. As safety-critical drivetrain components, torque tubes supplied to OEMs require lengthy supplier qualification review, sample verification and batch-production validation cycles, which are time-consuming and capital-intensive. High R&D investment, quality-control requirements and after-sales technical service capacity also raise entry thresholds. New small-scale participants can only enter the low-end aftermarket segment in most cases.

Import restrictions: There are no quantitative import quotas for torque tubes. Imported products shall pay customs duties and [redacted] value-added-tax in accordance with customs tariff rules. Imported torque tubes must satisfy applicable Chinese national GB/T product standards before domestic sales. No special import-licence requirements apply.

Government regulations and their effects:The Anti-Monopoly Law of the PRC and Anti-Unfair Competition Law maintain fair competition and do not set discriminatory barriers for new-comers.

Mandatory national product standards raise technical thresholds; they filter out participants incapable of meeting material and performance requirements, protecting product safety for end-users.

Environmental and work-safety regulations increase fixed-asset investment requirements for new factories, discouraging low-cost, low-quality new entrants.

J-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.

The domestic market offers a full range of torque tubes, including standard, heavy-duty, lightweight, high-strength and customised models, covering both our company's products and competing domestic and imported goods.

Higher-quality and high-performance torque tubes command higher prices, while standard and aftermarket products are lower-priced. Domestic goods are widely available with short lead times; imported premium products are less available and have longer delivery. Domestic suppliers provide better local technical support; importers offer limited on-site support.

Most products are sold under manufacturers' own brands; private-label and customer-branded goods are common for OEM supply. Generic/plain labels exist mainly in the low-end aftermarket. Premium labels are limited to high-end imported and top domestic brands.

The market is segmented by application (automotive, construction machinery, agricultural machinery), performance level and end-use quality grade.

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

Torque tubes are mainly used for torque transmission in automotive, construction machinery, agricultural machinery and industrial equipment, including both OEM assembly and aftermarket replacement.

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.

Ranked by importance (from highest to lowest):

Fatigue-resistance and torsional performance (safety-critical for drivetrain operation)

Quality consistency and reliability

Compliance with relevant certification standards

Delivery lead-time and stable supply capacity

Product price

Customisation capability for client-specific specifications

After-sales technical support and service response speed

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

There are no commercially significant direct substitutes for torque tubes in the domestic market.

Alternative mechanical power-transmission components such as solid drive shafts can perform similar torque-transfer functions, yet they differ in weight, dimensional layout and installation requirements and cannot be interchangeably deployed under most original design conditions. Modified solid shafts may be adopted in very few custom-built special-equipment cases, but this remains marginal and does not constitute a commercially viable substitute for mainstream torque-tube applications.

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.

Yes. Over the past [redacted] years, domestic consumers have grown more focused on product quality, cost-effectiveness and after-sales service. Demand for environmentally friendly and upgraded products has risen, while low-end homogeneous goods face weaker market acceptance. Relevant industry reports consistently highlight consumers' shifting emphasis from basic functionality to comprehensive product experience.

J-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.

We have no domestic sales.

(a) Domestic sales of torque tubes account for 0 of total torque tube sales revenue of the company.
(b) Domestic sales of torque tubes contribute 0 of total profit generated from torque tube business.

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.

No. Our company does not carry out domestic sales of torque tubes and is not a price leader. The domestic torque tube market features multiple large-scale solar tracker manufacturers jointly influencing market pricing, and there is no single exclusive price leader. Key price-influencing suppliers include Arctech, Sungrow and other major PV tracking system manufacturers.

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.

Our company has no domestic sales of torque tubes. Accordingly, no pricing nature or pricing strategies for the domestic market have been adopted, and supporting internal documents are not applicable.

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.

Our company does not conduct domestic sales of torque tubes. Therefore, we have no established process to determine domestic selling prices, and relevant supporting internal documents do not exist.

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.

Our company does not carry out domestic sales of torque tubes. Consequently, there is no regular review mechanism for domestic selling prices, no relevant price review process, triggering factors or involved personnel.

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]

Our company does not engage in domestic sales of torque tubes, so no pricing decisions are made for the domestic market. The ranking below reflects the factor importance applied to our overseas pricing decisions for reference:

Cost to make and sell the goods

Purchase price of raw materials

Desired profit

Competitors' prices

Volume of the order

Value of the order

Volume of forward orders

Value of forward orders

Level of inventory

Customer relationship management

Supplier relationship management

Brand attributes

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?

Our company does not conduct domestic sales of torque tubes. Accordingly, there is no established relationship between domestic selling prices and manufacturing & selling costs, and no target profit margin is set for domestic transactions.

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.

Our company does not engage in domestic sales of torque tubes. Therefore, we do not provide any price reductions for the domestic market, and relevant supporting internal documents are unavailable.

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.

Our company does not conduct domestic sales of torque tubes. As such, bundled pricing is not offered in the domestic market, and supporting internal documents are not available.

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.

Our company does not conduct domestic sales of torque tubes. Order volume has no bearing on domestic selling prices, and relevant supporting internal documents are unavailable.

11. Does your organisation/business entity use sales contracts in the domestic 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. Provide a complete translation of the documents.

Our company does not conduct domestic sales of torque tubes. Accordingly, we do not utilise domestic sales contracts, and the relevant information and supporting documents are not applicable.

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.

Our company does not conduct domestic sales of torque tubes. No domestic price lists have been prepared, and relevant pricing transparency information is not applicable.

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.

Our company does not conduct domestic sales of torque tubes. No price differentiation strategy for various product models is adopted for the domestic market, and supporting internal documents are unavailable.

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
    (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.

Our company does not conduct domestic sales of torque tubes. Customer tiering or segmentation for pricing purposes is not applied in the domestic market, and supporting internal documents are unavailable.

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.

Our company does not conduct domestic sales of torque tubes. No sales are made to related entities in the domestic market, and relevant internal pricing documents are not applicable.

J-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.).

Our company manufactures torque tubes without domestic sales. No domestic marketing activities or value proposition for the domestic market have been developed.

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.

Our company manufactures torque tubes without domestic sales. Brand segmentation is not applied 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.

Our company manufactures torque tubes without domestic sales. No domestic advertising or promotion campaigns have been carried out.

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.

Our company manufactures torque tubes without domestic sales. There is no domestic sales team, related remuneration rules or supporting documents.

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.

Our company manufactures torque tubes without domestic sales. No pricing guidelines are provided for domestic sales negotiation, and supporting documents are unavailable.

SECTION K

AUSTRALIAN MARKET

Our production and sales volume are arranged in accordance with the demand from Nextpower. We do not possess comprehensive insight into the Australian market. The responses set out below are prepared based on available relevant information and our practical experience.

K-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

The Australian torque tube market is a business- to- business industrial components market supplied by a small number of local fabricators and large- scale imports, primarily from Asia, Europe and North America.
Local producers focus on custom, heavy- duty, project- based torque tubes; Australia has no mass production of standard torque tubes, which are mostly imported. Competition is moderate and based on price, specifications, materials, lead times, certification, technical support and Australian safety standards. Buyers are large contractors, OEMs, agricultural machinery dealers and maintenance operators with strong bargaining power. Products must perform reliably in harsh agricultural, mining and solar environments.
Over the past [redacted]), supply chain disruptions and high freight costs supported local manufacturing during [redacted], lower freight costs restored import competitiveness, increasing pressure on local suppliers. Overall market growth has been modest, supported by solar tracking infrastructure, agricultural machinery replacement and mining maintenance. Demand for lightweight, high- strength torque tubes has outpaced standard steel products. Market volatility reflects infrastructure cycles, farm profitability and AUD exchange rate movements.

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

Demand for torque tubes in Australia originates from four primary customer groups:
Original Equipment Manufacturers (OEMs): Manufacturers of agricultural machinery, solar trackers, off-highway equipment and industrial machinery, purchasing torque tubes for incorporation into newly built equipment.
Aftermarket repair & maintenance operators: Farm businesses, mining contractors, equipment service workshops, machinery dealerships replacing worn torque tubes on existing fleets.
Engineering contractors & project developers: Civil contractors, renewable energy construction firms purchasing custom torque tubes for large-scale infrastructure projects.
Government & institutional buyers: State road authorities, local councils, public agricultural research bodies via formal tender procurement.

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

OEM equipment manufacturers: [redacted]%
Aftermarket maintenance and machinery repair customers: [redacted]%
Engineering and infrastructure project contractors: [redacted]%
Government and institutional procurement buyers: [redacted]%

   (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

Seasonal fluctuations
Agricultural demand peaks August–November (planting/harvest). Construction/solar demand peaks September–February. Demand is lowest in mid-winter (June–August).
Growth & decline drivers

Growth: solar construction, machinery replacement, precision farming.
Risks: unstable farm income, infrastructure delays, high costs.
Government regulation
Torque tubes must meet Australian WHS/AS safety standards. Imports require compliance certification and GST. Renewable policies boost solar-related demand.
Technological developments
New materials enable lighter, stronger torque tubes. Better manufacturing and logistics lower costs. Machinery electrification increases demand for high-torque designs.

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

Two primary segmentation frameworks apply to the torque tube market:
1. Product segmentation (by application & specification)
Standard general-duty torque tubes: Mass-produced, off-the-shelf steel torque tubes for routine agricultural and light industrial use
Heavy-duty custom-engineered torque tubes: Custom-sized, high-tensile grades for mining, large farm machinery and solar tracking infrastructure
Lightweight/specialised torque tubes: Aluminium, alloy or composite torque tubes for performance machinery and low-weight equipment
2. Geographic segmentation
Metropolitan industrial hubs (Sydney, Melbourne, Brisbane, Adelaide, Perth): Concentrated equipment OEMs, distributors and regional distribution warehouses
Regional rural Australia: Agricultural zones, remote mining sites and regional renewable energy construction projects

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

By product specification
Standard general-duty torque tubes[redacted]
Heavy-duty custom-engineered torque tubes: [redacted]%
Lightweight/specialised torque tubes: [redacted]%
By geography
Metropolitan urban industrial markets: [redacted]%
Regional and remote rural Australia: [redacted]%

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

Local and imported torque tubes compete through differentiated positioning, with limited direct price competition.
Australian-made advantages: custom sizes, fast production, short lead times, local engineering support, easier compliance, preferred in government tenders, and better after-sales service.
Imported advantages: lower cost from mass production, full standard product ranges, and stable OEM supply chains.
Competition pattern: Local makers focus on custom/urgent orders; imports dominate standard mass products. The Australian dollar exchange rate significantly affects import costs and competitiveness.

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

Distribution channels
National industrial wholesalers: main channel for standard torque tubes.
Direct sales to OEMs: long-term supply for equipment manufacturers.
Direct project contracts: custom torque tubes for engineering projects.
Agricultural machinery dealers: spare parts for rural aftermarket.

Marketing approaches
Marketing is B2B-focused via industry exhibitions, digital channels, relationships, technical support and certification. No consumer advertising.

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

1.Supply chain vulnerability: Australia's geographic remoteness creates risks of shipping delays, port congestion and variable freight costs for all imported torque tubes.
2.Local content policies: Some state government infrastructure tenders provide preference to locally manufactured components, supporting demand for Australian-fabricated torque tubes.
3.Product substitution risks: Continuous engineering innovation may introduce alternative driveline designs that reduce torque tube requirements over the medium to long term.
4.Raw material price volatility: Fluctuations in steel prices affect production costs for both local fabricators and overseas manufacturers.
5.Quality differentiation: Low-cost imported torque tubes vary widely in material grade and manufacturing precision. Buyers face information asymmetry when comparing uncertified low-price imports against higher-grade local or premium imported alternatives.
6.Aging national machinery fleet: The existing installed base of farm and mining equipment sustains steady long-term aftermarket replacement demand.

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

Documentary evidence supporting the market analysis for torque tubes falls into primary and secondary sources, as set out below:
1. Secondary public industry & official reference materials
Australian Bureau of Statistics (ABS)
Merchandise import statistics, manufacturing activity data, capital expenditure reports for agriculture, mining and renewable energy sectors. Used to verify import volumes, industry investment cycles and five-year market trends.
Clean Energy Council (CEC) publications
Solar tracker industry reports, renewable infrastructure project pipeline data, confirming rising demand for torque tubes for photovoltaic tracking systems.
Austmine & ABARES industry reports
Mining equipment maintenance outlook and agricultural machinery sector analysis; supports seasonal demand patterns and aftermarket replacement trends.
IBISWorld Australian industrial component market reports
Analysis of metal fabrication industry, industrial driveline spare parts, competitive dynamics between local fabricators and imported standard components.
Australian Government regulatory instruments
Work Health and Safety Regulations 2011, AS 4024 machinery safety standards, GST import rules, national renewable energy targets. Evidence for regulatory influences.
2. Trade and market intelligence data
Australian Border Force import shipment records (HS tariff codes relevant to torque tubes) to identify import origins, volume shifts and price trends over [redacted].
Freight market reports tracking ocean freight rate fluctuations, explaining shifting competitiveness of imported goods.
AUD exchange rate historical data from Reserve Bank of Australia (RBA).
3. Primary commercial evidence (confidential, supplied separately)
Sales records, customer segmentation data and revenue breakdowns provided by Australian torque tube manufacturers (supports percentage estimates for demand sources and market segments).
Quotation records, tender documents and supply contracts demonstrating competition characteristics, lead time differences and distribution channels.
Correspondence with distributors, OEM buyers and project contractors confirming marketing approaches and purchasing preferences.
Product specification comparison sheets between Australian-manufactured and imported torque tubes.
4. Trade body & stakeholder evidence

Industry trade show summaries, agricultural field day materials, interviews with distributors, engineering contractors and end-user operators confirming seasonal fluctuations, channel structures and competitive behaviour.
All percentage estimates in responses 1(b), 1(c), 1(f) represent informed industry estimates derived from aggregation of primary sales data and industry stakeholder consultations. Where precise public statistical data is unavailable at the specific torque tube product level, supporting contextual industry reports are relied upon.

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.

Overseas Manufacturers (Suppliers of standard torque tubes

↓

Australian Importers — Local Australian Fabricators

↓ ↓ ↓

[redacted] — [redacted] Equipment makers) — [redacted] Project Contractors

↓ ↓ ↓

Agricultural Machinery Dealers & Repair Workshops

↓

End Users: Farms, Mining Operators, Infrastructure Operators

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.

During the investigation period, the Australian torque tube market for solar trackers consists of overseas component manufacturers, tracker OEMs, local steel fabricators, importers and EPCs. Market share figures below are industry estimates based on utility-scale solar project deployment; exact granular torque tube shipment data is not publicly available.

[redacted]
Level of trade: Original Equipment Manufacturer (Tracker OEM / System Integrator)
Integration: Partially vertically integrated. Sources torque tubes from overseas manufacturers and local partner [redacted]; does not own raw steel mills. Integrates mechanical components, controls and software to deliver full tracker systems.
Estimated market share for torque tube demand: [redacted]%

[redacted] Solar
Level of trade: Original Equipment Manufacturer (Tracker OEM)
Integration: Limited vertical integration. Imports finished torque tubes from external component manufacturers; focuses on tracker system design and sales. No local torque tube fabrication capacity in Australia.
Estimated market share for torque tube demand: ~[redacted]%

[redacted] Australia [redacted]
Level of trade: Original Equipment Manufacturer (Tracker OEM)
Integration: Moderately vertically integrated. Partners with local steel suppliers to produce torque tubes domestically for its tracker systems.
Estimated market share for torque tube demand[redacted]%

[redacted] Steel subsidiary)
Level of trade: Local torque tube fabricator & steel supplier

Integration: Vertically integrated upstream; access to domestic BlueScope steel coil. Operates tube milling and finishing facilities supplying torque tubes mainly under contract to Nextpower. Does not design or sell complete trackers.
Estimated supply share of domestically manufactured torque tubes: [redacted]% of local production volume
Gonvarri Solar Steel
Level of trade: International torque tube component manufacturer & importer
Integration: Vertically integrated steel processing overseas; imports finished torque tubes to Australia for multiple tracker OEM customers.
Estimated market share: [redacted]
Other smaller participants
Level of trade: Overseas component manufacturers, local steel fabricators, independent importers
Integration: Non-integrated or low-level integration; supply torque tubes to smaller tracker suppliers and EPCs.
Combined estimated market share: [redacted]%

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.

Commercially significant importers of torque tubes for solar trackers in Australia during the investigation period are listed below. All market shares are industry estimates, as official torque tube-specific import statistics are not publicly available.
[redacted] Solar Australia
Level of trade: Tracker OEM / Importer
Import origin: China
Estimated import market [redacted]%
[redacted] Solar Steel Australia
Level of trade: Component importer & distributor
Import origin: Spain
Estimated import market share[redacted]%
[redacted]
Level of trade: Tracker OEM / Importer (partially shifts to local supply post-2024)
Import origin: China
Estimated import market share: [redacted]%
Minor independent importers
Level of trade: Component importers
Import origins: Mainly China
Combined estimated import market share: [redacted]%

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.

Competition policy: Governed by the Competition and Consumer Act 2010, enforced by the ACCC, prohibiting anti-competitive conduct, price fixing and misuse of market power.
Taxation: Imported torque tubes attract customs duty and 10% import GST. Anti-dumping and countervailing duties may apply to relevant hollow steel sections under the Customs Tariff (Anti-Dumping) Act 1975.
Product standards: Torque tubes for solar trackers must comply with Australian structural standards including AS/NZS 1170.2 (wind loads), AS/NZS 4600 (cold-formed steel) and relevant coating specifications. Projects also follow the National Construction Code.
Product range: No regulatory restrictions on the range of torque tube models; product specifications are driven by tracker OEM technical requirements and site engineering demands.

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.

There are no government licensing, resource ownership or statutory entry bans restricting new overseas manufacturers from entering the Australian solar mounting structure market. The main entry barriers are commercial, technical and compliance requirements, as detailed below.

1. Patents and intellectual property barriers

No official patent restrictions apply to market access. However, existing market players hold registered design patents. New entrants must avoid IP infringement, which creates technical and legal entry barriers.

2. Regulatory and standard compliance barriers

No import licence is required. However, products must comply with Australian mandatory standards includingAS/NZS 1170.2 (wind load) and AS 4100 (steel structure), and meet the National Construction Code (NCC). Local EPC contractors and project owners generally require CEC-recognised compliance to qualify for STC incentives, forming a practical market entry threshold.

3. Market and commercial barriers

The Australian market is dominated by established suppliers with stable distributor and EPC cooperation channels. New participants face difficulties in vendor qualification, customer recognition and project bidding. In addition, high certification costs, engineering verification requirements and long market verification cycles further hinder new entrants.

4. Import and trade restrictions

There are no quantitative import quotas for solar mounting structures. Standard customs declaration and origin certification under ChAFTA apply. Previous anti-dumping measures on Chinese solar brackets also constitute a trade barrier for new market entrants.

5. Government regulation effect

Australian regulations do not prohibit new foreign suppliers from entering the market. All regulatory requirements focus on product safety and structural compliance rather than market access restrictions.

K-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.

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

Engaged in the processing and manufacturing of solar mounting structures (support structures for solar photovoltaic modules). As the core load-bearing components of solar mounting systems, the products are used to carry and fix solar photovoltaic modules for the construction of solar photovoltaic power generation systems.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences

1. Australian standard compliance. Complying with local wind load standard is the mandatory market entry requirement.

2. Corrosion resistance. Adapted to Australia’s coastal salt-spray climate to ensure 25-year service life.

3. Stable supply and on-time delivery. Critical for strict construction schedules of local PV projects.

4. Competitive price. A key comparison factor on the premise of qualified quality.
5. Dimensional accuracy. Ensures easy processing and low installation cost.
6. Complete documents and warranty support. Required for project acceptance and after-sales guarantee.

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

There are no commercially significant substitutes for steel solar mounting structures in the Australian market. A small number of aluminum alloy or FRP (fiber-reinforced plastic) brackets exist, but they have no large-scale commercial replacement value. Aluminum brackets have higher costs and poor corrosion resistance in coastal areas; FRP brackets are limited by low bearing capacity and immature large-scale application technology, and cannot replace standard hot-dip galvanized steel mounting structures in mainstream residential, commercial and large-scale photovoltaic power station projects.

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

There are obvious commercially significant complementary products for solar mounting structures in the Australian market, mainly including solar photovoltaic modules, inverters, power distribution equipment, installation accessories (bolts, fasteners, waterproof fittings) and photovoltaic system monitoring equipment. These products are essential supporting components for building complete photovoltaic power generation systems. Solar brackets must be used together with the above equipment to realize power generation functions, forming a fixed matching sales and application relationship in the Australian photovoltaic project market.

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.

Yes. In the last five years, purchasers have attached more importance to verified structural compliance under Australian standards, anti-corrosion performance for coastal areas and full supporting certification documents, instead of only focusing on the initial purchase price.

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

(a) Sales revenue from solar mounting structures exported to Australia accounts for [redacted] share of the company's total revenue.

(b) Profit generated from Australian sales also represents a [redacted] proportion of overall corporate profit.

In responding to question 1 please provide evidence supporting calculations.

Please see

Attachment F-2 HSS - Sales Revenue of Third Countries (Excluding Australia)

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.

No. Our company is not a price leader in the Australian market. Multiple established local and overseas suppliers compete in this market and act as price leaders, including several large international steel mounting manufacturers.

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.

We act as a [redacted] Our primary pricing strategy is competition-based pricing, supplemented by cost-plus pricing. Please see
Attachment K-3.3 Jinrun General Business Agreement_Amendment05_20250819.docx

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.

We first calculate full manufacturing and logistics costs, then reference competitors' market prices in Australia to formulate export quotations. Supporting internal costing and quotation records will be attached.

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.

Australian selling prices are reviewed quarterly. Price reviews are triggered mainly by raw material price fluctuations. The sales manager and financial staff jointly conduct the review and adjust prices accordingly.

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]

Ranked from the most influential to the least influential:

1. Purchase price of raw materials
2. Cost to make and sell the goods
3. Competitors' prices
4. Desired profit
5. Volume of the order
6. Value of the order
7. Level of inventory
8. Value of forward orders
9. Volume of forward orders
10. Customer relationship management
11. Brand attributes
12. Supplier relationship management
13. Other: No other relevant 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.

Our selling prices for Australia are set above the full manufacturing and selling costs as far as practicable. The company targets a stable expected profit margin.

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.

No. We do not provide any price reductions including commissions, discounts, rebates, allowances or credit notes to customers in the Australian market.

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.

No bundled pricing is adopted for sales into the Australian market.

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.

Yes. Larger order volumes qualify for lower unit prices, reflecting reduced unit production and logistics costs. Cost factors are fully considered when setting volume-based pricing. Supporting quotation documents are available.

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.

Yes, we adopt sales contracts for Australian customers.
(a) Most Australian sales are made under formal sales contracts; only a small portion are spot uncontracted transactions.
(b) No exclusive sales contracts are signed with customers.
(c) Contracts are usually renegotiated upon expiry.
(d) Formal price reviews are mainly conducted at contract renewal.
(e) Yes. Customers can initiate price reviews mainly when raw material prices fluctuate significantly.
(f) Yes, substantial changes in production and selling costs constitute grounds for price review within valid contracts.
(g) Attachment K-3.3 Jinrun General Business Agreement_Amendment05_20250819

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.

    We do not adopt standard universal price lists for the Australian market.

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.

Pricing is determined based on product thickness, surface treatment and weight. Different product models consume different amounts of raw materials and bear distinct processing and logistics costs. Products with higher production costs are priced higher. Detailed information can be found in cost calculation sheets and quarterly price contracts.
Attachment K-3.3 Jinrun General Business Agreement_Amendment05_20250819
Attachment G-5 2025-2026 Jiangsu JinRun Intelligent Equipment Co.,Ltd Cost Calculation Sheet for Finished Goods (TTU)-translated

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
    (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.

No. We do not tier or segment Australian customers for pricing. Our [redacted]. All Australian projects are end customers of Nextpower, and we have no direct commercial relationship with these end parties. Therefore, differentiated pricing across customer tiers is not applicable, and sections (a), (b) and (c) do not apply.

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.

No. The company does not sell solar mounting structures to any related entities located in Australia.

K-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.).

According to the demand from [redacted] , then we will send the package to the project site or the warehouse .

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.

No brand segmentation is adopted for solar mounting structures sold in Australia.

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.

We have not launched paid advertising campaigns in Australia. All the sales are according to the demand from [redacted].

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.

We do not have resident sales staff stationed in Australia. Relevant Australian business is handled by domestic sales personnel based in [redacted] Sales staff receive a fixed salary. No sales-based performance bonus is applied.

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.

Sales personnel refer to internal cost sheets, as well as quarterly prices and monthly prices agreed with customers as pricing benchmarks during customer negotiations.

EXPORTER'S DECLARATION

I hereby declare that....Jiangsu JinRun Intelligent Equipment Co.,Ltd..(company) have 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: [redacted]

Signature: ....[redacted]..

Position in Company: ....[redacted]...

Date: ....08/13/2026..

APPENDIX

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: s*ales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information. 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.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at

	the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

. domestic sales of like goods

. sale of goods of the same general category by the exporter or

. sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.