Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 710

Product: Certain Hollow Structural Sections

From: The People's Republic of China, the Republic of Korea, Malaysia and Taiwan

Inquiry period: 1 April 2025 – 31 March 2026 (the period)

Response due by: 9 September 2026, extended to 23 September 2026

Email enquiries to: investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting a continuation inquiry into certain Hollow Structural Sections (HSS; the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), Malaysia and Taiwan (collectively, subject exporting markets).

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether certain HSS from the subject exporting markets has been dumped. The commission will also use this information to determine whether certain HSS from China has 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, for Chinese exporters, 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 (for Chinese exporters) subsidy margin. The commission considers that the dumping margin and subsidy margins are 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.

Exporters from **China** are required to complete:

- all sections (i.e. Sections A-K)
- Exporter's declaration
- Non-confidential version of this response.

Exporters from **Korea**, **Malaysia** and **Taiwan** are required to complete:

- All sections except Section H and Section I (i.e. complete Sections A-G, and Sections J-K)
- Exporter's declaration
- Non-confidential version of this response.

Section	**Complete this section if you are an exporter from the following markets**	Please tick if you have responded to all questions
Section A Company information	China, Korea, Malaysia and Taiwan	☒
Section B Export sales to Australia	China, Korea, Malaysia and Taiwan	☒
Section C Exported goods & like goods	China, Korea, Malaysia and Taiwan	☒
Section D Domestic sales	China, Korea, Malaysia and Taiwan	☒
Section E Due allowance	China, Korea, Malaysia and Taiwan	☒
Section F Third country sales	China, Korea, Malaysia and Taiwan	☒
Section G Cost to make and sell	China, Korea, Malaysia and Taiwan	☒
Section H Particular market situation	China	☒
Section I Countervailing	China	☒
Section J Domestic Market	China, Korea, Malaysia and Taiwan	☒
Section K Australian Market	China, Korea, Malaysia and Taiwan	☒
Exporter's declaration	China, Korea, Malaysia and Taiwan	☒
Non-confidential version of this response	China, Korea, Malaysia and Taiwan	☒

Attachments	**Complete this attachment if you are an exporter from the following markets**	Please tick if you have provided spreadsheet
B-2 Australian sales	China, Korea, Malaysia and Taiwan	☒
B-2.2 Australian sales source	China, Korea, Malaysia and Taiwan	☒
B-4 Upwards sales	China, Korea, Malaysia and Taiwan	☒
D-2 Domestic sales	China, Korea, Malaysia and Taiwan	☒
D-2.2 Domestic sales source	China, Korea, Malaysia and Taiwan	☒
F-2 Third country sales	China, Korea, Malaysia and Taiwan	☒
F-2.2 Third country sale source	China, Korea, Malaysia and Taiwan	☒
G-3 Domestic CTM	China, Korea, Malaysia and Taiwan	☒
G-3.2 Domestic CTM source	China, Korea, Malaysia and Taiwan	☒
G-4.1 SG&A listing	China, Korea, Malaysia and Taiwan	☒
G-4.2 Domestic SG&A calculation	China, Korea, Malaysia and Taiwan	☒
G-4.3 Upwards SG&A	China, Korea, Malaysia and Taiwan	☒
G-5 Australian CTM	China, Korea, Malaysia and Taiwan	☒
G-5.2 Australian CTM source	China, Korea, Malaysia and Taiwan	☒
G-7.2 Raw material CTM	China, Korea, Malaysia and Taiwan	☒
G-7.4 Raw material purchases	China, Korea, Malaysia and Taiwan	☒
G-8 Upwards costs	China, Korea, Malaysia and Taiwan	☒
G-10 Capacity Utilisation	China, Korea, Malaysia and Taiwan	☒
I-1 Company Turnover	China	☒
I-3 Income Tax	China	☒
I-4 Grants	China	☒
I-5 Preferential Loans	China	☒

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to measures (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and, for goods exported from China, 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.
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.*

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).

The certain hollow structural sections the subject of the original application, investigation and REP 177 are[1]:

> *Certain electric resistance welded pipe and tube made of carbon steel, comprising circular and non-circular hollow sections. Normally referred to as either CHS (circular or oval hollow sections) or RHS*

[1] These certain hollow structural sections were also investigated in subsequent inquiries and detailed in REP 379, REP 590 and REP 685 and in the commission's Dumping and Commodity Register (DCR).

(rectangular or square hollow sections) collectively referred to as hollow structural sections (HSS), including CHS with other than plain ends, such as threaded, swaged and shouldered.

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).*

Goods excluded from the measures are:

- *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 not used in structural applications); and*
- *Air heater tubes to AS 2556*

There are also current exemption notices applying to the goods. Further details of the exempt goods and the relevant exemption notices are available on the DCR[2].

The goods are generally, but not exclusively, classified to the following tariff subheadings (Table 1, below) of Schedule 3 to the *Customs Tariff Act 1995*[3] as noted in the goods description, tariff classifications 7306.50.00 statistical code 45 and 7306.61.00 statistical code 90 (indicated by * in Table 1) only apply to the following exporters:

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

[2] A list of excluded goods is available on the commission's DCR.

[3] These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

PUBLIC RECORD

Tariff Subheading	Statistical Code	Description
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	
7306.30.00	Other, welded, or circular cross-section, of iron or non-alloy steel.	
	Exceeding 21 mm but not exceeding 60.3 mm external diameter:	
	31	Wall thickness not exceeding 2.5 mm
	32	Wall thickness exceeding 2.5 mm but not exceeding 3.6 mm
	33	Wall thickness exceeding 3.6 mm
	Exceeding 60.3 mm but not exceeding 114.3 mm external diameter:	
	34	Wall thickness not exceeding 3.2 mm
	35	Wall thickness exceeding 3.2 mm but not exceeding 4.5 mm
	36	Wall thickness exceeding 5.4 mm
	37	Exceeding 114.3 but not exceeding 165.1 mm external diameter
7306.50.00*	45*	Other, welded, or circular cross-section, of other alloy steel
7306.61.00*	Of square or rectangular cross-section of iron or non-alloy steel	
	Not exceeding 279.4 mm perimeter:	
	21	Wall thickness not exceeding 2 mm
	22	Wall thickness exceeding 2 mm
	25	Exceeding 279.4 mm
	90*	Other
7306.69.00	10	Of other non-circular cross-section
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	
7308.90.00	65	Other

Table 1: General tariff classification for the goods

PUBLIC RECORD

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 (eg mill finish, 'black')	N		
3	**Finish**	Oiled	O	Mandatory	Mandatory
		Painted	P		
		Coating other than oil or paint	R		
		No coating	N		
4	**Shape**	Circular	C	Mandatory	Mandatory
		Rectangular or square	R		
		Oval	O		
		Other	T		
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	Mandatory	Mandatory
		Threaded (at one or both ends)	T		
		Threaded and coupled	C		
7	**Holes**	Holes (including drilled, punched, pierced, cut or otherwise) at the end of the section, along its length or both.	H	Mandatory	Mandatory
		No holes	N	Mandatory	Mandatory

In constructing a MCC, use a "-" between each category. For example: P-G-N-C-350-T-N

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: Jia Yizhen
Position in the company: Export Manager
Telephone: [Sensitive: telephone number of Jia Yizhen]
E-mail address: Hbkangdi@126.com

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

Australian representative

Name:	**J.Bracic&Associates Pty Ltd** Mr. **John Bracic**
Address:	PO Box 3026, Manuka, ACT 2603
Telephone:	+61 499 056 729
E-mail address:	john@jbracic.com.au

Chinese representative

Name:	**Beijing Dacheng Law Offices, LLP (Chongqing)** Ms. **Yang Xiaolin**
Address:	27/F,28/F,29/F Tower A, Guohua Financial Center, NO. 9 Juxianyan Plaza Jiangbeizui, Liangjiang New Area, Chongqing, China
Telephone:	+86 23 63026655
E-mail address:	xiaolin.yang@dentons.cn

In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location where your company's financial records are held.

RESPONSE:

The financial records are held in the location of Hengshui Jinghua Steel Pipe Co., Ltd., i.e. No. 1, Xiangsu East Road, Northern Industrial Base, Taocheng District, Hengshui City, Hebei Province, China.

4. Please provide the location where your company's production records are held.

RESPONSE:

The production records are held in the location of Hengshui Jinghua Steel Pipe Co., Ltd. listed in the response to above question.

5. Please provide the location of your company's production plant manufacturing the goods subject to measures.

RESPONSE:

No. 1, Xiangsu East Road, Northern Industrial Base, Taocheng District, Hengshui City, Hebei Province, China.

A-2 Company information

1. What is the legal name of your business?

RESPONSE:

The company's legal name is 衡水京华制管有限公司, in English: **Hengshui Jinghua Steel Pipe Co., Ltd.** (hereinafter also referred to as "Jinghua" or "the Company").

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

RESPONSE:

No, Jinghua doesn't trade under a different name or brand.

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

RESPONSE:

No, Jinghua is not known by a different legal or trading name.

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

RESPONSE:

The Company doesn't have a board of directors, [Sensitive: director] is the director of the Company.

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
   (b) A list of all related companies and its functions

RESPONSE:

Yes, the Company is part of a group.

Please see **Exhibit A-2.5(a)** for the diagram showing the complete ownership structure.

Please see **Exhibit A-2.5(b)** for the list of all related companies and their functions.

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (c) The stock exchange where it is listed and
   (d) Any principal shareholders[4]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

RESPONSE:

The Company and the parent company are not publicly listed.

Please see **Exhibit A-2.5(a)** and **Exhibit A-2.5(b)** for the list of all principal shareholders and the shareholding percentages.

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.

RESPONSE:

[4] 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.

The Company is a steel pipe manufacturer and exporter, whose production is limited exclusively to steel pipes. In addition to serving the domestic market, it exports its products to the [Sensitive: export sales market]. Domestically, its customers are mainly traders and end-users; further details are provided in D-2.

The business scope includes Steel rolling processing; Metal surface treatment and heat treatment processing; Metal material manufacturing; Metal material sales; Metal products sales.

8. If your business does not perform all of the following functions in relation to the goods subject to measures, then please provide names and addresses of the companies which perform each function:
   (a) produce or manufacture
   (b) sell in the domestic market
   (c) export to Australia and
   (d) export to countries other than Australia.

RESPONSE:

Jinghua performs all the functions mentioned in the question.

9. Provide your company's internal organisation chart.

RESPONSE:

Please see **Exhibit A-2.9** for the Company's internal organisation chart.

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

RESPONSE:

Please see **Exhibit A-2.10** for the functions performed by each group within the organisation.

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

RESPONSE:

Please see **Exhibit A-2.11** for the brochures issued by the Company.

A-3 General accounting information

1. What is your financial accounting period?

RESPONSE:

Jinghua's financial accounting period is from January 1st to December 31st.

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

RESPONSE:

Yes, Jinghua's financial accounts are audited. The auditors are [Sensitive: the auditors.]

3. What currency are your accounts kept in?

RESPONSE:

Jinghua's accounts are kept in Chinese yuan (CNY/RMB).

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

RESPONSE:

The name of financial accounting system is ERP system developed by Rizhao Steel Holding Group, an affiliated company within the corporate group.

On August 4, 2014, after Jinghua Ri Steel Pipe Industry Co., Ltd. acquired Jinghua, based on the membership of the group and the need for standardization integration of internal accounting and reporting within the group, Jinghua was granted access to this system.

5. What is the name of your sales system?

RESPONSE:

The name of sales system is ERP system, the sales module, developed by Rizhao Steel Holding Group, an affiliated company within the corporate group.

On August 4, 2014, after Jinghua Ri Steel Pipe Industry Co., Ltd. acquired Jinghua, based on the membership of the group and the need for standardization integration of internal accounting and reporting within the group, Jinghua was granted access to this system.

6. What is the name of your production system?

RESPONSE:

The name of production system is ERP system, the production module, developed by Rizhao Steel Holding Group, an affiliated company within the corporate group.

On August 4, 2014, after Jinghua Ri Steel Pipe Industry Co., Ltd. acquired Jinghua, based on the membership of the group and the need for standardization integration of internal accounting and reporting within the group, Jinghua was granted access to this system.

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

RESPONSE:

This question is not applicable, because the financial accounting, sales and production systems are the same.

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

RESPONSE:

No, the accounting practices of Jinghua are consistent with the generally accepted accounting principles in China.

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

RESPONSE:

No, there haven’t been any changes over the last 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.

RESPONSE:

Please see **Exhibit A-4.1** for the Audit Reports for the last two financial years.

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.

RESPONSE:

This question is not applicable since the Company doesn't have the audit management letters.

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.

RESPONSE:

This question is not applicable since the financial statements were audited.

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
   (a) the most recent financial year and
   (b) the period.

RESPONSE:

No. Jinghua does not maintain different profit centres.

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.

RESPONSE:

Please see **Exhibit A-4.5** for the income statement directly from the Company's accounting information system covering the most recent period and the period.

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

RESPONSE:

Please see **Exhibit A-4.6** for the Company's trial balance covering the period and the most recent financial year.

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

RESPONSE:

Please see **Exhibit A-4.7** for the 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 representatives (e.g. agents) 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

Provide a separate explanation of the export sales process for sales that are part of a project and for sales that are commodity-based transactions.

RESPONSE:

The export sales process for the Australian market follows a consistent sequence of steps, as illustrated in the flowchart in **Exhibit B-1.1**.

(a) Price negotiation. Jinghua's Australian customers are all long-term customers. Communication is conducted primarily by email or WeChat correspondence, through which the Company ascertains each customer's specific product requirements. The selling price is determined by mutual agreement between the parties, taking into account the cost to manufacture the product and market conditions.
(b) Signing the contract. Once all commercial terms have been confirmed, the customer places an order and the contract is signed. In accordance with the agreed payment terms, the customer is required to make an advance payment.
(c) Delivery terms. [Sensitive: delivery terms of export sales to Australia] after the negotiation with customers and settled in the contract.
(d) Factory production. Production is scheduled by the factory in accordance with the contract. The lead time varies depending on factors such as the product specification, the production schedule, and the quantity ordered.
(e) Commercial invoice issuance and preparation for transportation. After production is completed, Jinghua issues the commercial invoice and prepares the goods for transportation.
(f) Payment. The balance of the purchase price is settled after the customer receives the shipping documents, including the bill of lading.

The Company has no project-based export sales and doesn’t have any representatives or agents in Australia.

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

RESPONSE:

The Company invoices [Sensitive: currency] to the customers for goods exported to Australia.

(a) Do your customers pay you into a foreign currency denominated account? If yes, provide details

RESPONSE:

Yes. The Company has a [Sensitive:currency] account to receive payments from Australian customers. The details are as follows:

Bank Account	Account Number
[Sensitive: Bank account]	[Sensitive: account number]
	[Sensitive: account number]
[Sensitive: Bank account]	[Sensitive: account number]

(b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details

RESPONSE:

No.

(c) How is the exchange rate determined in your accounting system and how often is it updated?

RESPONSE:

The exchange rate in Jinghua's accounting system is determined by the exchange rate published by the People's Bank of China. Jinghua adopts the middle price of the rate on the first working day of every month.

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.

RESPONSE:

No.

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

RESPONSE:

The Company did not use price lists for Australian market. The prices were all determined through individual negotiation with customers case by case.

5. If sales are based on projects that also include other components, please provide the scope of work (services and products) that your company uses to bid for contracts.

RESPONSE:

Not applicable, the Company didn't have sales based on projects.

6. 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.

RESPONSE:

The Company exported to Australia according to [Sensitive: distribution channel] distribution channel.

7. 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.

RESPONSE:

No. The Company did not provide any discount or rebate to customers in relation to exports to Australia.

8. 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.

RESPONSE:

No. The Company did not issue any credit or debit notes to customers in relation to exports to Australia.

9. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
    (a) Are you claiming a date other than the invoice date as the date of sale?
    (b) If you are claiming a date other than the invoice date as the date of sale, why does this date 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.

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.

RESPONSE:

The Company adopts the date of invoice as the sales date.

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.
    - This worksheet must also include exports of the goods that are covered by the goods description, including any goods subject to an exemption notice under subsections 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*[5].
    - 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.

RESPONSE:

Please see **Worksheet B-2 Australian sales**.

Regarding the alleged missing transaction with [Sensitive: the CI with the customer]. The invoice date was 31 March 2025, and both shipment and revenue recognition for this transaction occurred on that date, which falls outside the inquiry period. Accordingly, this transaction was not reported in the B-2 Australian sales worksheet.

Please refer to **Exhibit B-2.1** for the commercial invoice.

[5] Further details of any current exemption notices applying to the goods are available in the Hollow Structural Sections entry on the Anti-Dumping Commission’s Dumping Commodity Register.

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

RESPONSE:

Please see **Worksheet B-2 Australian sales** for the details.

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".

RESPONSE:

Please see **Worksheet B-2.2 Australian sales source**.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
    - Contracts
    - Purchase order and order confirmation
    - Commercial invoice and packing list
    - Proof of payment, remittance advice and accounts receivable ledger
    - Documents showing bank charges
    - Invoices for inland transport
    - Invoices for port handling and other export charges
    - Bill of lading
    - Invoices for ocean freight & marine insurance (if applicable)
    - Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

RESPONSE:

Please see **Exhibit B-3.1** for the invoice along with relevant documentation as requested.

2. If you sell the goods as part of a project, select two projects that have the largest HSS value and provide the following documentation:
    - Project costing documents and schedules
    - Contracts
    - Purchase order and order confirmation
    - Commercial invoice and packing list
    - Proof of payment, remittance advice and accounts receivable ledger
    - Documents showing bank charges
    - Invoices for inland transport
    - Invoices for port handling and other export charges
    - Bill of lading
    - Invoices for ocean freight & marine insurance (if applicable)
    - Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

RESPONSE:

Not applicable, the Company didn't sell the goods as part of a project.

3. 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.

RESPONSE:

All documents have been annotated as requested.

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.
   - 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.

RESPONSE:

Please see **Worksheet B-4 Upwards sales**.

2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods subject to measures and other sales (e.g. non-goods or services)
     - Domestic, Australian and third country sales of the goods subject to measures
   - 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.

RESPONSE:

Please see **Exhibit B-4.2** for all sales reconciliation source documents & worksheets as requested.

3. For all amounts in the "B-4 Upwards sales" worksheet that are 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.

RESPONSE:

Please see **Worksheet B-4 Upwards sales** and **Exhibit B-4.2** as requested.

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.

RESPONSE:

The products exported to Australia are all certain hollow structural sections.

To be more specific, galvanized steel pipe with prime level; galvanised; no coating finish; circular shape; 250 or 350 steel grades; plain ends and no holes.

Please see **Worksheet B-2** for the detailed information.

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.

RESPONSE:

During the period, there were only two MCCs exported to Australia: P-G-N-C-250-P-N and P-G-N-C-350-P-N.

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.

RESPONSE:

The products sold in the domestic market are all certain hollow structural sections.

To be more specific, prime steel pipe with galvanised or black; finish with paint, coating other than oil or paint or no coating; circular shape; 250 or 350 steel grades, plain ends, and no holes.

Please see **Worksheet D-2** for the detailed information.

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.

RESPONSE:

During the period, the MCCs sold in the domestic market are:

Domestic MCC
P-G-N-C-250-P-N
P-N-R-C-250-P-N

P-N-N-C-250-P-N
P-G-R-C-250-P-N
P-G-N-C-350-P-N
P-G-P-C-250-P-N

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.
   (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
   (c) Provide a table showing the product or SKU codes for each MCC.
   If no:
   (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

RESPONSE:

Yes, Jinghua adopts its internal product codes (product type) for sales and costs. Please see **Exhibit C-3.1 Internal Product Codes** for the details.

In order to complete this questionnaire, Jinghua also constructed MCC in sales and cost spreadsheets manually.

SECTION D
DOMESTIC SALES

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

Provide a separate explanation of the domestic sales process for sales that are part of a project and for sales that are commodity-based transactions.

RESPONSE:

The domestic sales process follows a consistent sequence of steps, as illustrated in the flowchart in **Exhibit D-1.1**.

(a) Inquiry and price negotiation. A domestic customer initiates the process by making an inquiry by email or WeChat, and the price is negotiated between the parties based on the customer's requirements.
(b) Signing the contract. Once the commercial terms are agreed, the parties sign a sales contract.
(c) Factory production. The factory carries out production based on the signed contract.
(d) Payment. The customer is required to make full payment before delivery of the goods.
(e) Transportation and accounting entry. After delivery, the goods are transported to the customer and the transaction is entered into the Company's accounting system.
(f) VAT invoicing. Jinghua issues a VAT invoice to the customer as requested.

Process for granting and processing credit notes for domestic customers:
The process for granting and processing credit notes for domestic customers is strictly controlled.
1. Reasons for issuing credit notes: Credit notes are issued for specific commercial reasons, including: [Sensitive: reasons for issuing credit notes]
2. Approval Process: A credit note must be initiated by the sales staff stating the specific reason, reviewed by the finance department to verify the original invoice and amount, and finally approved by management.
3. Processing and Tracking: Once approved, the credit note (red-letter invoice) is issued and directly linked to the original sales invoice. In the D-2 worksheet, these amounts have been strictly matched and allocated back to their corresponding original invoices to reflect the true net selling price.

The Company has no project-based domestic sales and doesn't have any related agents.

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.

RESPONSE:

Yes, the Company has related domestic customers, [Sensitive: related domestic customers]. The selling price to related customers is set the same as unrelated customers.

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

RESPONSE:

Please refer to **Exhibit D-1.3** Domestic price list.

4. If sales are based on projects that also include other components, please provide the scope of work (services and products) that your company uses to bid for contracts.

RESPONSE:

Not applicable, the sales are not based on projects.

5. 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.

RESPONSE:

No, the domestic selling prices are all determined through individual negotiation with customers case by case, no matter for the distributors or the end-users.

6. 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.

RESPONSE:

Yes, the Company provided some on-invoice discounts to the customer, and we have reported these discounts in the worksheet D-2.

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 like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

RESPONSE:

No. The Company did not issue any credit or debit notes to domestic customers.

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?
    (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.

RESPONSE:

The Company adopts the date of invoice as the sales date.

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-1.9 and/or D-1.8 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.

RESPONSE:

Please see **Worksheet D-2 Domestic sales.**

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".

RESPONSE:

Please see **Worksheet D-2.2 Domestic sales source.**

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.

RESPONSE:

Please see **Exhibit D-3.1 Domestic Sales Samples** for the two largest invoices along with relevant documentation.

2. If you sell the goods as part of a project, select two projects that have the largest HSS value and provide the following documentation:
   - Project costing documents and schedules
   - 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

RESPONSE:

Not applicable, the Company didn't sell the goods as part of a project.

3. 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.

RESPONSE:

All documents have been annotated as requested.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

RESPONSE:

The Company has 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 subject to measures and other sales (e.g. non-goods or services)
     - Domestic and third country sales of the goods subject to measures
   - 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.

SECTION E
DUE ALLOWANCE

E-1 Credit expense

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

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

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

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

RESPONSE:

Please refer to **Exhibit E-1.1** for the average credit period for each customer. For Australian customers, we report actual credit days in Worksheet B-2 Australian sales listing.

2. Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

RESPONSE:

Yes, the Company has short-term borrowings in RMB currency. The average interest rate is [Sensitive: interest rate].

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

RESPONSE:

Yes, the Company [Sensitive: deposit and the interest rate].

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

RESPONSE:

Yes, the Company has [Sensitive: currency] account to receive payments from Australian customers.

   (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?

   RESPONSE:

   No.

   (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?

RESPONSE:

The Company [Sensitive: deposit and the interest rate].

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

RESPONSE:

Due to the inherent nature of steel pipes, packaging for steel pipes is very basic. Whether for domestic sales or export, the pipes are at most bundled, and some even require no packaging at all. Where packaging is needed, steel strapping and strapping buckles are used. These packaging expenses are directly recorded as manufacturing costs, regardless of the country to which the products are sold, so are not direct selling expenses. Please see the packaging cost in CTM database of all workshops in Exhibit G-8.2.

2. What is the packaging used for your export sales of the goods to Australia?

RESPONSE:

Due to the inherent nature of steel pipes, packaging for steel pipes is very basic. Whether for domestic sales or export, the pipes are at most bundled, and some even require no packaging at all. Where packaging is needed, steel strapping and strapping buckles are used. These packaging expenses are directly recorded as manufacturing costs, regardless of the country to which the products are sold, so are not direct selling expenses. Please see the packaging cost in CTM database of all workshops in Exhibit G-8.2.

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

RESPONSE:

All these packaging expenses are directly recorded as manufacturing costs, regardless of the country to which the products are sold. Accordingly, there is no material difference between packaging for domestic sales and export.

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?

RESPONSE:

Yes, the goods are delivered to the customer through inland transportation.

Please see **Exhibit E-3.1 Inland Transport Allocation** for the details.

2. What are the delivery terms of the export sales of the goods to Australia?

RESPONSE:

Delivery terms for the export sales of the goods to Australia are [Sensitive delivery terms].

3. If the delivery terms of the Australian sales include delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

RESPONSE:

Yes, it includes delivery to the port, and we report actual inland transport in the Australian sales listing in B-2.

4. If the delivery terms of the Australian sales include port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

RESPONSE:

Yes, it includes port handling and other export charges, and we report actual port handling and other export charges in the Australian sales listing in B-2.

5. If the delivery terms of the Australian sales include ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

RESPONSE:

Not applicable. All Australian sales are made under delivery terms FOB, so ocean freight is not included.

6. If the delivery terms of the Australian sales include marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

RESPONSE:

Not applicable. All Australian sales are made under delivery terms FOB, so marine insurance is not included.

7. If the delivery terms of the Australian sales include delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

RESPONSE:

Not applicable. All Australian sales are made under delivery terms FOB, so delivered duty paid is not included.

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.

RESPONSE:

No, the Company did not provide commissions for domestic sales of like goods 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:

RESPONSE:

No, the tax liability between domestic and export sales is the same.

- 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?

RESPONSE:

No. All direct selling expenses are already reported in Worksheet D-2.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?

RESPONSE:

No. All direct selling expenses are already reported in Worksheet B-2.

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)*[6] for more information.

RESPONSE:

No, there are no other adjustments.

[6] 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.

RESPONSE:

No, there are no differences.

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.

RESPONSE:

No. Jinghua does not have related third-country customers.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

RESPONSE:

The Company adopts the date of invoice as the sales date.

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.

RESPONSE:

Please see **Worksheet F-2 Third country sales.**

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”.

RESPONSE:

Please see **Worksheet F-2.2 third country sales source.**

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.

RESPONSE:

No, there are no differences.

SECTION G
COST TO MAKE AND SELL

G-1 Production process

1. Describe your 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. Provide different diagrams:
    a. if you are an integrated producer – ie you make the steel coil and then roll the HSS,
    b. and/or if you buy the steel coil and then roll the HSS,
    c. and/or you buy the HSS and perform further work

    Also specify all scrap or by-products that result from producing the goods.

RESPONSE:

Please see **Exhibit G-1.1** for the production flowchart of the process. Yes, the company purchased hot-rolled coil (HRC) to roll the HSS. A general production process is as follows: HRC – Slitting – Welding – Galvanizing – Further processing if required.
A full detailed explanation of process is provided Exhibit G-8.2.

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.

RESPONSE:

The company purchased hot-rolled coil (HRC) to roll the HSS. And there is only one related raw material supplier [Sensitive: related supplier.]
The purchase prices are determined by the market situation and full negotiations with the supplier, there is no difference with non-related suppliers.

G-2 Cost accounting practices

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

RESPONSE:

The Company's cost accounting system is based on actual costs.

2. If your company uses standard costs:
    (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
    (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
    (c) How were those variances allocated?
    (d) Provide details of any significant or unusual cost variances that occurred during the period.

RESPONSE:

This question is not applicable since the Company uses actual costs.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

RESPONSE:

The Company adopts process costing. The Company records cost of each production step in each workshop and please refer to Exhibit G-8.2 Upwards costs for details.

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

RESPONSE:

Please see **Exhibit G-2.4** for a list of cost centers.

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

RESPONSE:

The Company records cost of each production process and please refer to Exhibit G-8.2 Upwards costs for details.

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

RESPONSE:

No.

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

RESPONSE:

No.

8. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

RESPONSE:

Jianghua adopts the weighted average method for raw material, work-in-progress, and finished goods inventories.

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

RESPONSE:

There are no sub-standard goods in Jianghua's production. Jianghua only values for damaged goods. Damaged goods are sold as scrap, and this sales income is recorded as other operating income, which will then be taken as a part of write-off manufacturing cost.

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

RESPONSE:

There are no by-products or joint products generated from Jinghua's production. The scrap is sold at market price.

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

RESPONSE:

No.

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-1.9 and/or D-1.8 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.

RESPONSE:

Please see **Worksheet G-3 Domestic CTM**.

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".

RESPONSE:

Please see **Worksheet G-3.2 domestic CTM source.**

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
   - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
     - finance expenses
     - taxes and surcharges (except income/profit tax).
   - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
   - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
     - unrealised foreign exchange gains/loss
     - provision for doubtful debt
   - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
     - export sales
     - products that are not the goods subject to measures.
   - 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.

RESPONSE:

Please see **Worksheet G-4.1 SG&A listing**.

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.

RESPONSE:

Please see **Worksheet G-4.2 Domestic SG&A calculation**.

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.

RESPONSE:

Please see **Worksheet G-4.3 Upwards SG&A**.

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.

RESPONSE:

Please see **Exhibit G-4.4 for SG&A ledgers.**

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 subject to measures 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-1.9 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.

RESPONSE:

Please see **Worksheet G-5 Australian CTM.**

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".

RESPONSE:

Please see **Worksheet 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:
   (a) Raw materials
   (b) Labour
   (c) Manufacturing overheads

RESPONSE:

The Company records the actual manufacturing cost of each product model, so we report actual CTM for domestic and Australian sales in G-3 and G-5 rather than the allocation used to complete these worksheets.

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.

RESPONSE:

Please refer to **Exhibit G-6.2** for the requested information.

G-7 Major raw material costs

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

RESPONSE:

The major raw materials used in the manufacture of the goods are hot-rolled coil (HRC). If the weld pipe is galvanized, zinc ingot is also used as major raw materials.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company over which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
   - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

RESPONSE:

As we explained above, the Company records cost of each production process. There are several steps of production process and we made detailed explanation in Exhibit G-8.2 Upwards costs for details. In order to reconciled with raw material consumption of each step, we provided CTM for each "raw material" in G-5 Australian CTM.

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.

RESPONSE:

As we explained above, the company is integrating producer of the goods, while the raw material cost in "G-3 Domestic CTM" is the cost of the previous step of production. Raw material listed in G-7.1 is HRC and zinc, which are used in different steps. In order to calculate a separate proportion for HRC and zinc, we provide a proportion in G-5 Australian CTM.

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.

RESPONSE:

Please see **Worksheet G-7.4 Raw material purchases**, in which we report purchase of HRC, zinc ingot and HSS identified in the B-2 and D-2 sales lists.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

RESPONSE:

Please see **Exhibit G-7.5 Source of the Data** for the source of Worksheet G-7.4.

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

   RESPONSE:

   Please see **Exhibit G-7.6(a)** for the two largest invoices by value and proof of payment.

   (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

   RESPONSE:

   Please see **Exhibit G-7.6(b.1)** for the raw materials ledgers in the system.

   In the G-7.4 Raw material purchases, the Company reports transactions by its "invoice date" and G-7.4 Raw material purchases is based on the invoice details of raw materials.

   However, the ledgers provided in Exhibit G-7.6(b) is the "entry booking date", which means the date the purchased raw materials are delivered to the factory and received by the Company. Raw materials ledgers can not be used to report G-7.4, since the ledger doesn't have the information of invoice number, invoice date or the products specification. Because the "invoice date" and "entry booking date" may be different, the quantity and value in the G-7.4 Raw material purchases and Exhibit G-7.6(b) also have small differences.

   Please see **Exhibit G-7.6(b.2)** for the reconciliation of source documents and ledgers in the system.

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.

RESPONSE:

Yes, [Sensitive: related supplier.]
The purchase prices are determined by the market situation and full negotiations with the supplier, there is no difference with non-related suppliers.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

RESPONSE:

Please see **Worksheet G-8 Upwards costs**.

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 subject to measures and other costs (e.g. non-goods or tolling services)
  - Domestic, Australian and third country goods subject to measures
- 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.

RESPONSE:

Please see **Exhibit G-8.2** for the requested upwards costs documents.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account number and sub-account number (if applicable) at column E of the worksheet.

RESPONSE:

The requested documents have been provided in Exhibit G-8.2.

G-9 Production of the goods subject to measures

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.

RESPONSE:

Jinghua measures the cost to make for each product model and records it in its accounting system. Regarding how the production quantities reported in Worksheet G-3 and G-5 are captured, please refer to Exhibit G-8.2, which includes the detailed cost to manufacturing database and process to report Worksheet G-3 and G-5.

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.

RESPONSE:

Hengshui Jianghua records actual production quantities in the production system and automatically transfers them to the accounting system for cost reports every month.

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

RESPONSE:

There is opening stock at the beginning of the period and ending stock at the end of the period.

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?

RESPONSE:

The production volumes are determined according to sales. There is no product mix for the goods.

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

RESPONSE:

There is no fixed lead time for production volume adjustments. The actual lead time is affected by multiple factors, including raw material procurement lead time, production line allocation, manpower scheduling and the terms of confirmed customer orders. Small adjustments to production volume can be implemented within a short period, while substantial increases or decreases in output require longer preparation time. Generally, such adjustments take 1 to 2 weeks.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
   - 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.

RESPONSE:

Please see **Worksheet G-10 Capacity Utilisation**.

2. Explain how the production capacity and capacity utilisation has been calculated.

RESPONSE:

The Company calculates capacity using the following formula: Annual Capacity = Daily maximum production * (365 - Actual maintenance days)

The Company calculates capacity utilisation using the following formula: actual production quantity / production capacity.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

RESPONSE:

Yes, Jianghua has warehousing facilities for all goods.

(a) What is the capacity of these facilities?

RESPONSE:

The capacity is [Sensitive: capacity].

(b) What was the monthly amount of inventory maintained during the investigation period?

RESPONSE:

The monthly amount of inventory maintained during the investigation period is [Sensitive: monthly inventory]

[Sensitive: the formula and the calculation of the monthly inventory.]

(c) What is the average period of time that inventory is retained (describe how this is calculated)?

RESPONSE:

The average period of time that inventory is retained is [Sensitive average period.]

[Sensitive: inventory turnover days]

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

RESPONSE:

No.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

RESPONSE:

Please see **Exhibit G-10.5** for the production facility list.

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

RESPONSE:

No, the Company didn’t have any significant investments in the past five years.

SECTION H
PARTICULAR MARKET SITUATION

It is a mandatory requirement to complete this section if you are an exporter from **China**.

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

RESPONSE:

To the Tax Bureau of Hengshui City, Hebei Province, provide:
Regularly report various taxes; Quarterly financial statements and audit reports;

To the Statistics Bureau of Hengshui:
Report the company's production and operation status, total production and sales value, main product production volume, financial status, inventory, etc., on a monthly basis.

(b) payment of taxes

RESPONSE:

Jianghua shall pay value-added tax, urban construction tax, education surcharge, local education surcharge, water conservancy fund, export tax, and other taxes to the Tax Bureau of Hengshui City, Hebei Province, before the 15th day of each month, and shall pay property tax, land use tax, stamp duty, enterprise income tax, environmental protection tax, and other taxes to the same tax bureau before the 15th day of each quarter.

(c) senior management representation within your business

RESPONSE:

There is no GOC senior management representation within Jinghua’s business.

(d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC

RESPONSE:

Jinghua is a private owned company and it is not supervised by SASAC.

(e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)

RESPONSE:

The Government of China did not participate in the Company's operations and production. This question is not applicable.

(f) licensing

RESPONSE:

The business license is issued by the Hebei Hengshui High-Tech Industrial Development Zone Government Services and Data Administration Bureau.

(g) restrictions on land use

RESPONSE:

The Company's land use must be approved by the Land and Resources Bureau of Hengshui Economic and Technological Development Zone.

(h) provision of loans or

RESPONSE:

The government did not provide loans to the Company, this question is not applicable.

(i) provision of grants, awards or other funds

RESPONSE:

We report all grants, awards or other funds from the government in Section I.

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned enterprise (SOE) or a state-invested enterprise (SIE)
   - A state-owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of China (either through direct ownership or through a state-controlled entity).
   - A state-invested enterprise refers to a company or enterprise that is not wholly or partly owned by the Government of China or government-related body, but in which the Government of China or a government-related body holds an investment, supervisory or other governance interest that may allow it to influence the enterprise's operations or decisions.

RESPONSE:

The Company is not a SOE or SIE.

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

RESPONSE:

The Company doesn't have a board of directors, [Sensitive: director] is the director of the Company.

Please see **Exhibit A-2.5(a)** for all the shareholders and related companies of Jinghua.

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

RESPONSE:

[Sensitive: director of the Company] is the common director in [Sensitive: related company.]

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
   - an affiliate, representative, agency or otherwise representative of the Government of China
   - employees of your business
   - foreign investors or
   - other (please specify)

RESPONSE:

Please see **Exhibit A-2.5(a)** for the detailed list and the percentage of the shares.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

The Company is not a publicly-traded company; this question is not applicable.

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

RESPONSE:

The Company is not a publicly-traded company, this question is not applicable.

13. Who has the ability to reward, fire or discipline your business' senior managers?

RESPONSE:

The director of the Company [Sensitive: director] has the ability to reward, fire or discipline the senior managers of the Company.

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.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

15. Provide the names and positions of your company's pricing committee.

RESPONSE:

The Company does not have a pricing committee; the price is determined by independent negotiation with the customers case by case. This question is not applicable.

H-3 Licensing

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

RESPONSE:

Please see **Exhibit H-3.1** for the business license.

2. Identify the Government of China departments or offices responsible for issuing the license(s).

RESPONSE:

The business license is issued by: Hebei Hengshui High-Tech Industrial Development Zone Government Services and Data Administration Bureau.

3. Describe the procedures involved in applying for the license(s).

RESPONSE:

The procedures are as follows:

1) Provide the Company's articles of association, shareholder qualification documents, appointment documents of the Company's legal representative, directors, supervisors, and executives, documents for the use of the Company's domicile, and Company registration (filing application).
2) Apply for Company name approval.
3) Register with the Hengshui Market Regulatory Administration in the Company's location.

4. Describe any requirements or conditions that must be met in order to obtain the license(s).

RESPONSE:

The requirements/conditions are as follows:

1) Provide the Company's articles of association, shareholder qualification documents, appointment documents of the company's legal representative, directors, supervisors, and executives, documents for the use of the Company's domicile, and Company registration (filing application).
2) Company name approved.

5. Describe and explain any restrictions imposed on your business by the business license(s).

RESPONSE:

The Company shall not exceed the business scope of the business license

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

RESPONSE:

Similar to other countries, there are sanctions for conducting business outside of that which is lawfully permitted.

According to Article 63, Paragraph 1 (4) and Paragraph 2 of *the Implementation Rules of the Regulations on the Administration of Enterprise Registration*:

Those who engage in business activities beyond the approved registered business scope or mode of operation shall be given a warning based on the severity of the circumstances, their illegal gains shall be confiscated, and a fine of not more than three times the illegal gains shall be imposed, but the maximum amount shall not exceed CNY30,000. If there are no illegal gains, a fine of not more than CNY10,000 shall be imposed.
Those who violate other relevant national regulations and engage in illegal business operations shall be ordered to suspend business for rectification, their illegal gains shall be confiscated, and a fine of not more than three times the amount of illegal gains shall be imposed, but the maximum amount shall not exceed CNY30,000. If there are no illegal gains, a fine of not more than CNY 10,000 shall be imposed; if the circumstances are serious, the business license shall be revoked.

7. Describe and explain any rights or benefits conferred to your business under the license(s).

RESPONSE:

According to Article 110 of the *Civil Code*, the company has the following rights:

1) Personal rights such as the right to a name, reputation, and honor.
2) The company enjoys property rights, creditor's rights, and intellectual property rights.
3) Other civil rights and interests stipulated by law.

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

RESPONSE:

In China, the Administration for Industry and Commerce has the power to impose administrative penalties on illegal enterprises by revoking their business licenses.

Enterprises may have their business licenses revoked when they engage in the following illegal activities:

1) Obtaining the registration of a company by falsely declaring the registered capital, and the circumstances are serious;
2) Obtaining the registration of a company by submitting false materials or concealing important facts by other deceptive means, and the circumstances are serious;
3) A company fails to start its business without justifiable reasons more than six months after its establishment, or suspends its business for more than six consecutive months after it starts its business;
4) When any registered item of a company is altered, failing to go through the relevant alteration registration in accordance with the Regulations; Engaging in relevant business operations without approval when the alteration of business scope involves items that shall be examined and approved as prescribed by laws, administrative regulations, or decisions of the State Council and the circumstances are serious;
5) Forging, altering, renting, lending, or transferring its business license, and the circumstances are serious;

6) An agency undertaking asset assessment, capital verification, or authentication provides false materials;
7) An agency undertaking asset assessment, capital verification, or authentication provides reports with major omissions due to negligence, and the circumstance is serious;
8) Persons who use the name of the Company to engage in serious illegal acts that compromise national security and the public interest.

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
    b. how the goods are produced
    c. how levels of inputs such as raw materials, labour and energy are set and secured
    d. how the use of your outputs, such as product mix, is determined and
    e. how your business' profit is distributed.

RESPONSE:

The Production Department is responsible for decisions regarding which product is to be produced and how to produce it. The Supply Department, HR Department and Power Equipment Factory focus respectively on raw materials, labour and energy.

The structure of the product range will be adjusted based on the market situation and economic benefits. The General Manager is responsible for formulating profit distribution proposals and approving the profit distribution plan.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

RESPONSE:

The Government of China does not participate in the Company's operations and production. This question is not applicable.

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.

RESPONSE:

The Government of China does not participate in the Company's operations and production. This question is not applicable.

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.

RESPONSE:

Please refer to the answers to question H-1.

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.

RESPONSE:

Please see **Exhibit H-4.5** for the last two Hebei Provincial and Hengshui City Five Year Plans.

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).

RESPONSE:

Jinghua doesn't have any planning documents.

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

RESPONSE:

Please see **Exhibit H-4.7** for the Shareholders' Resolution.

8. Provide copies of the notes to company meetings where pricing decisions on the goods subject to measures have been made over the period.

RESPONSE:

The Company doesn't have meetings to make pricing decisions; all prices are made by independent negotiation with the customers case by case.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

RESPONSE:

Jinghua's debt funds are from bank loans, the lenders are:
[Sensitive: lender banks]

Please see **Worksheet I-5 Preferential Loans** for the details.

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?

RESPONSE:

Please see **Worksheet I-5 Preferential Loans** for the details.

3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.

RESPONSE:

No, the Company has not benefited from or received concessional interest rate loans.

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.

RESPONSE:

No, this question is not applicable.

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

RESPONSE:

No, this question is not applicable.

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).

RESPONSE:

No, this question is not applicable.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
    a. copy of the documentation and a translation in English
    b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

RESPONSE:

The Government of China has not issued any relevant announcements. This question is not applicable.

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

    RESPONSE:

    Hengshui Municipal Bureau of Industry and Information Technology;
    Hengshui Municipal Development and Reform Commission
    The website: gxj.hengshui.gov.cn; fgw.hengshui.gov.cn

    - market entry criteria for the industry

    RESPONSE:

    Hengshui City Market Supervision Administration
    The website: scjgj.hengshui.gov.cn

    - environmental enforcement for the industry

    RESPONSE:

    Hengshui Ecological Environment Bureau
    The website: sthjj.hengshui.gov.cn

    - management of land utilization

    RESPONSE:

    Hengshui Municipal Bureau of Natural Resources and Planning
    The website: zrgh.hengshui.gov.cn

    - the China Banking Regulatory Commission for the industry

    RESPONSE:

Hengshui Branch of the National Financial Regulatory Administration
The website: www.nfra.gov.cn

- investigation and inspection of expansion facilities

RESPONSE:

Hengshui Emergency Management Bureau
The website: yjglj.hengshui.gov.cn

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

RESPONSE:

Hengshui Emergency Management Bureau
The website: yjglj.hengshui.gov.cn

- import licensing for raw materials relating to the goods subject to measures.

RESPONSE:

Hengshui Municipal Bureau of Commerce
The website: swj.hengshui.gov.cn

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?

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
    a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
    b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
    c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

H-7 Taxation

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

RESPONSE:

There are no specific export taxes during the period. Value-added tax 13% is applicable for both export sales and domestic sales.

2. What was the value-added tax rebate applicable to exports of the goods during the period?

RESPONSE:

During the investigation period, the value-added tax rate of the subject product was 13%.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
    a. a detailed chronological history of the value-added tax rebate rates
    b. products affected
    c. the effective dates of the rate changes
    d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

RESPONSE:

No, there have been no changes in the last 5 years.

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

RESPONSE:

The Company is not aware of the planned tax policy changes, and this question is not applicable.

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. Please explain if that person is responsible for both commodity pricing and projects.

RESPONSE:

Sales personnel negotiate directly with customers, but operate under the general management of the Company's director and sales manager. Pricing is determined case by case through negotiation, based on the raw material market price plus a reasonable cost and reasonable profit.

2. Explain how the selling prices of the goods subject to measures 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.

RESPONSE:

The selling prices of the goods are determined based on factors such as production costs, market supply and demand, interest, profits, etc.

The Government of China has not implemented relevant measures. The Government of China does not participate in the pricing of the Company's products, and there is no government guidance pricing.

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.

RESPONSE:

The Government of China does not participate in the pricing of the Company's products.
The pricing process of the Company is kept confidential and does not communicate pricing with other domestic manufacturers.

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.

RESPONSE:

To the Statistics Bureau of Hengshui:
Report the Company's production and operation status, total production and sales value, main product production volume, financial status, energy purchase and consumption, inventory, etc. on a monthly basis.

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

RESPONSE:

The pricing process of the Company is kept confidential. The Company does not provide price data to any other 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.

RESPONSE:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

The main price competitors in the domestic market are [Sensitive: price competitors.]

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.

RESPONSE:

The Company doesn't have a pricing committee; the prices are all determined through individual negotiation with customers case by case.

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.

RESPONSE:

The Company doesn't have a pricing committee; the prices are all determined through individual negotiation with customers case by case.

11. 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.

RESPONSE:

Jinghua's production facilities are located in the same region, i.e., Hengshui City, Hebei Province. So, the laws and regulations are the same.

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.

RESPONSE:

Jinghua is a member of the China Iron and Steel Association Certain Hollow Structural Sections Branch. The Company is just a member of the association, having no position in it. The Government of China has no participation in the association.

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.

RESPONSE:

The memberships involved in these associations are voluntary. These associations have autonomy and are free from direction, interference, or control by the Government of China.

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.

RESPONSE:

To the Statistics Bureau of Hengshui:
Report the Company's production and operation status, total production and sales value, main product production volume, financial status, energy purchase and consumption, inventory, etc. on a monthly basis.

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.

RESPONSE:

The information submitted by the Company to the Bureau of Statistics does not include specific data on sales, production, and costs.

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

RESPONSE:

The information submitted by the Company to the Bureau of Statistics does not require approval.

4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

RESPONSE:

The information submitted by the Company to the Bureau of Statistics has no feedback. As far as we know, this information is collected for the record of economic data statistics.

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?

RESPONSE:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is not applicable.

2. Where applicable, how did your business respond to the policies/guidelines?

RESPONSE:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is 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.

RESPONSE:

The Government of China does not participate in the Company's operations, production and does not have government guidance documents. This question is not applicable.

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.

RESPONSE:

Please see **Exhibit H-11.4** for the domestic customers list of the like goods.

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.

RESPONSE:

All the restrictions and conditions in relation to the quality or quantity of the production of the goods are negotiated with customers according to the contract. The Company strictly adheres to the requirements of the contract.
The Government of China does not have any restrictions or conditions on Jinghua.

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

RESPONSE:

No.

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.

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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

RESPONSE:

Over the past five years, the production capacity of Jinghua's key production line has remained unchanged.

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?

RESPONSE:

The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

Not applicable. The Company has not entered into joint ventures nor added production capacity.

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.

RESPONSE:

The government doesn't have the right to request modifications in the terms of adding capacity and/or joint ventures.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

RESPONSE:

There is only one related raw materials supplier: [Sensitive: related supplier]
The purchase prices are determined by the market situation and full negotiations with the supplier; there is no difference with non-related suppliers.

2. Do you purchase from State Invested Enterprises? If yes, provide details.

RESPONSE:

Yes, the Company purchases from SIE. The list of SIE/SOE suppliers are:

SIE Supplier
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
[Sensitive: SIE/SOE supplier]
...

...

Please see **Worksheet G-7.4 Raw material purchases** for the details.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

RESPONSE:

The Company did not have imported raw materials.

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

RESPONSE:

Yes, there are some price differences in raw material purchase between suppliers, but the variation is small when the same type of raw material, the same month and the same delivery term are compared.

[Sensitive: reasons for the differences.]

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.

RESPONSE:

The raw material suppliers are all long-term suppliers. The purchase prices are all determined by the market situation and full negotiations with the suppliers.

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.

RESPONSE:

The Government of China does not participate in the Company's operations and production. The Company does not have the situation described in the question; this question is not applicable.

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.

RESPONSE:

The Company and related businesses do not have imported raw materials used for the production of the goods. This question is not applicable.

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.

RESPONSE:

The Company and related businesses don’t sell any of the raw materials used to manufacture the goods or like goods, or sell the semi-processed goods. This question is not applicable.

SECTION I
COUNTERVAILING

It is a mandatory requirement to complete this section if you are an exporter from **China** who is subject to the countervailing duty notice. Refer ADN 2022/049 to see if you are a subject exporter on the countervailing duty notice.

The following programs are known and will be investigated. Please note other programs identified during the course of the inquiry will also be 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
6	Superstar Enterprise Grant	Grant
7	Research & Development (R&D) Assistance Grant	Grant
8	Patent Award of Guangdong Province	Grant
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	Steel coils (black and galvanised) provided by government at less than fair market value	LTAR
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

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
43	Enterprise famous brand reward of Fengnan Finance Bureau	Grant
44	Government subsidy for construction	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
550-2	Loan interest subsidy	Preferential loan
590-1	Hebei Province Quality Awards.	Grant

I-1 General

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

RESPONSE:

Please see **Worksheet I-1 Company turnover**.

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)

RESPONSE:

By accessing public information from the government or by enterprise querying websites such as Qichacha or Tianyan Check in China, we can access the company’s equity ownership structure. Given that the ultimate controller of the company is the government of China, the company being queried can be determined to be a State Invested Enterprise (SIE).

For example, [Sensitive: example of one of the SIE supplier] is a SIE supplying Zinc-ingot. Please see **Exhibit I-2.1** for the process for finding out whether it is a SIE or not.

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.

RESPONSE:

Please see **Exhibit I-2.2** for the raw materials purchase contracts with SIE. Since there are so many raw material transactions with SIEs, the Company provided one largest amount contract for each of the [Sensitive: the number of SIE suppliers.]

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.

RESPONSE:

The Company doesn’t purchase imported raw materials. This question is not applicable.

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.

RESPONSE:

Please see **Worksheet I-3 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.

RESPONSE:

Please see **Exhibit I-3.2** for the Company's annual tax return for the last three financial years.

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.

RESPONSE:

Since the Company has not been profitable in the last three years, there are no tax payments to the tax authority.

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?

RESPONSE:

The general tax rate for enterprises is 25%.

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:

RESPONSE:

Yes, the Company pays less than the general tax rate. However, since the Company has not been profitable in the last three years, there are no tax payments to the tax authority.

a. What tax rate did your company pay?

RESPONSE:

The Company shall pay a tax rate [Sensitive: tax rate]. However, the Company didn't pay tax in the last 3 years since there was no profit.

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 Countervailing above?

RESPONSE:

Yes, the name is 35. Preferential Tax Policies for High and New Technology Enterprises.

c. What is the name of the program?

RESPONSE:

The name is 35. Preferential Tax Policies for High and New Technology Enterprises.

d. What is the name of the authority granting your company the reduced tax rate?

RESPONSE:

State Taxation Administration, Hebei Provincial Taxation Bureau. However, the Company didn't receive the grants of reduced tax in the last 3 years.

e. What is the eligibility criteria to benefit from the reduced tax rate?

RESPONSE:

The enterprise has to get the High-Tech Enterprise Certificate.

f. Provide details of the application process

RESPONSE:

Please see **Exhibit I-3.5(f)** for the application process.

g. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.

RESPONSE:

The Application Form for High-tech Enterprise Certification is filled and submitted online. So, Jinghua doesn't have the blank application form.

h. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

RESPONSE:

Please see **Exhibit I-3.5(h)** for the completed 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.

RESPONSE:

Please see **Exhibit I-3.5(i)** for the High-Tech Enterprise Certificate granted to Jinghua.

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

RESPONSE:

Applying for a High-Tech Enterprise Certificate does not require any fees.

6. Did your company receive a reduction to taxable income during the period? If yes, provide:
   a. What is the name of the program?
   b. What is the name of the authority granting your company the reduced tax rate?
   c. What is the eligibility criteria to benefit from the reduced tax rate?
   d. Provide details of the application process
   e. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
   f. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
   g. 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.
   h. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

RESPONSE:

There were no tax payments to the tax authority, and the Company didn't receive a reduction in taxable income during the period.

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.
   - 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.

RESPONSE:

Please see **Worksheet I-4 Grants**. All financial benefits received are recorded in ledger “Non-operating income - Government grants” and ledger “Non-operating income - VAT reduction”. Worksheet I-4 is prepared based on the records in above ledgers.

2. Provide a copy of your company’s non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

RESPONSE:

As we answered the above question, all financial benefits received are recorded in ledger “Non-operating income - Government grants” and ledger “Non-operating income - VAT reduction” Please see **Exhibit I-4.2.1 Non-operating income - Government grants** and **Exhibit I-4.2.2 Non-operating income - VAT reduction** extracted directly from the accounting system covering the period plus the 2 preceding years.

Please see **Exhibit I-4.2.3** for the additional VAT deduction policy. [Sensitive:the explanation of the policy.]

In column L of Exhibit I-4.2.1, some were classified as non-subsidy programs and not reported in the worksheet I-4. [Sensitive: reasons for not being classified as subsidy], not subsidy programs from the government. Please see **Exhibit I-4.2.4** for the non-subsidy program.

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

RESPONSE:

Yes, the Company received some grants or other financial contributions from the government during the period plus the two preceding years. Detailed information on these grants is provided in Worksheet I-4.

4. For each of the grants listed in I-4.3:
   a. What is the name of the grant?
   b. What is the name of the authority providing the grant?
   c. What is the eligibility criteria to receive the grant?
   d. Is the grant directly related to the goods subject to measures, export sales to Australia and/or export sales generally?
   e. Provide details of the application process.
   f. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
   g. Provide a copy of your company’s completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
   h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
   i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
   j. Provide a copy of the accounting journal entries relating to the grant.

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

RESPONSE:

Please refer to **Worksheet I-4 Grants** for the details.

All the documents the Company have are provided in Exhibit I-4.4. Please see **Exhibit I-4.4** for the grant documents from the authority. No fees are required when receiving the grants.

I-5 Preferential loans

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

RESPONSE:

Please refer to **Worksheet I-5 Preferential loans** for the details.

2. Provide copies of all your company’s loan/borrowing ledgers, extracted directly from your accounting system, for the period.

RESPONSE:

Please see **Exhibit I-5.2** for the loan ledgers, extracted directly from the accounting system during the period.

3. For each loan listed in worksheet “I-5 Preferential Loans”:
   a. Provide details of the application process.
   b. Provide a copy of the loan contract. If the contract is not in English, please provide a translation of the contract.
   c. Provide a copy of the bank statement for the period. If the statement is not in English, please provide a translation of the statement.

RESPONSE:

Bank Loan Application Process:

- Application & submission — The borrower submits a loan application to the bank together with required documents (business license, financial statements, tax records, and supporting materials for the purpose of the loan).
- Bank review & credit assessment — The bank conducts a credit review, assesses the borrower's financial condition, repayment capacity, and credit standing, and may request supplementary information.
- Approval — Based on the assessment, the bank's credit committee approves or declines the application and determines the loan amount, interest rate, tenor, and terms.
- Contract signing — Upon approval, both parties sign the loan agreement and any security/mortgage documents as required.
- Disbursement — The bank releases the loan funds to the borrower's account in accordance with the agreed schedule.
- Repayment — The borrower repays principal and interest per the agreed repayment plan until the loan is fully settled.

Please refer to **Exhibit I-5.3** for all the loan contracts.

I-6 Other Programs

RESPONSE:

Jinghua has its business operations only in Hebei Province, and all grants obtained by Jinghua are reported in Worksheet I-4. So there are no other programs, and questions in Section I-6 are not applicable.

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).

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.)

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

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.

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

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).

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

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.

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

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

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.

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.

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.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

15. To your knowledge, does the program still operate or has it been terminated?

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?

PUBLIC RECORD

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.

PUBLIC RECORD

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

RESPONSE:

The domestic HSS market in China is large-sized and has been driven by the construction, machinery, and agricultural-equipment industries over the past five years.

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

RESPONSE:

Major demand participants include trader, end-user, end-product manufacturers, etc.

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

RESPONSE:

The Company did not have access to such information. The proportion (%) of sales revenue of the company is as follow:

Distributor: [Sensitive: proportion]
End user: [Sensitive: proportion]

(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

RESPONSE:

Market demand is subject to seasonal fluctuations, macroeconomic performance, industrial regulatory policies, and relevant technical updates.

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

RESPONSE:

The Company does not apply any formal market segmentation in the domestic market, whether by geographic region or by product. Domestic sales are made based on customer orders, and the Company does not maintain separate sales policies, pricing structures, or distribution arrangements by region or product segment. The Company's domestic customers are mainly traders and end-users, as detailed in D-2. Domestic sales reported in the questionnaire are therefore not segmented by geographic or product market.

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

RESPONSE:

Not applicable.

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

RESPONSE:

The Company is not aware of import competition in the domestic market.

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

RESPONSE:

There are [Sensitive: distribution channel] distribution methods:
(1) [Sensitive:distribution channel]
(2) [Sensitive:distribution channel]

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

RESPONSE:

All the factors are listed above. There are no other factors.

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.

RESPONSE:

Please refer to **Exhibit J-1.2 Domestic market structure.**

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.

RESPONSE:

All commercially significant participants in the domestic steel pipe market are manufacturers. They sell either directly to end-users or through traders to end-users. Integration in this industry is mainly horizontal (multiple production bases and acquisitions), while vertical integration is limited; only some producers have moved forward into coating or pipeline engineering.

[Sensitive: significant participants in domestic market]

These market shares are indicative estimates based on publicly available industry data and company disclosures, not precise figures.

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.

RESPONSE:

The Company itself does not import the goods under investigation; it is a domestic manufacturer only. The domestic market for steel pipes is predominantly supplied by domestic producers, and imports account for a very small share of the market. Based on publicly available trade data and the Company's knowledge of the market, there are no commercially significant importers of the goods in the domestic market during the investigation period. Accordingly, no commercially significant importer, importing country, or importer market share can be identified for the goods.

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.

RESPONSE:

Competition policy: There is no price control or market-access restriction specific to steel pipes; producers set prices independently and compete on commercial terms.

Taxation: Domestic sales are subject to VAT at 13%; the export VAT refund rate for steel pipes is 0%.

Product standards: Steel pipe products mainly follow the national standard system, with GB/T 3091-2025 as the principal standard for ordinary welded steel pipes.

Product range: The product range is defined by the written product description and HS codes in the questionnaire.

Please refer to **Exhibit J-1.5 National product standard** for GB/T 3091-2025.

6. Describe any entry restrictions for new participants into the domestic market for the goods. Your response could include information on:
    - resource ownership
    - patents and copyrights
    - licenses
    - barriers to entry
    - import restrictions and
    - government regulations(including the effect of those government regulations).

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

RESPONSE:

The principal entry restriction is the capacity replacement policy: new steelmaking capacity requires a 1.5:1 reduction replacement ratio (1 tonne of new capacity must replace 1.5 tonnes of old capacity), and capacity transfer without substantive merger or acquisition is prohibited. This effectively forecloses greenfield entry at the upstream supply level and, in practice, also constrains new standalone pipe capacity.

Beyond that, entry is subject to licensing and standards compliance rather than outright prohibition. General-purpose steel pipe production requires an Industrial Product Production License; pressure-bearing pipe requires a Special Equipment Manufacturing License (TS) under TSG 07 and the Special Equipment Catalogue. Compliance with GB/T 3091 is technically voluntary but is supported by an industry compliant-enterprise list, which functions as a de facto market-access reference for downstream buyers.

Resource ownership is not a barrier: pipe producers purchase steel strip/billet from upstream mills rather than owning mines. Patents are relevant only in high-end segments such as high-pressure tubing and premium connections, not for ordinary welded pipe. Import restrictions are not a significant barrier: MFN import tariffs are generally in the low single digits (around 4–6%) with VAT at 13%, and imports are not subject to a restrictive quota regime.

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.

RESPONSE:

In general, the goods are customized in usage, condition of environments, and specific requirements of technology.

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

RESPONSE:

The goods HSS are widely used for transportation, fire protection, building structural frames, agricultural silos and farm supporting facilities, general mechanical component fabrication, and infrastructure-related works, and so on.

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.

RESPONSE:

The factors influencing purchasers are:
(1) Brand reputation; (2) Technical capabilities; (3) Quality & Reliability; (4) Delivery time; (5) Price.

However, the factors that customers care about and that influence their purchase decisions are different, so we cannot provide the rank of these preferences.

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

RESPONSE:

No, there are no market substitutes in the domestic market for the goods.

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.

RESPONSE:

Certain hollow structural sections (the goods) are not a commodity product but an engineered product that requires and undergoes continual technological improvement. So, there have not been significant changes in the last five years.

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

1. Describe the importance of the domestic market to your company's operations. In your response describe:
    (a) The proportion of your company's sales revenue derived from sales of the goods in the domestic market and

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

In responding to question 1 please provide evidence supporting calculations.

RESPONSE:

Please see **Exhibit J-3.1 Domestic market revenue and profit.** The domestic market is of primary importance to the Company's GUC operations, contributing [Sensitive:proportion] of GUC sales revenue, [Sensitive: proportion] of total sales revenue, and substantially all GUC profit.

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.

RESPONSE:

No. The Company does not know who is/are the price leaders in the domestic market. Since the domestic market is huge, and there are also many other companies in the sector.

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.

RESPONSE:

Product pricing is based on the usual commercial factors governing pricing, namely, consideration of the costs to make and sell the product, market conditions, historical pricing, quantity of product being purchased, delivery timing, product quality requirements, product warranty, etc.and, ultimately, pricing is set in arm's length negotiations with the customer.

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.

RESPONSE:

The selling prices of the goods for the domestic market are determined through individual negotiation with customers on a case-by-case basis. The sales staff negotiates with the customer on the key commercial terms, including product specification and size, quantity, delivery schedule, payment terms, transportation arrangement, and the prevailing market price level. Where necessary, the sales staff consult the finance/costing department on cost and margin before submitting the quotation for approval by the sales manager or authorized senior management. The final price is confirmed in the quotation, order confirmation, contract, or email/chat records exchanged with the customer. Please refer to **Exhibit J-3.4 Domestic price negotiation doc.**

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.

RESPONSE:

Domestic selling prices are not reviewed on a fixed periodic basis. Price review is transaction-driven and is initiated when a customer requests a quotation, repeats an order, or when there is a change in raw material costs, market price levels, order quantity/specification, delivery schedule, or competitors' offers. The review follows the same case-by-case negotiation process as initial pricing: the sales staff prepares or updates the quotation, the finance/costing department checks the cost and margin where necessary, and the sales manager or authorized senior management approves the final price. The persons involved are: [Sensitive: persons for price review].

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]

RESPONSE:

1. Purchase price of raw materials — steel strip/coil is the dominant cost driver; price changes are passed through quickly.

2. Competitors' prices — the domestic welded pipe market is highly transparent and products are relatively homogeneous, so competitors' offers set the practical market ceiling.

3. Cost to make and sell the goods — determines the minimum acceptable price and margin floor.

4. Volume of the order — larger tonnage supports lower unit prices and quantity discounts.

5. Level of inventory — higher inventory may encourage price flexibility to accelerate shipment; tight inventory reduces room for discounting.

6. Value of the order — total order value affects the commercial significance of the transaction, but is less influential than volume.

7. Customer relationship management — long-term customers may receive more stable or favorable treatment, but it does not override cost and market prices.

8. Desired profit — target margin is considered, but is constrained by raw material costs and competition.

9. Supplier relationship management — affects raw material security and procurement terms, and thus indirectly affects pricing, but is not a direct pricing factor.

10. Volume of forward orders — forward order volume has limited influence on current transaction pricing.

11. Value of forward orders — least influential among the order-related factors for current pricing.

12. Brand attributes — for ordinary welded steel pipes, brand differentiation is limited and has the weakest influence on price.

Other factor: market supply-demand conditions and government environmental/production restrictions — these can influence pricing indirectly, but were not ranked above because they operate through raw material costs and competitors' prices rather than as separate pricing criteria.

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?

RESPONSE:

Selling prices in the domestic market are closely related to the cost to make and sell the goods. Raw material purchase prices, particularly steel strip/coil, are the main cost driver, and changes in raw material costs are reflected in domestic selling prices over time. However, domestic prices are not set by a strict cost-plus formula: because the welded steel pipe market is highly competitive and products are relatively homogeneous, the cost to make and sell mainly sets the pricing floor, while competitors' prices and market conditions determine the price actually achievable. Actual margins therefore fluctuate from transaction to transaction and over time.

The Company maintains a desired profit margin for the goods as a commercial target. This target is used as an internal reference when preparing quotations and reviewing orders, but it is not applied as a fixed mark-up on every transaction. The final selling price is determined through case-by-case negotiation, and the actual profit margin may be higher or lower than the target depending on raw material costs, competition, order volume, and market conditions. The domestic GUC profit ratio shown in Exhibit J-3.1 reflects the actual margin achieved during the investigation period.

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.

RESPONSE:

No, the Company did not offer any price reduction in the domestic market.

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.

RESPONSE:

No, the Company did not offer bundle pricing in the domestic market.

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.

RESPONSE:

No, the volume of sales or order size does not significantly influence domestic selling prices.

Domestic prices are determined primarily by the product specification and the prevailing raw material costs at the time of quotation. The Company maintains basic pricing for each specification, which is adjusted based on raw material price fluctuations.

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

RESPONSE:

Yes, the Company uses sales contracts in the domestic market.

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

RESPONSE:

All are from contracted sales.

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

RESPONSE:

No.

(c) How frequently are sales contracts renegotiated?

RESPONSE:

Each sales contract is negotiated order-by-order.

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

RESPONSE:

They are reviewed order by order.

(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.

RESPONSE:

No. This is because each order is negotiated by the customer and the Company, so there would be no need for customers to review it. Once they sign the contracts, it indicates that they have approved the price review of the Company.

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

RESPONSE:

No, because prices and other terms are settled after signing the contracts.

(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

RESPONSE:

Please see **Exhibit D-3.1** for the two largest contracts.

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.

RESPONSE:

Please refer to **Exhibit D-1.3 for Domestic price list.**

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.

RESPONSE:

The Company does not maintain a complex product grouping methodology. Prices are differentiated simply based on physical specifications and, most importantly, whether the product is galvanized. Cost differences arise directly from raw material consumption and the galvanizing process, which naturally dictate the price. There are no specific internal documents for this basic, cost-based pricing practice.

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
    (a) a general description of how this is done
    (b) list the factors that influence pricing differentiation in different tiers or segments and
    (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

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

RESPONSE:

The Company does not tier or segment its domestic customers for pricing purposes. There is no customer-tier system, no pricing policy that differentiates between traders and end-users as such. Domestic prices are determined through individual negotiation on a case-by-case basis.

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.

RESPONSE:

Yes. The Company has only two related domestic customers: [Sensitive: related domestic customers]. Prices for these related-party transactions were determined through individual negotiation on a case-by-case basis, using the same pricing method as for unrelated domestic customers. No special related-party pricing policy or internal related-party pricing document exists.

According to the sales records in B-2 worksheet, sales revenue from these two related entities accounts for approximately [Sensitive: proportion] of the Company's total sales revenue. These entities are not regular sales customers of the Company, and the related-party sales volume is negligible.

J-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

RESPONSE:

The Company has competitive prices, superior quality, reliability, and availability in the domestic market.

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.

RESPONSE:

No, the Company doesn't conduct brand segmentation in the domestic market for the goods.

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.

RESPONSE:

The Company does not conduct advertising or promotional activities in the domestic market because the goods are industrial intermediate products, not consumer products. Domestic buyers are mainly professional traders and end-users, who purchase based on product specification, quality, certifications, price, delivery schedule and long-term commercial relationships rather than on mass-media advertising.

Domestic sales are generated mainly through the Company's direct sales team, which contacts existing and potential customers by telephone, email and instant-messaging work groups, visits customers directly, and responds to inquiries and requests for quotations. A significant part of domestic sales comes from repeat orders from existing customers and referrals within the industry. The Company's market presence also relies on its product quality, delivery reliability and reputation among steel pipe traders and end-users.

Accordingly, the absence of advertising or promotional activities does not mean that the Company does not market its products; rather, its domestic sales model is direct, relationship-based and transaction-driven, which is common for industrial steel pipe products.

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.

RESPONSE:

There are [Sensitive: the number of people in domestic market sales team] people in Jinghua's domestic market sales team, located in Hengshui city. The sales staff are remunerated through a combination of a fixed base salary and a performance-based allowance, plus a commission for new customer development.

Specifically, for the domestic sales team, the remuneration structure is a base salary of [Sensitive: the salary.]

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.

RESPONSE:

Domestic price list is used by the sales stuff. However, the domestic price list serves only as a quotation reference for the sales team. Actual prices are adjusted according to factors like raw material prices. It is a reference only, not a fixed price. Please refer to **Exhibit D-1.3 Domestic price list.**

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

RESPONSE:

Jianghua only represents a small market share in Australia and has no reliable source of overall impression of the Australian market for the goods.

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

RESPONSE:

Jinghua's Australian customers are all [Sensitive: the introduction of the Australian customers.]

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

RESPONSE:

[Sensitive: proportion of sales revenue.]

(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

RESPONSE:

Market demand in Australia is subject to seasonal fluctuations, macroeconomic performance, industrial regulatory policies, and relevant technical updates.

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

RESPONSE:

The Company does not apply any formal market segmentation in Australia, whether geographic or by product. Australian sales volume is very small and consists only of hot-dip galvanized steel pipes. Sales to Australia are made on a customer-order basis, and the Company does not maintain separate sales policies, pricing structures, or distribution arrangements by region or product segment in Australia. Accordingly, the Australian sales reported in the questionnaire are not segmented by geographic or product market.

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

RESPONSE:

Not applicable.

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

RESPONSE:

Based on the Company's limited knowledge, Australian-made and imported steel pipes are highly substitutable. Domestic producers, such as [Sensitive: domestic producers], compete with imports from various countries. Competition is mainly driven by price and landed cost. Sales are mainly through distributors and wholesalers, with some direct sales. Non-price factors such as specification, quality and lead time matter, but for standard products price is usually decisive.

The Company's Australian sales are small and limited to hot-dip galvanised steel pipe. The Company is therefore a price-following supplier, not a market leader.

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

RESPONSE:

The goods are sold to [Sensitive: Australian customers]

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

RESPONSE:

All the factors are listed above. There are no other factors.

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

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.

RESPONSE:

Please refer to **Exhibit K-1.2 Domestic 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.

RESPONSE:

This is based on public information and the Company's limited knowledge; market shares are indicative only and mostly relate to broader steel categories, not steel pipe and tube exclusively.

Manufacturers:
[Sensitive: the description of the manufacturers.]

Distributors/traders:
[Sensitive: the description of the traders.]

The Company is an overseas manufacturer/exporter with no Australian production or distribution entity. Its Australian sales are small, limited to hot-dip galvanised pipe, and made only to Australian traders. It is a marginal, price-following supplier with negligible market share.

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.

RESPONSE:

The Company is a domestic manufacturer and exporter based in China and does not have operations, staff, or market intelligence in Australia. The Company genuinely does not have access to information on commercially significant importers in the Australian market, their countries of import, their level of trade, or their market shares. It is therefore unable to provide a substantive response to this question.

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.

RESPONSE:

The Company does not have access to information on the Australian regulatory framework for the goods, including competition policy, taxation, product standards, and the range of the goods. The Company is a Chinese domestic manufacturer and exporter and does not maintain any Australian regulatory or market expertise. It is therefore unable to provide a substantive response to this question.

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
   - resource ownership
   - patents and copyrights
   - licenses
   - barriers to entry
   - import restrictions and
   - government regulations (including the effect of those government regulations).

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

RESPONSE:

Competition policy: No steel-pipe-specific competition regulation applies to imports. The general framework is the Competition and Consumer Act 2010 (Cth). Anti-dumping and countervailing measures are the main trade-related restriction.

Product standards: The main standards are AS/NZS 1163 for structural steel hollow sections and AS 1074 for ordinary steel tubes. ACRS certification is not a statutory licence but is a practical market-access requirement.

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 subject to measures 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.

RESPONSE:

In general, the goods are customized in usage, condition of environments, and specific requirements of technology.

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

RESPONSE:

The goods HSS are widely used for transportation, fire protection, building structural frames, agricultural silos and farm supporting facilities, general mechanical component fabrication, and infrastructure-related works, and so on.

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.

RESPONSE:

Please refer to previous responses in J-2.3.

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

RESPONSE:

Based on the Company's limited knowledge of the Australian market, the main substitutes are other galvanised hollow structural sections (HSS) produced in Australia or imported from third countries, such as ATM's Duragal/Duragal Plus and Orrcon's AllGal, as well as non-galvanised HSS.

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

RESPONSE:

Based on that limited understanding, the main market complements for steel pipe are pipe fittings and connectors, flanges, valves, seals/gaskets, and anti-corrosion coating or related installation services, which are used together with steel pipe in pipeline and structural applications. Demand for these products is related to demand for steel pipe.

However, the Company does not have sufficient information to assess or quantify whether any of these complements are commercially significant in the Australian market. The Company therefore cannot provide a definitive identification or market-share estimate for commercially significant complements.

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.

RESPONSE:

No.

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
   (a) The proportion of your company's sales revenue derived from sales of the goods in Australia and
   (b) The proportion of your company's profit derived from sales of the goods in Australia.

   In responding to question 1 please provide evidence supporting calculations.

RESPONSE:

Please refer to **Exhibit K-3.1 Australian market revenue and profit**. Sales to Australia accounted for [Sensitive: proportion] of the Company's total GUC sales revenue and [Sensitive: proportion] of its total sales revenue during the investigation period.

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.

RESPONSE:

No, the Company is not the price leader for the goods in the Australian market.
The reasons are as follows:
Small market presence: The Company's sales to Australia are extremely small, representing less than [Sensitive: proportion] of its total goods under consideration (GUC) sales revenue. The Company has no market power to influence or set prices in Australia.

Indirect sales channel: As shown in Exhibit K-1.2, the Company sells exclusively to an Australian trader. The Company does not sell directly to end-users and therefore has no direct influence over the final market price.

Limited market intelligence: The Company does not possess the market intelligence or scale to lead prices in a foreign market.

Based on the Company's limited understanding and publicly available information, the price leaders in the Australian steel pipe market may be the major domestic, vertically integrated manufacturers, specifically [Sensitive: Australian manufacturers.]

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

RESPONSE:

The Company has a long-term relationship with its Australian customers and negotiates prices with the customers based on production cost and product quality.

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.

RESPONSE:

The prices were all determined through individual negotiation with customers case by case. Please refer to the PO for [Sensitive: CI number] in **Exhibit B-3.1 Australian Sales Samples.** The negotiation was completed through mail.

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.

RESPONSE:

Australin selling prices are not reviewed on a fixed periodic basis. Price review is transaction-driven and is initiated when a customer requests a quotation, repeats an order, or when there is a change in raw material costs, market price levels, order quantity/specification, delivery schedule, or competitors' offers. The review follows the same case-by-case negotiation process as initial pricing: the sales staff prepares or updates the quotation, the finance/costing department checks the cost and margin where necessary, and the sales manager or authorized senior management approves the final price.

The persons involved are: [Sensitive: person for price review.]

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]

RESPONSE:

1. Purchase price of raw materials (steel coil/strip is the primary cost driver).

2. Competitors' prices (prices must remain competitive against Australian mills and other imports).

3. Cost to make and sell the goods (establishes the minimum pricing floor).

4. Other: International freight and logistics costs (ocean freight directly impacts the landed cost for the Australian trader).

5. Volume of the order (affects container utilization and unit cost).

6. Customer relationship management (maintaining the limited Australian trader relationship is highly valued).

7. Desired profit (profit targets are set very low due to the marginal volume).

8. Level of inventory (excess inventory may encourage pricing flexibility).

9. Value of the order (overall transaction value).

10. Supplier relationship management (indirectly affects raw material procurement).

11. Volume of forward orders (limited influence on current transaction pricing).

12. Value of forward orders (limited influence).

13. Brand attributes (standard galvanised pipe has very weak brand differentiation).

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.

RESPONSE:

Similar to our domestic market approach, the Company maintains a desired profit margin for the goods as an internal commercial target, but it is not a fixed mark-up formula.

The profit margin is determined through the interaction of our cost to make and sell and the prevailing market price. First, the cost to make and sell (primarily raw material costs) sets the absolute floor. Second, the Company considers the market price—which in Australia is primarily determined by competitors' prices and the landed cost (including international freight). The actual achievable profit margin falls within a range between this cost floor and the market ceiling.

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.

RESPONSE:

The Company did not offer any price reductions in the Australian market.

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

RESPONSE:

The Company did not offer bundled pricing in the Australian market.

10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

RESPONSE:

Please refer to the answer to J-3.10.

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
    (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

    RESPONSE:

    Sales contracts were used in 100% of export sales.

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

    RESPONSE:

    No. The Company does not offer exclusivity contracts.

    (c) How frequently are sales contracts renegotiated?

    RESPONSE:

    Since sales are primarily transaction-based and not bound by long-term supply contracts, "renegotiation" does not strictly apply. Prices are agreed upon for each individual order.

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

    RESPONSE:

    Price reviews are conducted on an order-by-order basis. Each new order or inquiry involves a new price negotiation.

    (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.

    RESPONSE:

Because the Company generally does not enter into long-term fixed-price contracts, there is no formal "intra-contract" price review mechanism. The opportunity for price review occurs naturally with each new order placed by the customer.

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

RESPONSE:

Yes, but not within an existing contract. Changes in costs to make and sell are reflected when the Company quotes prices for new orders.

(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.

RESPONSE:

Please refer to Exhibit B-3.1 Australian Sales Samples for the list of Australian customers and the representative sales documents (which are the POs/contracts).

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.

RESPONSE:

There are no price lists for the subject goods used in the Australian market.

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

RESPONSE:

The range of goods exported by the Company to the Australian market is highly limited. The Company only exports Galvanized steel pipes to Australia and does not export other categories of goods to this market.

Because there is only this single product category, the Company does not have different product models or categories to compare in terms of manufacturing processes or selling prices for the Australian market.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
    (a) a general description of how this is done
    (b) list the factors that influence pricing differentiation in different tiers or segments and
    (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

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

RESPONSE:

The Company does not tier or segment its Australian customers for pricing purposes. There is no customer-tier system, no separate price list by customer category, and no pricing policy that differentiates between traders and end-users as such. Domestic prices are determined through individual negotiation on a case-by-case basis.

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.

RESPONSE:

No, the Company did not have related entities in Australia.

K-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

RESPONSE:

The Company has competitive prices, superior quality, reliability, and availability in the Australian market.

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.

RESPONSE:

No, the Company doesn't conduct brand segmentation in the Australian market for the goods.

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.

RESPONSE:

The Company did not have any Australian advertising of the goods nor other promotional campaigns. Please refer to the answer to J-4.3.

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.

RESPONSE:

There are [Sensitive: the number of people in Australian sales team] people in Jinghua's Australian sales team, located in Hengshui city. The sales team is remunerated according to Jinghua's salary system, the same applicable for all employees. The sales staff are remunerated through a combination of a fixed base salary and a performance-based allowance, plus a commission for new customer development.

For the export sales team receives a base salary of [Sensitive: the salary.]

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.

RESPONSE:

The prices were all determined through individual negotiation with customers case by case, considering raw material price, production cost, profit, and freight.

PUBLIC RECORD

EXPORTER'S DECLARATION

I hereby declare that.....(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: .....

Position in Company: .....

Date: .....

PUBLIC RECORD

APPENDIX
GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods subject to measures 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 subject to measures (the goods)

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

Incoterms

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

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

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

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in

sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

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

- domestic sales of like goods
- sale of goods of the same general category by the exporter or
- sales in the industry in the country of export.

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