



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: AR 712 - Jiangsu Youli 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

PUBLIC RECORD VERSION

[Confidential information in this response has been deleted or summarised in square brackets. The confidential version and supporting evidence have been provided separately to the Anti-Dumping Commission.]

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:

Notice under section 269TG(2)

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).

Notice under section 269TJ(2)

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.

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- 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

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 provide the following information:

[Confidential personal contact details omitted - the company contact is the CFO and full contact details are provided in the confidential version.]

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

[Confidential representative contact details omitted - the nominated company representative is located in Suzhou, China and full contact details are provided in the confidential version.]

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.

4. [Confidential internal record locations and precise plant address omitted - financial and production records are maintained in the company's archive/ERP systems and the production plant is located in Wujiang District, Suzhou, Jiangsu Province, China.]

A-2 Company information

1. What is the legal name of your business?

Jiangsu Youli Intelligent Equipment Co.,Ltd.

2. Does your company trade under a different name and/or brand? If yes, provide details.

Our company does not operate under any other name or brand

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Suzhou Youli Precision Technology Co., Ltd.

4. Provide a list of your current board of directors and any changes in the last two years.

[Confidential personal information omitted - the company provided its board composition and changes during 2024-2026 in the confidential version.]

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)?

If yes, provide:

(a) A diagram showing the complete ownership structure and

[Confidential corporate group structure omitted - Jiangsu Youli forms part of a corporate group with related entities engaged in trading, equipment/components, photovoltaic support components and investment activities. The full ownership diagram, entity names and ownership percentages are provided in the confidential version.]

6. Is your company or parent company publicly listed?

If yes, please provide:

(c) The stock exchange where it is listed and

[Confidential principal shareholder names and percentages omitted - Jiangsu Youli is publicly listed on the Beijing Stock Exchange and detailed principal shareholder information is provided in the confidential version.]

If r

(a) A list of all principal shareholders and the shareholding percentages.

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.

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.

[The company is a China-incorporated joint-stock manufacturer of photovoltaic solar-tracker structural components, including the goods under consideration. Products are sold principally through direct export sales to customers in a range of overseas markets. Customer identity information is confidential.]

products are mainly sold through [direct sales] channels to [various countries and regions around the world], with its primary customer group being [NEXTPOWER].

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

The Company (Jiangsu Youli Intelligent Equipment Co., Ltd.) performs all production and manufacturing processes for the goods under consideration by itself.

- (b) sell in the domestic market

During the period of investigation, the Company had no sales of the goods under consideration in the Chinese domestic market. All of the Company's products are sold for export.

- (c) export to Australia and

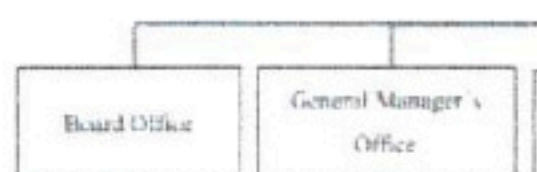
The Company (Jiangsu Youli Intelligent Equipment Co., Ltd.) is directly responsible for the export sales of the goods under consideration to Australia.

- (d) export to countries other than Australia.

The Company (Jiangsu Youli Intelligent Equipment Co., Ltd.) is directly responsible for the export sales of the goods under consideration to countries other than Australia.

9. Provide your company's

[Confidential internal organisation chart omitted - the organisation includes board/general management, finance, procurement, marketing, operations/production, quality, technology/R&D, human resources, material management and equipment functions.]



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

Department Name	Function
Board Office	Board-related matters
General Manager's Office	Relevant matters of the general manager's office
Finance Department	Financial matters
Procurement Department	Procurement matters
Marketing Department	Marketing matters
Quality Department	Quality matters
Technology R&D Center	Technology matters
Human Resources Department	Human Resources matters
Material Management Department	Material Management matters
Production Department	Production matters
Equipment Department	Equipment matters

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Our company does not have a promotional brochure

A-3 General accounting information

1. What is your financial accounting period?

1.1-12.31

2. Are your financial accounts audited? If yes, who is the auditor?

YES - Daxin Certified Public Accountants (Special General Partnership). [Individual auditor names omitted as personal information.]

3. What currency are your accounts kept in?

CNY

4. What is the name of your financial accounting system?

Digiwin T100

5. What is the name of your sales system?

Digiwin T100

6. What is the name of your production system?

Digiwin T100

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.

Same

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

There are no differences between the accounting practices and the generally accepted accounting principles in the country where the company is located.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

There have been no changes to your accounting practices and/or policies during 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.
Annual financial statements: [Daxin Audit Letter \[2025\] No. 15-00002](#)
[Daxin Audit Letter \[2026\] No. 15-00001](#)
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.
Annual Audit Report: [Daxin Audit Letter \[2025\] No. 15-00002](#)
[Daxin Audit Letter \[2026\] No. 15-00001](#)
Audit Management Letter: [A-4.2 Management Letter for the Audit of the Year 2025](#)
[As no management letter was issued for the 2024 audit period, the document cannot be provided..](#)
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.
[Audit report has been provided in A-4.1. This question is not applicable.](#)
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.
[Our company does not have separate profit centers.](#)
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
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
[2026 Profit and Loss Statement A-4.5 2026 Profit and Loss Statement](#)
6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
[See the attachment A-4.6\[1\] A copy of trial balance](#)
7. Please provide your company's chart of accounts (in Excel).
[See the attachment A-4.7 Company' s chart of accounts](#)

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 represent

[The company markets through industry exhibitions, direct client referrals and its website. The sales team undertakes customer development, relationship management and market intelligence. Exact staffing information is confidential.]

States]. The sales team consists of [7] personnel responsible for client development, relationship maintenance and market intelligence collection.

- (b) Price determination and/or negotiation process

Product prices are primarily determined based on [raw material costs + processing costs + overheads and reasonable profit margin]. Prior to submitting a quotation, the sales department prepares a preliminary pricing proposal based on the Company's internal cost calculation sheets. The final selling price is determined by the [Sales Manager / General Manager] through commercial negotiations with customers and is documented in internal approval records. Price negotiations are typically conducted via [email / telephone].

- (c) Order placement process

Customers place orders with the Company via [email / the Company's proprietary order system, Anaplan]. Upon receipt, the sales department verifies product specifications, quantity, price and delivery terms. Once confirmed, the order is entered into the Company's ERP system and internal production orders are generated and

[Production planning arranges materials and production against confirmed orders. Finished goods are quality inspected, warehoused and prepared for shipment. Typical production lead-time information is commercially sensitive and is provided in the confidential version.]

the quality control department and then transferred to the warehouse for storage and outbound handling. The average lead time from order confirmation to completion of production and readiness for shipment is approximately [30~45] days, subject to order volume and product type.

- (e) Delivery terms and process

The Company's export sales are typically conducted under [FCA / FOB / EXW] Incoterms. After products are released from the warehouse, the Company engages a freight forwarder to handle [export customs clearance, booking and transportation]. The selection of the freight forwarder is handled by the customer's [logistics department]. Upon loading of the goods onto the vessel / aircraft, the Company sends the relevant shipping documents (Bill of Lading, commercial invoice, packing list, etc.) to the customer via [email / ASN system].

- (f) Invoicing process

After shipment, the Company's finance department issues a Commercial Invoice based on the order information and shipping documentation, and simultaneously prepares the [export declaration form / proforma invoice] for customs clearance. The

[Commercial payment terms are negotiated directly with customers and are provided in the confidential version. Australian sales were made directly to an unrelated Australian customer and not through agents or distributors. Australian export invoices are issued in USD.]

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

The Company invoices its customers for goods exported to Australia in [USD].

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
YES, Refer to the payment collection detail schedule) B-1.2 Australian sales source-B-1.2[a][1] Remittance Details/B-1.2[a][2] Remittance Details
- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
(Our company does not lock in forward exchange rate)
- (c) How is the exchange rate determined in your accounting system and how often is it updated?
(based on exchange-rate records from Chinese government official websites updated monthly
B-1.2 Australian sales source-B-1.2[C] 2025.7-12ange rate

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. During the period of investigation, the Company had no customers of the goods exported to Australia that are related to the Company within the meaning of "related parties" set forth in the questionnaire. All sales to Australia were made to independent, unrelated customers at arm's length.

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

No. The Company does not strictly adhere to formal price lists or price extras lists for its export sales. Product prices are determined on a transaction-by-transaction (order-by-order) basis through direct negotiation with each customer.

For each order, the Company prepares a customized quotation based on the following factors:

Raw material costs

Processing costs

Overheads and reasonable profit margin

Order quantity and product specifications

Delivery terms and shipping costs

Current market conditions

While the Company may issue internal reference prices on a quarterly basis, such reference prices are for internal guidance only and do not constitute binding price lists. The actual transaction prices are reflected in the sales confirmations and commercial invoices. Please refer to the commercial invoices and sales confirmations submitted elsewhere in this questionnaire, which genuinely reflect the actual transaction prices determined on an order-by-order basis.

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. The Company's export sales do not involve different distribution channels. During the period of investigation, all of the Company's export sales were made through a direct sales model, without the involvement of agents, distributors, dealers or any other intermediaries. Therefore, there are no price variations attributable to different distribution channels.

All customers obtain the Company's products through the same direct sales channel. Any price differences are based solely on commercial factors such as order quantity, product specifications, delivery terms and market conditions, and are not attributable to different distribution channels or trade levels.

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. During the period of investigation, the Company did not provide any on-invoice discounts or off-invoice rebates to any customer or associate of any customer in connection with the sales of the goods under consideration exported to Australia. All sales were made at the final transaction prices as stated on the commercial invoices, and there were no discounts, rebates or any other price adjustment arrangements.

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. During the period of investigation, the Company did not issue any credit notes or debit notes to any customer or associate of any customer in connection with the sales of the goods under consideration exported to Australia. All sales were made at the amounts stated on the commercial invoices, and there were no price adjustments through credit notes or debit notes.

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:

- (a) Are you claiming a date other than the invoice date as the date of sale?

No. The Company does not claim a date other than the invoice date as the date of sale.

The Company agrees that the invoice date best reflects the material terms 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.

Not applicable.

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.

The Company has completed the electronic template provided by the Commission, listing on a transaction-by-transaction basis all invoiced export sales of the goods under consideration to Australia during the period of investigation. All formulas used in the worksheet have been

retained. Where additional cost columns were required based on the delivery terms, such columns have been added accordingly.

2. For any sales exported to Australia through an intermediary, add the following to the "B-2 Australian sales spreadsheet" for those transactions:

- Name of the end customer in Australia
- Price at which the goods are sold to that customer
- The delivery terms of the sale to that customer

During the period of investigation, all of the Company's export sales to Australia were made through a direct sales model, without the involvement of any intermediaries, agents or distributors. Therefore, the additional columns (a)(b)(c) are not applicable to the Company's sales.

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".

The Company has completed the B-2.2 worksheet, specifying the source of data for each column of the B-2 worksheet. The underlying source documents referenced include commercial invoices, sales confirmations/order acknowledgements, ERP system records and financial system exchange rate data.

The two electronic worksheets (B-2 and B-2.2) are submitted as attachments to this questionnaire for the Commission's reference.

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
-

[Confidential banking/remittance evidence omitted - proof of payment, remittance advice and accounts-receivable support for one of the two largest Australian export transactions is provided in the confidential version.]

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[Confidential banking/remittance evidence omitted - proof of payment, remittance advice and accounts-receivable support for the second of the two largest Australian export transactions is provided in the confidential version.]

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count

75

f China Limited
-branch

AND

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Purpose

Important Notice: This statement can be printed repeatedly. Please verify carefully to avoid duplicate bookkeeping.

- Documents showing bank charges **No handling fees**
- 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)

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 "B-2 Australian sales" listing to the source documents in B-3.1.

Already marked B-3 Sample export documents

B-4 Reconciliation of sales to financial accounts

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.

(Provide the Sales Subsidiary Ledger)

- You must provide this list in electronic format using the template provided **(EXCEL)**
- Please use the currency that your accounts are kept in **(The currency used in our company's accounts is Renminbi (RMB))**
- If you have used formulas to complete this worksheet, these formulas must be retained. **(None of the spreadsheets in the ERP system contain formulas.)**

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:

(We are unable to distinguish sales by region.)

- 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 **None of the spreadsheets in the ERP system contain formulas**
- There must not be any balancing amounts. All amounts must be supported by source documents. **All amounts are as shown in the audit report**

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:

[This data has been verified.](#)

- the name of the source document, including the relevant page number, in column D of the worksheet and [Page 11 of the audit report](#)
- highlight or annotate the amount shown in the source document and [Current period amounts — operating revenue](#)

[Confidential general-ledger and sub-account codes omitted - the B-4 reconciliation identifies the relevant accounting codes in the confidential version.]

mn 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.

The goods shipped to Australia are different kinds of steel round tube with a outer diameter of 127.They are made by different Grade,Thickness,Coating and length with holes(numbers and hole distance).One end side of tube is swaged for connecting.

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.

See attachment C-1-2

C-2 Models sold in the domestic market

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.
During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, this question is not applicable.
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.
During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, no MCC list is available to provide.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
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.

We use the code follow our customer' PN number.

- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

See attachment C-3-1-b

- (c) Provide a table of showing the product or SKU codes for each MCC.

See attachment C-3-1-c

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.
Not applicable.

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.

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

During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Accordingly, the Company has no domestic sales process to describe, and questions (a) through (g) are not applicable.
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.

Not applicable. During the period of investigation, the Company had no domestic sales and therefore had no domestic customers, whether related or unrelated.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Not applicable. During the period of investigation, the Company had no domestic sales and therefore no domestic price lists or price extras lists are available.
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.

Not applicable. During the period of investigation, the Company had no domestic sales and therefore there were no price variations attributable to different distribution channels or trade levels.
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.

Not applicable. During the period of investigation, the Company had no domestic sales and therefore did not provide any discounts or rebates to any customer.
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.

Not applicable. During the period of investigation, the Company had no domestic sales and therefore did not issue any credit notes or debit notes.
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?

Not applicable. During the period of investigation, the Company had no domestic sales and therefore no domestic sale date issues arise.
 - (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.

Not applicable. As the Company had no domestic sales, this question does not apply.

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.

During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, the Company is not required to complete the "D-2 Domestic sales" worksheet. This worksheet is not applicable to the Company.
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".

As the Company had no domestic sales, the D-2 worksheet is not applicable, and this worksheet is also not required.

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, there are no domestic sales documents to select or submit.

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 and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.
- Not applicable. The Company has completed the reconciliation of sales to financial accounts for export sales in Section B-4. As the Company had no domestic sales, Section D-4 is not applicable, and the domestic sales-related portions of the "B-4 Upwards sales" worksheet are not required. All of the Company's goods under consideration are exported, and there are no domestic sales; therefore, there is no sales data to report in Sections D-2 and F-2.

SECTION E

DUE ALLOWANCE

E-1 Credit expense

- For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:

[Confidential customer credit-term information omitted - Youli applies a standard credit period to the relevant non-regional export customers.]

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

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

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

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

- 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?

[Confidential borrowing interest-rate information omitted - the company reports short-term borrowing/overdraft facilities in local currency.]

- denominated in your local currency? If yes, what is the interest rate, or average of interest rates? (Our company does not have any fixed deposits or bonds)

- If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):

Yes, receipts are denominated in US dollars.

(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?

Our company does not have any short-term foreign currency borrowings or overdrafts

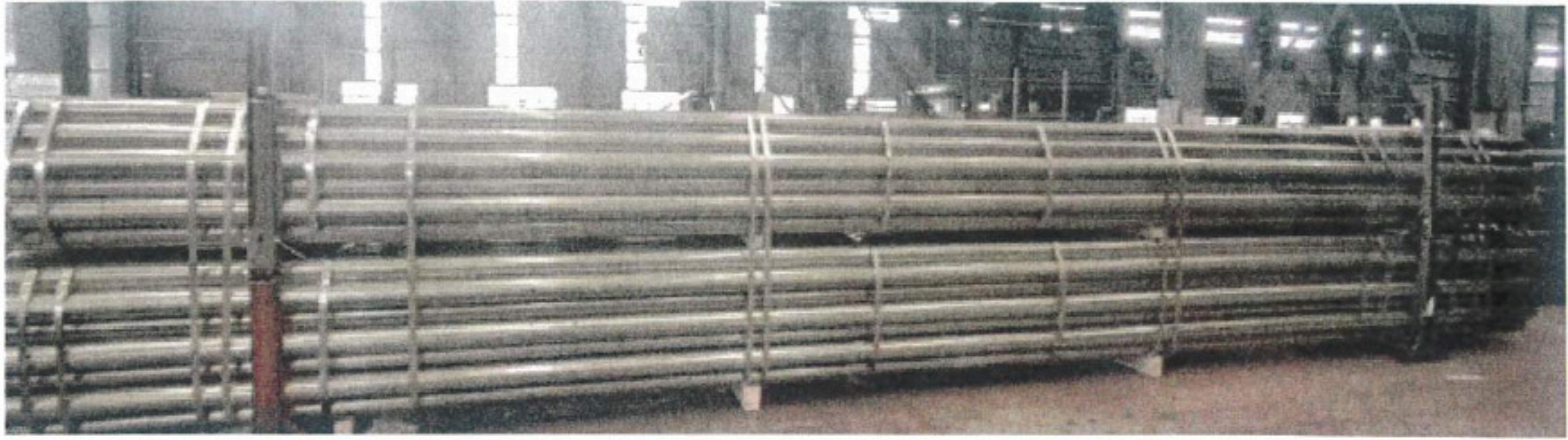
(b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Our company does not have any fixed deposits or bonds.

E-2 Packaging

- What is the packaging used for your domestic sales of like goods?
Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, there is no domestic packaging to describe.
- What is the packaging used for your export sales of the goods to Australia?

The common packaging we used by steel U-frame. The packing method is showed blow. Two bundles of Tubes stacked in a suit of U-frame.



Two U-frames of products load into container as blow picture. After loading, fixing and unmoving measures will take to secure the goods.



3. If there are distinct differences in packaging between your domestic and export sales:
 - (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
 Not applicable. As the Company had no domestic sales, this question is not applicable and no packaging cost difference calculations are required.

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?
 Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, there were no domestic delivery arrangements and no transportation costs to report in the D-2 domestic sales listing.
2. What are the delivery terms of the export sales of the goods to Australia?
 The delivery terms for each export transaction have been verified against the actual sales contracts and purchase orders with Australian customers. The shipping terms used for the goods under consideration (Tube) are specified on a transaction-by-transaction basis in the B-2 Australian sales listing, consistent with the terms stated in the underlying contracts.
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?

[Confidential inland-freight allocation methodology omitted - inland freight is supported by freight invoices and allocated to the goods using shipment-specific quantities/weights and exchange rates. The detailed formula and supporting calculations are provided in the confidential version.]

for the Corresponding Quantity of TFO of this Part No.

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?

[Confidential port-handling and other export-cost allocation methodology omitted - the expenses are supported by invoices and allocated to the goods using shipment-specific quantities/weights and exchange rates. The detailed formulas and supporting calculations are provided in the confidential version.]

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 terms other than FCA and FOB are applied in the existing orders, and no ocean freight has been incurred.

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 terms other than FCA and FOB are applied in the existing orders, and no no marine insurance has been incurred.

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 terms other than FCA and FOB are applied to the existing orders, and no customs duties have been incurred.

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.

We do not provide sales commissions for either domestic sales of like goods and/or export sales of the goods.

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

The products are not sold domestically.

- 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?
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
The products are not sold domestically.
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
No other selling expenses have been incurred

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Accordingly, there is no normal value based on domestic sales to be established, and no other adjustments are claimed for the comparison between export price and normal value.

The Company has no other adjustment claims to submit.

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. The Company's export sales processes to third countries are substantially the same as those described in B-1.1 for exports to Australia. There are no material differences. Specifically:

Marketing and advertising activities: conducted through [attending international industry exhibitions / direct client referrals / the Company's official website], targeting global markets other than the United States;

Price determination and negotiation process: based on raw material costs, processing costs, overheads and reasonable profit margin, with final prices determined through commercial negotiations;

Order placement, fulfilment and delivery process: orders are received via email or the Anaplan system, production and shipment are arranged by the production department, and delivery terms are typically FCA/FOB/EXW;

Invoicing and payment process: commercial invoices are issued after shipment, with payment terms typically T/T 120 days.

The above processes are substantively identical to those for export sales to Australia.

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. During the period of investigation, the Company had no third country customers that are related to the Company within the meaning of the definition of "related parties" set forth in the questionnaire. All third country sales were made to independent, unrelated customers at arm's length.
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?
Not applicable. The Company does not claim a date other than the invoice date as the date of sale. The Company agrees that the invoice date best reflects the material terms 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.
 Not applicable. As the Company's answer to question 3(a) is "No", i.e., the Company agrees to use the invoice date as the date of sale, this question is not applicable and does not require a response.

F-2 Third country sales listing

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.
The Company has completed the "F-2 Third country sales" worksheet using the electronic template provided by the Commission. This worksheet summarises, by country, customer and MCC, all invoiced export sales of like goods to third countries (i.e., countries other than Australia) during the period of investigation.

All sales made in different currencies and on different shipping terms have been converted to Ex-works value in the Company's local currency (RMB) in the worksheet. All formulas used in the worksheet have been retained.

With respect to the date of sale, the Company does not claim a date other than the invoice date. Accordingly, the invoice date is used as the date of sale in this worksheet.

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".

The Company has completed the F-2.2 worksheet, specifying the source of data for each column of the F-2 worksheet.

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. During the period of investigation, the Company's export sales to third countries are substantively the same as its export sales to Australia, and there are no material differences that may affect price comparability. Specifically:

Products: The goods under consideration exported to third countries and Australia are the same Tube products, with consistent specifications and quality standards;

Sales channels: Both are direct sales models to end customers, without the involvement of agents, distributors or intermediaries;

Pricing methodology: Both are determined on a transaction-by-transaction basis based on raw material costs, processing costs, overheads and reasonable profit margins, with final prices finalized through commercial negotiations:

[Confidential payment-term detail omitted - Australian and third-country export sales are made on substantially comparable commercial payment terms.]

e;

Delivery terms: Both are conducted under FCA/FOB/EXW Incoterms;

Customer relationships: There are no related party relationships with customers in either third countries or Australia.

[Confidential customer identity omitted - during the period, the company sold to the same unrelated customer for Australian and certain third-country exports. Sales used the same direct sales channel and pricing methodology; price differences reflected normal commercial factors such as delivery terms, transport costs and destination-market conditions.]

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In summary, the Company's export sales to third countries and Australia are substantially consistent in terms of sales processes, pricing mechanisms and commercial terms, and there are no systematic differences attributable to customers or destination countries.

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.

See attachment G-1-1

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.

Our suppliers are not related to our company.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Actual Cost Method

If your company uses standard costs:

N/A. Actual cost selected

- (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.
2. Briefly explain your cost accounting practices (e.g. job costing, process costing).
First-stage cost: Raw and auxiliary material costs of products are derived from material requisitions against product work orders upon cost settlement. Second-stage cost: Labor costs and manufacturing overheads of products are calculated based on working hours for cost allocation. After system-executed cost settlement, the total material, labor and overhead costs of the products are obtained.
 3. 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.
Two cost centers, with identical allocation principles for both cost centers.
 4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
Recorded at the item number level, and each item number corresponds to unique specification attributes.
 5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
Our company does not have a management accounting function
 6. 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 in its accounting records.
 Our company does not conduct any R&D activities for products related to the Australian project.
 7. 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)?
Weighted-average Method
 8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
Damaged and non-conforming inventories shall be scrapped..
 9. What are the valuation methods for scrap, by products, or joint products?
Scrap materials and by-products are valued at scrap prices upon completion of cost settlement.
 10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Our parent company or affiliated companies do not charge us any management fees

G-3 Cost to make on domestic market

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, the "G-3 Domestic CTM" worksheet is not required.

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".

Not applicable. As the Company had no domestic sales, the G-3 worksheet is not applicable and this worksheet is also not required.

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). Submitted
G-4.1 2025 Selling, General & Administrative expenses
- 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.
Cannot be distinguished
- 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
 Cannot be distinguished
- 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.
 Cannot be distinguished
- You must provide this list in electronic format using the template provided.
Cannot be distinguished
- If you have used formulas to complete this worksheet, these formulas must be retained.
Cannot be distinguished

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.
Cannot be distinguished

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.
Cannot be distinguished
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.
Can be provided G-4.4 Selling, General & Administrative expenses

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.
Statistics on Australia's quarterly manufacturing costs for production within the review period have been completed, covering production costs for each product. All manufactured goods are shown at tax-exclusive costs, and the data is provided in spreadsheet format.
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".
System-wide Cost Summary Schedule G-5.2 Australian CTM source

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:
Available. The ERP month-end closing allocation method consists of three components: raw material cost collection, labor cost collection, and manufacturing overhead allocation.
G-6.1 Allocation method
 - (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.
December Cost Summary Schedule G-6.2 Domestic CTM

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

[Confidential raw-material specifications, grades and consumption quantities omitted - the confidential version identifies the major galvanised steel raw materials and the quantity/dosage used for the selected models.]

For detailed information, please refer to the WORD-G-7.4 Material List; the attached documents include the procurement contract and invoice.

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.

There are no controlled subsidiaries of our company.

- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
Manufacturing costs presented by quarter.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
Costs are based on actual production costs.
- 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.
(Tax-exclusive cost)
- You must provide this list in electronic format using the template provided.
Completed
- If you have used formulas to complete this worksheet, these formulas must be retained.
All spreadsheets exported from our ERP system do not contain formulas

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.

Weighted-average Price G-7.3 Cost Calculation

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.
Form completed
5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
Refer to Appendix G-7-5
6. For each raw material:
- (a) Select the two largest invoices by value and provide the commercial invoice and proof of

[Confidential raw-material purchase invoices and proof of payment omitted - clear copies for the two largest raw-material purchases by value are provided in the confidential version.]

- (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.

See Annex G-7-6-b

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.

None of the suppliers on the list are 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.

[Confidential financial amount omitted - the confidential version reconciles reported cost information to the company's audited operating-cost records.]

The form has been submitted as per the provided template.

- Please use the currency that your accounts are kept in.
The currency used for the accounts is Renminbi (RMB).
 - If you have used formulas to complete this worksheet, these formulas must be retained.
Formulas are retained in the financial statements
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.
Fill in data as required by the table.
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
Fill in data as required by the table
 - highlight or annotate the amount shown in the source document and
Fill in data as required by the table
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.
The supporting schedule has been provided for review.
G-8.3 Current period amount of operating revenue

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.

Use ERP (Dingjie T100) to plan and generate work orders – issue materials according to the work order – production – material warehousing – completion of the work order

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.

ERP system

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 domestic sales available
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".
The actual production quantity exceeds the sales quantity, indicating abnormal waste during the manufacturing process
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?
The client provides quarterly forecast quantities, enabling advance material preparation; upon receiving actual orders, the materials department develops a weekly production plan based on the order delivery schedules to coordinate production processing
5. What lead times are typically needed to adjust volumes of production for the goods?
Our company specializes in the manufacturing of pipes for custom machinery and custom molds; drilling, adjustment, and changeover processes take 4 hours.

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 required to submit the tax registration form in accordance with Chinese laws on a regular basis and pay the taxes. Apart from this, there are no other interactions with Chinese government departments.

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).
Our company is neither a state-owned enterprise nor a state-invested enterprise (SIE).
2. List the Board of Directors and Board of Shareholders of your business and all other

[Confidential personal information omitted - the board/director details are provided in the confidential version.]

[Confidential ownership and related-entity diagram omitted - the confidential version identifies shareholders, ownership percentages and related entities. The company states that it is neither a state-owned nor state-invested enterprise.]

YOMI INVESTMENT PTE. LTD.

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

[Confidential names of common directors/officers omitted.]

4. [Confidential names of common directors/officers omitted.] 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.

None of the members of our business' (and/or all other entities our business is related to) Board of Directors or Board of Shareholders are representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC).

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.

Neither our business' (nor any other entities our business is related to) Board of Directors or Board of Shareholders has a representative from the Chinese Communist Party (CCP).

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.

None of the members of our business' (and/or all other entities our business is related to) Board of Directors or Board of Shareholders 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

[Confidential shareholding quantities and percentages omitted - the company is listed on the Beijing Stock Exchange and the confidential version provides its shareholder breakdown, including the categories requested by the Commission.]

Other: 02.09% (Other Chinese corporates and natural persons)

8. Provide the details of any significant changes in the ownership structure of your business during the period.

The company will be listed on the Beijing Stock Exchange on August 8, 2025, and will issue 12,883,450 shares.

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

There are no such people

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. There are no legal or practical requirements to have government representation at any level of our business.

There are no requirements, either in law or in practice, to have government representation at any level of our business.

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 relevant regulations of the China Securities Regulatory Commission and the Beijing Stock Exchange
Beijing Stock Exchange

12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

[Monthly trading volume and price data omitted from this public record version. The detailed table is provided in the confidential version.]

13. Who has the ability to reward, fire or discipline your business' senior managers?
Board of Directors
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.
None of our company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce.
15. Provide the names and positions of your company's pricing committee.
Our company does not have a pricing committee.

H-3 Licensing

1. Provide a copy of your business license(s).

[Business licence image omitted from public record to avoid disclosure of registration identifiers, QR code and personal/precise address information. The licence confirms Jiangsu Youli's legal registration and business scope in China.]

[English-language business licence copy omitted from public record to avoid disclosure of registration identifiers and personal/precise address information. The confidential version contains the complete licence.]

Website of the National Enterprise Credit Information
Publicity System: <http://www.gsxt.gov.cn>

Any market entity shall submit and disclose its annual report
via the National Enterprise Credit Information Publicity
System from January 1 to June 30 each year.

Made under the supervision of the State
Administration for Market Regulation

2. Identify the Government of China departments or offices responsible for issuing the license(s).
[Suzhou Data Bureau](#)
3. Describe the procedures involved in applying for the license(s).
[The company's shareholders signed an agreement, applying to the government for the establishment of the company.](#)
4. Describe any requirements or conditions that must be met in order to obtain the license(s).
[It is necessary to have clear shareholders, clear registered capital, clear business premises, and confirm the business scope.](#)
5. Describe and explain any restrictions imposed on your business by the business license(s).
[No restrictions](#)
6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
[If the business operations require approval under Chinese laws, exceeding the business scope will result in penalties. Businesses that do not require approval from Chinese laws will not face penalties if they exceed their business scope.](#)
7. Describe and explain any rights or benefits conferred to your business under the license(s).
[No rights or benefits](#)
8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).
[The company does not have the situation where its business license has been revoked.](#)

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
[The Company's product mix is primarily determined by customer orders. The Sales Department collects customer requirements and market feedback, the Technical Department evaluates technical feasibility and R&D capabilities, and the Production Planning Department formulates production plans based on specific customer order requirements. Final approval is granted by the \[General Manager\] prior to execution.](#)
 - b. how the goods are produced

[Product processing via a process that integrates technology with equipment settings](#)

- c. how levels of inputs such as raw materials, labour and energy are set and secured according to the customer's order
- d. how the use of your outputs, such as product mix, is determined and

Distribution based on the share ratio specified in the customer's order

- e. how your business' profit is distributed.
After the resolution of the shareholders' meeting, the enterprise profits will be distributed among all shareholders according to their shareholdings.
2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
There is no input from the Government of China into our decision-making process respecting our manufacture, marketing and sale of the goods.
 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 departments/offices are involved, either directly or indirectly, in our manufacture, sale or purchase 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.
Tax Return
Tax Authority
 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 above documents are government files and we do not have access to them.
 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).
Our business does not develop any five-year plans or similar planning documents.
 7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
Attachment H4-7
 8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
Not applicable. During the period of investigation, the Company did not hold any specific pricing meetings for the export sales of the goods under consideration. The Company's selling prices are determined on a transaction-by-transaction basis, calculated based on raw material costs, processing costs, overheads and reasonable profit margins, and finalized through direct commercial negotiations with customers. Pricing decisions are made by the head of the Sales Department during the negotiation process and documented in internal quotation approval forms, rather than through formal meetings. Accordingly, the Company does not have any relevant pricing meeting notes to provide.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
Our business is not debt-funded.
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
Not applicable.
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
Our business has not benefited from any concessional interest rates for our loans/debts in the last 5 years.
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.

The company will be listed on the Beijing Stock Exchange on August 8, 2025, and will issue 12,883,450 shares. The funds raised will be used for expansion and technological upgrading.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

Our business does not have specific policies governing how cash reserves are to be invested.

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).

Our business has not invested in any government or non-government debt securities (such as bonds, quasi-government bonds).

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:

- copy of the documentation and a translation in English
- 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 opinions, directives, decrees, promulgations, measures etc. issued by the Government of China concerning the industry of the goods were put in place or operating during the period.

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
- market entry criteria for the industry
- environmental enforcement for the industry
- management of land utilization
- the China Banking Regulatory Commission for the industry
- investigation and inspection of expansion facilities
- the section in the National Development and Reform Commission that is responsible for the industry and
- import licensing for raw materials relating to the goods under consideration.

No Government of China departments, bureaus or agencies are responsible for the administration of Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where our company is located.

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?

Our company does not play any role in the development of government's industrial plans and/or policies at all levels of government.

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

Our company does not provide information relating to assessments of the implementation of any plan, policy or measure.

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.

- Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
- Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
- Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Neither our company nor our industry has been designated as "pillar," "encouraged," "honourable," or any other similar designation by the Government of China.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

There were no export taxes applicable to exports of the goods during the period.

2. The applicable VAT rebate rate for exported goods during the period was 13%. [Confidential aggregate refund amount omitted.]

goods

is 13%. 117.2 Applicable VAT Refund Amount

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 detailed chronological history of the value-added tax rebate rates
 - products affected
 - the effective dates of the rate changes
 - fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

There have been no changes to the value-added tax rebate applicable to exports of the goods in the last 5 years.

4. Are you aware of any tax changes being planned that would impact the industry?

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.

During the period of investigation, the persons authorized to approve the sales terms, prices and other contract provisions for the export sales of the goods under consideration to Australia are as follows:

[Confidential names of authorised personnel omitted - export sales terms and contract provisions are approved by senior sales/general management, with sales prices and material contractual terms subject to the company's internal approval authorities.]

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The above authorized persons have the authority to negotiate and execute binding agreements on behalf of the Company for the export sales of the goods under consideration during the period of investigation.

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.

The selling prices of the goods under consideration are determined purely on commercial market-driven basis. There is no involvement by the Government of China in our pricing decisions. The goods are not subject to direct or indirect pricing or government guidance pricing by the Government of China.

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.

Our business does not coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments.

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.

Our business does not provide information or data to the Government of China, other government officials or commercial/industry organisations (including those outside of China) for industry reporting purposes.

5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.

Our business does not provide price data to any person at the provincial, regional or special economic zone level of government.

6. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Our business has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

Our business has not encountered any other restrictions, limitations, or other considerations imposed on our business.

8. Which organisation/business entity do you consider as the price leader of the goods?

There is no recognised price leader for the goods from our perspective.

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.

Our business does not have a pricing committee in respect of 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.

11. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

The authorised person for approving sales terms, prices and other contract provisions for the sale of the goods is our company's commercial management.

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 production facilities for the goods are not located across multiple regions and/or provinces. Where relevant laws and regulations concerning pricing apply in different jurisdictions, such laws and regulations are the same with respect to pricing of the goods.

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.

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.

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.

Monthly output value and total sales volume, including export sales amounts, are submitted to the National Bureau of Statistics of China for compiling China's GDP and export values.

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.

H-10.2 Example of Application Documents

[Confidential statistical submission omitted - the company provided a recent submission to the National Bureau of Statistics containing monthly industrial output and sales information. The complete document is provided in the confidential version.]

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
[No such organisations approve or assess our submission.](#)
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
[No such organisations provide feedback on our submission.](#)

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?
[None of our production is subject to any national/regional industrial policy or guidance.](#)
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 other restrictions have been placed upon, or may be imposed on our business by the Government of China for the sale of the goods and/or like goods.

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, the Company does not have any domestic customer list to provide.

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.

Yes, can provide.

6. Does your business require an export licence? If yes, provide details.

Our business does not require an export licence.

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.

The goods sold by our business were not subject to any export restrictions and/or limits during the previous 5-year period.

8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

There have been no changes to our production capacity over the last 5 years.

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?

Our business does not benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.).

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.

No need for government approval

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.

The government does not have the right to request modifications in the terms of adding capacity and/or joint ventures for our business.

3. [Confidential supplier identity omitted - the company identified a related/affiliated supplier that is a State Invested Enterprise and stated that raw materials purchased from that supplier were not used in production of the goods covered by this questionnaire.]

Not applicable. The Company does not import raw materials; all relevant raw materials are procured domestically within China.

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

No, The raw materials from the same steel mill vary little; we simply procure the ones with the lowest price.

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.

Price comparison and negotiation

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.

Our business has not been subject to any direct or indirect price guidance or controls by the Government of China in respect of raw material inputs during the relevant period.

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.

None of the raw materials for the goods and/or like goods are imported by our business or any related businesses

- 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.

Neither our business nor any associated business sells any of the raw materials used to manufacture the goods and/or like goods, nor sells any 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"

[2025 Sales Summary Schedule](#)

- 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.

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)

[Confidential raw-material supplier/manufacturer identities omitted - the relevant raw-material manufacturer is identified as a Chinese state-owned enterprise, with supporting material certification provided in the confidential version.]

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.
[N/A](#)
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.

[Our company does not import 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.

[See supporting documentation I-3.1\[1\] 23 Annual Income Tax and I-3.1\[2\] 24 Annual Income Tax and I-3.1\[3\] 25 Annual Income Tax](#)

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.
[See supporting documentation I-3.2\[1\] A copy of 23 annual tax and I-3.2\[2\] A copy of 24 annual tax and I-3.2\[3\] A copy of 25 annual tax](#)
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.
[See supporting documentation I-3.3\[1\] Proof of 23 Annual tax payments and I-3.3\[2\] Proof of 24 Annual tax payments and I-3.3\[3\] Proof of 25 Annual tax payments](#)
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 general corporate income tax rate in China is 25%. For the survey year, Jiangsu Youli held the high-tech enterprise qualification and applied the preferential corporate income tax rate of 15%. see I-3.4 Standard Corporate Tax Rate](#)
5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4?
If yes:
 - a. What tax rate did your company pay?[Consistent with Form I-3: The general corporate income tax rate in China is 25%. For the survey year, Jiangsu Youli held the high-tech enterprise qualification and applied the preferential corporate income tax rate of 15%. I-3.4 Standard Corporate Tax Rate](#)

- 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?
Yes, they are related.
- d. What is the name of the program? Preferential Tax Policies for High and New Technology Enterprises

35	Preferential Tax Policies for High and New Technology Enterprises
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- e. What is the name of the authority granting your company the reduced tax rate? Wujiang Tax Bureau, Jiangsu, China
- f. What is the eligibility criteria to benefit from the reduced tax rate? Preferential tax treatment for High-Tech Enterprises
- g. Provide details of the application process No application is required; the tax reduction is automatically applied when filing tax returns
- h. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents. There is no application form.
- i. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents. There is no application form.

i. 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. There is no confirmation letter from the tax authorities.

[Confidential re-certification fee amount omitted - the High-Tech Enterprise re-certification is undertaken periodically and involves a fee.]

I-4 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. The worksheet has been completed. I-4 Grants

You must provide this table in electronic format using the template provided. The worksheet has been completed. I-4 Grants

- If you have used formulas to complete this worksheet, these formulas must be retained. The electronic template spreadsheet has been provided

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.

Copies of the books for the Company's non-operating income and/or other business income see I-4.1 Non-operating Income-Government grants for the 2023-2025 Fiscal Period

2. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years? Our company has received government subsidies

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. The grant project numbers, names, and other relevant information have been listed in the table I-4 Grants
- 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. There are additional projects not listed above; their names and other relevant details have also been provided and are set out in the table. I-4 Grants

3. For each of the grants listed in I-4.3:

- a. What is the name of the grant? The table has been filled in
- b. What is the name of the authority providing the grant? The table has been filled in I-4 Grants
- c. What is the eligibility criteria to receive the grant? To be determined by the Chinese government authorities I-4 Grants

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally? [No application is required.](#)
- e. Provide details of the application process. [No application form is available](#)
- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents. [No application form is available](#)
- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents. [No application form is available](#)
- 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. [Supporting documents have been provided. Please refer to the attachment for details. All supporting documents are contained within this file, and several supporting materials correspond to the same item. \(See supporting documents I-4-3-Financial grants\[g\]\[h\]\[i\]\)](#)
- i. Provide proof of payment of your company receiving the grant (e.g. bank statements). [See supporting documents All supporting documents are contained within this file, and several supporting materials correspond to the same item. I-4-3-Financial grants\[g\]\[h\]\[i\]](#)
- j. Provide a copy of the accounting journal entries relating to the grant. [See supporting documents All supporting documents are contained within this file, and several supporting materials correspond to the same item. I-4-3-Financial grants\[g\]\[h\]\[i\]](#)

[Confidential grant amount and service-fee information omitted - the confidential version identifies the amount of the relevant grant and any intermediary fee charged in relation to it.]

I-5 Preferential loans

[Confidential loan-balance and supporting-ledger information omitted - the company completed the preferential-loan schedule and provided supporting loan/borrowing ledger information in the confidential version.]

2. Provide copies of all your company's loan/borrowing ledgers, extracted directly from your accounting system, for the period. [The loan subsidiary ledger directly exported from our company's ERP system I-5.2 Copies of loan or borrowing ledgers](#)
3. For each loan listed in worksheet "I-5 Preferential Loans":
 - a. [Provide details of the application process. No application procedure is in place for loans](#)

[Confidential lender names, loan contracts and facility details omitted - supporting loan contracts and documents for the company's financing facilities are provided in the confidential version.]

- 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.

No bank statement is available

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).

JIANGSU\ANHUI

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.)

We are not aware of any programs operated by the Government of China, any of its agencies or any other authorised body that benefit manufacturers of the goods and have not been accounted for in this questionnaire.

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

Not applicable.

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.

5. Indicate whether your company benefited from any of the listed programs during the period.

Not applicable.

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.

7. Describe the application and approval procedures for obtaining a benefit under the program.

Not applicable.

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.

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Not applicable.

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

Not applicable.

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.

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.](#)
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.](#)
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.](#)
15. To your knowledge, does the program still operate or has it been terminated?
[Not applicable.](#)
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.](#)

SECTION J

DOMESTIC MARKET

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
Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, the Company is unable to provide an overall description and trend analysis of the domestic market based on its own business operations.
 - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product
Not applicable. As the Company had no domestic sales, there is no domestic customer base to describe.
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
Not applicable.
 - (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
Not applicable.
 - (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations
Not applicable.
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
Not applicable.
 - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market
Not applicable.
 - (h) Describe the ways that the goods are marketed and distributed in the domestic market and
Not applicable.
 - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.
Not applicable.

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

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.
Not applicable. As the Company had no domestic sales, the Company is unable to provide a domestic market structure diagram based on its own business operations.
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.
Not applicable. The Company had no domestic sales and does not possess detailed information on or market share data of the market participants in the domestic market.
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.

Not applicable. The Company had no domestic sales and does not possess information on importers in the domestic market

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. As a manufacturer, the Company complies with relevant national laws and regulations in its daily operations (including the Product Quality Law, Standardization Law, Tax Law, etc.). However, the Company is not in a position to provide a comprehensive description of the regulatory framework of the entire domestic market with respect to competition policy, taxation and product standards, nor does it possess complete information on relevant regulations. Accordingly, this question is not applicable.

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).

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. As a manufacturing enterprise in the market, the Company is not in a position to authoritatively describe the entry conditions for the entire domestic market. Accordingly, this question is not applicable.

In responding to question 6 ensure that relevant regulations are referenced.

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.

Not applicable. During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Therefore, the Company is unable to provide a general description of the range of goods in the domestic market based on its own business operations, nor does it possess information on products offered by other manufacturers in the domestic market.

2. Describe the end uses of the goods in the domestic market from all sources.
Not applicable. As the Company had no domestic sales, it does not possess information on the end uses of goods from all sources in the domestic market.
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.
Not applicable. The Company had no domestic sales and therefore has no basis to describe or rank the key product attributes that influence purchasing decisions in the domestic market.
4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
Not applicable. The Company had no domestic sales and does not possess information on market substitutes in the domestic market.
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.
Not applicable. The Company had no domestic sales and does not possess information on changes in consumer preferences in the domestic market over the past five years.

J-3 Relationship between price and cost in the domestic market

During the period of investigation, the Company did not sell any like goods in the Chinese domestic market. Accordingly, the following questions are all not applicable:

1. Describe the importance of the domestic market to your company's operations. In your response describe:

Not applicable. The Company had no domestic sales.

- (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.

No supporting calculations are applicable.

In responding to question 1 please provide evidence supporting calculations.

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.
Not applicable.
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.
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.
Not applicable.
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.
Not applicable.
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]*Not applicable.*
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?
Not applicable.
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.
Not applicable.

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.
Not applicable.
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.
Not applicable.
11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
- What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - How frequently are sales contracts renegotiated?
 - How frequently are price reviews conducted between contracts?
 - 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.
 - Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - 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.
- 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.
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.
Not applicable.
14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- a general description of how this is done
 - list the factors that influence pricing differentiation in different tiers or segments and
 - explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
- Not applicable.*
Provide copies of internal documents which support your claims in response to this question.
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.
Not applicable.

J-4 Marketing and sales support in the domestic market

During the period of investigation, the Company did not make any sales of the goods under consideration (Tube) in the Chinese domestic market. Although the Company sells other types of products in the Chinese domestic market, those products are not like goods to the goods under consideration (Tube). Therefore, for the purposes of this investigation, there were no domestic sales of the goods under consideration, and the following questions regarding marketing and sales support for the goods under consideration in the domestic market are all not applicable:

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.).
Not applicable.

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.
[Not applicable.](#)
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.
[Not applicable.](#)
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.
[Not applicable.](#)
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.
[Not applicable.](#)

SECTION K

AUSTRALIAN MARKET

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

During the period of investigation, the goods under consideration exported by the Company to Australia are Tube, a core structural component for PV solar tracker systems. The Company also exports other types of PV structural components (such as BHA and URA) to Australia, but those products are outside the scope of the goods under consideration in this investigation. The following description pertains solely to the goods under consideration (Tube).

As a manufacturer and exporter of Tube, the Company supplies to Australian customers (primarily PV tracker manufacturers/system integrators) through a direct sales model. The information available to the Company is primarily based on its direct transaction experience with these customers. Based on the Company's observations from its dealings with Australian customers, the Australian PV market has generally shown a growth trend over the past five years, with increasing demand for PV trackers and related structural components. Customers have continuously raised their requirements for Tube quality, specification accuracy and delivery timeliness.

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

The Company's direct customers in the Australian market for the goods under consideration (Tube) are PV tracker manufacturers/system integrators. The Company does not have knowledge of the specific end-user information of these customers.

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

All of the Company's export sales to Australia of the goods under consideration (Tube) are made to PV tracker manufacturers/system integrators, who are the Company's direct buyers. The Company does not have information on the distribution of end-users among its direct customers.

- (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

Based on the Company's transaction experience with Australian customers, the main factors influencing the demand for the goods under consideration (Tube) in the Australian market include: the construction progress and commencement schedule of Australian PV projects, seasonal fluctuations in customer order demand, and changes in tracker technology requirements for Tube specifications and quality.

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

The goods under consideration (Tube) exported by the Company to Australia are primarily used in PV tracker systems for large-scale ground-mounted solar power plants. The Company's direct customers integrate the Tube into their tracker systems based on their own project requirements.

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

The Company's goods under consideration (Tube) are ultimately used in PV tracker systems for large-scale ground-mounted solar power plants. The Company does not have information on the specific proportion between large-scale ground-mounted projects and commercial/industrial distributed projects.

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

The Company's goods under consideration (Tube) are manufactured in China and exported to Australia. Based on transaction experience with Australian customers, the Company's Tube products are competitive in terms of price, specification accuracy and

delivery capability. The supply of similar Tube products manufactured locally in Australia is limited, and customers primarily rely on imports.

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

All of the Company's sales to the Australian market for the goods under consideration (Tube) are conducted through a direct sales model, i.e., directly supplying to Australian tracker manufacturers/system integrators. The Company does not participate in its customers' subsequent distribution channels.

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

No other factors need to be supplemented.

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

The Company does not possess independent third-party market research reports on the Australian PV market. The above information is based on the Company's transaction experience with Australian customers for the goods under consideration (Tube), routine business communications and publicly available information from industry exhibitions. If required, the Company can provide order records relating to transactions of the goods under consideration (Tube) as supporting evidence.

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.

Not applicable. The Company operates on a make-to-order basis, supplying directly to Australian customers (primarily PV tracker manufacturers/system integrators), who then make their own decisions regarding subsequent sales and end-users. The Company does not have knowledge of the ultimate sales targets, end-user categories or detailed market structure after its Tube products are integrated by its customers. Therefore, the Company is unable to provide a diagram depicting the complete Australian market structure.

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.

Not applicable. The Company only has transactional relationships with its direct customers in the Australian market (PV tracker manufacturers/system integrators), which represent the Company's level in the supply chain. The Company does not have knowledge of its customers' downstream clients, nor does it possess information on the names, trade levels, degree of integration or market share data of other market participants at other trade levels in the Australian market. Therefore, the Company is unable to provide the above information.

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.

Not applicable. The Company operates on a make-to-order basis, supplying directly to Australian customers (primarily PV tracker manufacturers/system integrators), who are responsible for subsequent sales and end-user arrangements of the products. The Company does not have knowledge of the names, market shares, countries of import or trade levels of other importers in the Australian market. Therefore, the Company is unable to provide the above information.

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.

Not applicable. The Company's products are Tube for PV trackers, which are structural components rather than electrical equipment and do not directly involve consumer guarantee obligations under Australian competition and consumer law. The Company's export products meet the specifications agreed with customers in their orders, and customers are responsible for ensuring that their integrated systems comply with relevant Australian building and product standards. The Company does not possess complete information on the regulatory framework of the Australian market with respect to competition policy, taxation and product standards, nor does

it hold copies of relevant regulations. Therefore, the Company is unable to provide the above information.

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).

Not applicable. As a manufacturer and exporter of Tube, the Company does not engage in direct sales or distribution activities in the Australian market. The Company's supply to Australian customers is based on order contracts and does not involve market access permits or compliance obligations in Australia. The Company does not possess information on regulatory requirements regarding entry restrictions for new participants in the Australian market. Therefore, the Company is unable to provide the above information.

In responding to question 6 ensure that relevant regulations are referenced.

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.

Not applicable. The Company operates on a make-to-order basis, supplying directly to Australian customers (primarily PV tracker manufacturers/system integrators), who are responsible for the subsequent sales, branding and market segmentation of their products. The Company does not have knowledge of the specific product range, quality differences, price differences, brand distribution or product segmentation of the goods under consideration (Tube) in the Australian end-user market. Therefore, the Company is unable to provide the above information.

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

Not applicable. The Company supplies Tube to Australian customers, which are structural components for PV tracker systems. Customers integrate the Company's products into their tracker systems, but the Company does not know the final installation type of such integrated products (e.g., large-scale ground-mounted projects or commercial/industrial distributed projects), nor the specific end-use of end-users. Therefore, the Company is unable to provide the above information.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.

Not applicable. The Company operates on a make-to-order basis, with direct customers being PV tracker manufacturers/system integrators. The Company does not directly face end-purchasers in the Australian market and does not know the specific preferences or rankings of end-purchasers when selecting tracker systems that incorporate the Company's products. Therefore, the Company is unable to provide the above information.

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

Not applicable. The Company does not possess commercial information on whether there are substitute products for Tube in the Australian market.

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

Not applicable. The Company does not possess commercial information on complements related to Tube in the Australian 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.

Not applicable. The Company does not possess information on changes in consumer preferences for Tube in the Australian end-user market over the past five years.

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

(7.37%)

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

(can not distinguish)

In responding to question 1 please provide evidence supporting calculations.

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. The Company is not a price leader. The Company is an upstream Tube supplier operating on a make-to-order basis, supplying directly to customers. The customers are integrators, and the Company is a component supplier, acting as a price taker with no pricing power in the end-user market.

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.

The Company's pricing nature for the goods under consideration (Tube) in the Australian market is price taker, and its pricing strategy is cost-plus pricing.

Specifically, when preparing quotations, the Company calculates prices based on raw material costs + processing costs + overheads + reasonable profit margin, and finalizes the price through negotiation with customers, taking into account order requirements (specifications, quantity, delivery time, etc.) and market conditions. The pricing does not involve strategies such as market penetration, inventory clearance, price skimming or bundle pricing.

Relevant internal documents are provided in the G-section attachments.

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.

The Company quotes on a per-order basis, calculated as raw material costs + processing costs + overheads + reasonable profit margin. The quotation is reviewed by the Head of Sales, sent to the customer, and finalized through negotiation.

Relevant internal documents are provided in the G-section attachments.

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.

The Company reviews Australian selling prices on a per-quotation basis, with no fixed time interval. A price review is initiated each time a customer places a new order or makes an inquiry.

Review factors include: raw material cost changes, processing costs, order quantity and customer requirements.

Persons involved: Head of Sales Department (quotation approval), Procurement Department (raw material costs), Production Department (processing costs).

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]

1	Cost to make and sell the goods
2	Purchase price of raw materials
3	Desired profit
4	Volume of the order
5	Value of the order
6	Customer relationship management
7	Competitors' prices
8	Supplier relationship management
9	Volume of forward orders
10	Value of forward orders
11	Level of inventory
12	Brand attributes

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.

The Company's selling price is determined on the basis of costs to make and sell, plus a reasonable profit margin (cost-plus pricing). The Company refers to a target profit margin when preparing quotations, but the actual achieved margin may vary depending on order size, customer negotiation and other factors.

Relevant internal documents are provided in the G-section attachments.

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. The Company does not offer any commissions, discounts, rebates, allowances or credit notes in the Australian market. All sales are made at the final transaction prices as stated on the commercial invoices.

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. The Company does not offer bundled pricing in the Australian market. All products are quoted and sold separately, with no bundled sales arrangements.

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.

No. Order volume does not influence the selling price. The Company quotes on a uniform cost-plus basis and does not adjust prices based on order size.

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:

Yes. All of the Company's sales in the Australian market are based on sales contracts/orders.

- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

100% from contracted sales. No uncontracted sales.

- (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?

No. The Company does not offer exclusivity contracts.

- (c) How frequently are sales contracts renegotiated?

Each order is contracted separately. Renegotiation occurs with each new order, with no fixed cycle.

- (d) How frequently are price reviews conducted between contracts?

Prices are fixed once the contract is signed. No price reviews are conducted during the contract period.

- (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.

No. Prices are fixed upon contract signing. No within-contract price review opportunities are provided.

- (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

No. Contract prices are locked once confirmed and are not adjusted due to subsequent cost changes.

- (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.

See purchase order.

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.

The Company does not use fixed price lists. Prices are quoted on a per-order basis, determined by cost-plus pricing, taking into account product specifications, order quantity and customer requirements. Therefore, prices are not publicly transparent.

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.

This investigation covers only one product, Tube. There is no pricing differentiation among different products/models.

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.

No. The Company does not tier or segment Australian customers for pricing purposes. All customers are subject to the same cost-plus pricing method.

Provide copies of internal documents which support your claims in response to this question.

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.

During the period of investigation, the Company did not sell the goods under consideration to any related entities in Australia. All Australian customers are independent third parties with no related party relationship with the Company.

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.).

The Company promotes its products through participation in international industry exhibitions, the Company's official website and direct client referrals. The value proposition primarily consists of competitive prices, stable product quality and on-time delivery.

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. The Company does not conduct brand segmentation. All products are sold under the Company's unified brand.

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.

The Company does not place advertisements in Australia. Promotion activities are primarily conducted through participation in industry exhibitions (such as All-Energy Australia) and client referrals.

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.

The Company does not have a local sales team in Australia. Overseas sales are handled by a sales team of 7 people based at the Company's headquarters in Suzhou, Jiangsu Province, China. Sales personnel are remunerated with fixed salary + performance bonus. Key performance indicators include: order value, new customer development and customer satisfaction.

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.

The Company provides sales staff with the following pricing parameters: raw material costs, processing costs, overheads, target profit margin and minimum quotation authority. Sales staff negotiate final prices with customers within these parameters. Any quotation exceeding the authorized limit requires approval from the Head of Sales.

EXPORTER'S DECLARATION

I hereby declare that...Jiangsu Youli 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:

Signature:

[Name and signature omitted from public record -
declaration signed by the company's CFO.]

Position in Company: ..CFO.....

Date: ..2026-08-25.....

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: *sales 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); *specification 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)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CIP	carriage paid to 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.