Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 719

Product: Aluminium extrusions

From: Malaysia

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

Response due by: 12 October 2026

Email enquiries to: investigations1@adcommission.gov.au

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

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an accelerated review into the anti-dumping measures applicable to aluminium extrusions exported to Australia from Malaysia.

The commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether aluminium extrusions are dumped.

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 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 subsidy margin. The commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice 2016/30 available on the commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format contact the commission as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A Company information	☒
Section B Export sales to Australia	☒
Section C Exported goods & like goods	☒
Section D Domestic sales	☒
Section E Due allowance	☒
Section F Third country sales	☒
Section G Cost to make and sell	☒
Exporter's declaration	☒
Non-confidential version of this response	☒

Attachments	Please tick if you have provided spreadsheet	
B-2 Australian sales	☐	*Not Applicable*
B-2.2 Australian sales source	☐	*Not Applicable*
B-4 Upwards sales	☒	
D-2 Domestic sales	☒	
D-2.2 domestic sales source	☒	
F-2 Third country sales	☒	
F-2.2 third country sale source	☒	
G-3 Domestic CTM	☒	
G-3.2 domestic CTM source	☒	
G-4.1 SG&A listing	☒	
G-4.2 Dom SG&A calculation	☒	
G-4.3 Upwards SG&A	☒	
G-5 Australian CTM	☐	*Not Applicable*
G-5.2 Australian CTM source	☐	*Not Applicable*
G-7.2 Raw material CTM	☐	*Not Applicable*
G-7.4 Raw material purchases	☒	
G-8 Upwards costs	☒	

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

> *Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.*

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. Aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

Consistent with previous investigations, the review will also rely upon the information shown in the table below in its assessment of the goods under consideration and like goods.

< GUC >				**< Non GUC >**		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

The goods subject to the anti-dumping measures may be classified to the following subheadings in Schedule 3 of the *Customs Tariff Act 1995*:

7604.10.00/06	non alloyed aluminium bars, rods and profiles
7604.21.00/07	aluminium alloy hollow angles and other shapes
7604.21.00/08	aluminium alloy hollow profiles
7604.29.00/09	aluminium alloy non hollow angles and other shapes
7604.29.00/10	aluminium alloy non hollow profiles
7608.10.00/09	non alloyed aluminium tubes and pipes
7608.20.00/10	aluminium alloy tubes and pipes
7610.10.00/12	doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

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.

Category	Sub-category		Sales data	Cost data
Finish	**A**	Anodised	Mandatory	Mandatory
	BD	Bright dip		
	M	Mill		
	PC	Powder coating		
Alloy code	**6A**	6060, 6063	Mandatory	Optional
	6B	6106		
	6C	6101, 1350, 6082, 6351, 6061		
	6D	6005A		
	O	Other*		
Temper code	**T1**	T1, T4, T5, T6	Optional	Optional
	T50	T591, T595, T52		
	O	Other*		
Anodising microns	**0**	Not anodised	Optional	Optional
	1	<20µm		
	2	>20µm		

* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

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: Effendy Bin Mohamed Basir
   Position in the company: Director
   Telephone: +603 – 3123 1996
   E-mail address: effendy@jsaluminium.com.my

2. If you have appointed a representative, provide their contact details:
   Name:
   Address:
   Telephone:
   E-mail address:

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.

Not Applicable. The Company is responding directly to the Commission.

3. Please provide the location of the where your company's financial records are held.
   The Company's financial records are maintained at:

   JS ALUMINIUM EXTRUDER SDN. BHD.
   Lot 2261, Jalan Helang
   Kawasan Perusahaan Kebun Baru
   42500 Telok Panglima Garang
   Kuala Langat, Selangor Darul Ehsan
   Malaysia.

4. Please provide the location of the where your company's production records are held.
   The Company's production records are maintained at:

   JS ALUMINIUM EXTRUDER SDN. BHD.
   Lot 2261, Jalan Helang
   Kawasan Perusahaan Kebun Baru
   42500 Telok Panglima Garang
   Kuala Langat, Selangor Darul Ehsan
   Malaysia.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.
   The goods under consideration are manufactured at the Company's production facility located at:

   JS ALUMINIUM EXTRUDER SDN. BHD.
   Lot 2261, Jalan Helang
   Kawasan Perusahaan Kebun Baru
   42500 Telok Panglima Garang
   Kuala Langat, Selangor Darul Ehsan
   Malaysia.

A-2 Company information

1. What is the legal name of your business?
   JS ALUMINIUM EXTRUDER SDN. BHD. was incorporated in Malaysia in 2008.

   Company Registration No.: 200801013218 (814506-H)

2. Does your company trade under a different name and/or brand? If yes, provide details.
   No.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details
   No.

4. Provide a list of your current board of directors and any changes in the last two years.
   There have been no changes to the Board of Directors during the last two years.

   Attachment A-2.4 – Board of Directors – **CONFIDENTIAL**

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

   The Company is part of a group of privately held Malaysian companies through common individual shareholdings.

   Attachment A-2.5(a) – The Company's Ownership Structure **- CONFIDENTIAL**
   Attachment A-2.5(b) – Related company and its functions **- CONFIDENTIAL**

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (a) The stock exchange where it is listed and
   (b) Any principal shareholders[1]
   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.

   The Company is privately held and is not listed on any stock exchange.

   Attachment A-2.6 – Return of Allotment of Shares – **CONFIDENTIAL**

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.
   The Company principally manufactures, markets and trades aluminium extrusions and related products. It sells to the Malaysian domestic market and overseas markets. The Company has not exported or sold products directly or indirectly to Australia since incorporation.

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

   The Company manufactures the goods, sells like goods domestically and exports to countries other than Australia. There were no exports to Australia during the review period.

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[1] Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

9. Provide your company's internal organisation chart.
   Attachment A-2.9 – Internal Organisation Chart **- CONFIDENTIAL**

10. Describe the functions performed by each group within the organisation.
    Attachment A-2.10 – Functional Group and Its Performance **- CONFIDENTIAL**

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
    Attachment A-2.11 – Product Catalogue **- CONFIDENTIAL**

A-3 General accounting information

1. What is your financial accounting period?
   The Company's financial accounting period is from 1 September to 31 August each year.

2. Are your financial accounts audited? If yes, who is the auditor?
   Yes. The Company's annual financial statements are audited by ECOVIS MALAYSIA PLT.

3. What currency are your accounts kept in?
   Malaysian Ringgit.

4. What is the name of your financial accounting system?
   Financial accounting and sales records are maintained using AutoCount Accounting System 2.2.

5. What is the name of your sales system?
   Financial accounting and sales records are maintained using AutoCount Accounting System 2.2.

6. What is the name of your production system?
   Production records and stock records are maintained through the Company's established procedures and systems.

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.
   Production records and stock records are maintained through the Company's established procedures and systems.

   Attachment A-3.7 – Diagram – **CONFIDENTIAL**

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
   The Company's accounting practices do not differ from the applicable generally accepted accounting principles in Malaysia.

   The financial statements of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the requirements of the Companies Act 2016 in Malaysia."

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
   No. There have been no material changes to the Company's accounting practices and/or accounting policies during 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.
   Financial statements of the Company and related company have been provided confidentially.
   - **Attachment A-4.1(a)** – Audited Financial Statements for the Financial Year Ended 31 August 2024 **- CONFIDENTIAL**
   - **Attachment A-4.1(b)** – Audited Financial Statements for the Financial Year Ended 31 August 2025 **- CONFIDENTIAL**
   - **Attachment A-4.1(c)** – Unaudited Management Financial Statements for the Financial Year Ended 31 August 2026 **- CONFIDENTIAL**
   - **Attachment A-4.1(d)** – Audited Financial Statements for the Financial Year Ended 31 August 2024 **- CONFIDENTIAL**
   - **Attachment A-4.1(e)** – Audited Financial Statements for the Financial Year Ended 31 August 2025 **- CONFIDENTIAL**
   - **Attachment A-4.1(f)** – Unaudited Management Financial Statements for the Financial Year Ended 31 August 2026 **- CONFIDENTIAL**

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.
   Not Applicable. The audited financial statements of JS ALUMINIUM EXTRUDER SDN. BHD. and [redacted] for the financial years ended 31 August 2024 and 31 August 2025 were issued with Unqualified Audit Reports.

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.

   Relevant draft tax computations have been provided confidentially.
   - **Attachment A-4.3(a)** – JS ALUMINIUM EXTRUDER SDN. BHD. – Draft Tax Computation for Year of Assessment 2026 **- CONFIDENTIAL**
   - **Attachment A-4.3(b)** – [redacted] – Draft Tax Computation for Year of Assessment 2026 **- CONFIDENTIAL**

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

   No. The Company does not maintain separate profit centres for the goods under consideration.

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.

   Review-period and financial-year income statements have been provided confidentially.
   - **Attachment A-4.1(c)** – Income Statement for the Financial Year Ended 31 August 2026 **- CONFIDENTIAL**
   - **Attachment A-4.5** – Income Statement for the Review Period from 1 July 2025 to 30 June 2026 – **CONFIDENTIAL**

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

   - **Attachment A-4.6(a.1)** – Trial Balance for the Review Period from 1 September 2024 to 30 June 2025 **- CONFIDENTIAL**
   - **Attachment A-4.6(a.2)** – Trial Balance for the Review Period from 1 September 2024 to 31 August 2025 **- CONFIDENTIAL**
   - **Attachment A-4.6(a.3)** – Trial Balance for the Review Period from 1 September 2025 to 30 June 2026 **- CONFIDENTIAL**
   - **Attachment A-4.6(b)** – Trial Balance for the Financial Year Ended 31 August 2026 (Unaudited) **- CONFIDENTIAL**

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

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

Chart of Accounts has been provided confidentially.

Attachment A-4.7 – Chart of Accounts **- CONFIDENTIAL**

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

    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
    (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
    (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
    (c) How is the exchange rate determined in your accounting system and how often is it updated?

    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

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.
    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
    Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

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 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.

Not Applicable. The Company did not make any direct or indirect sales or exports to Australia during the review period and has never made sales or exports to Australia since incorporation.

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 have been exempted from anti-dumping duties under 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*.
    - 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.

    Not Applicable. There were no Australian sales transactions or source data.

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

    Not Applicable. There were no Australian sales transactions or source data.

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".
    Not Applicable. There were no Australian sales transactions or source data.

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.

Not Applicable. There were no Australian export transactions during the review period.

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

Not Applicable. There were no Australian export transactions during the review period.

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.

2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic, Australian and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

3. For all amounts in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet 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.

The Company completed the required sales reconciliation for the review period. Australian sales were nil.

Worksheet B-4 – Upwards Sales Reconciliation – **CONFIDENTIAL**

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.
   Not Applicable. There were no exports or sales to Australia during the review period and no Australian export MCCs.

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.

   Not Applicable. There were no exports or sales to Australia during the review period and no Australian export MCCs.

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.
   The Company manufactured and sold aluminium extrusion products in Malaysia falling within the goods under consideration. Products may vary by profile design, alloy, dimensions, temper and finish.

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.

   Domestic like goods have been classified using the Commission's prescribed MCC structure.

   Attachment C-2.2 - List of MCCs of like goods sold – **CONFIDENTIAL**

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 of showing the product or SKU codes for each MCC.
   If no:
   (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

   The Company uses internal product codes to identify aluminium extrusion profiles.

   Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

SECTION D
DOMESTIC SALES

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

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
   (a) Marketing and advertising activities
   (b) Price determination and/or negotiation process
   (c) Order placement process
   (d) Order fulfilment process and lead time
   (e) Delivery terms and process
   (f) Invoicing process
   (g) Payment terms and process

   The Company sells aluminium extrusion products directly to customers in the Malaysian domestic market. The sales process generally comprises customer enquiry, quotation and order confirmation, production planning, manufacture, quality inspection, packing, invoicing and delivery. Selling prices are generally quoted on a weight basis. Sales transactions are recorded in the Company's accounting system and the sales process is governed by the Company's established procedures.

   Attachment D-1.1 – Sales Process Diagrams – **CONFIDENTIAL**

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.
   No. The Company did not sell the like goods to any related domestic customers during the review period. All domestic customers reported in Worksheet D-2 are unrelated to the Company.

   Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
   The Company applies a pricing mechanism for aluminium extrusion products.

   Attachment D-1.3 – Price Extra List – **CONFIDENTIAL**

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
   The Company's domestic customers include industry participants purchasing aluminium extrusion products for further fabrication, resale and/or project requirements. Selling prices may vary according to customer and commercial circumstances.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
   The Company did not provide standard on-invoice discounts or off-invoice rebates during the review period. Adjustments may occasionally be agreed in relation to defective goods on a case-by-case basis.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
   The Company issues credit notes and/or debit notes in the ordinary course of business where adjustments to original sales transactions are required, including for returns, rejected or defective products and quantity discrepancies.

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

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

The Company uses the invoice date as the date of sale for purposes of this Questionnaire. The Company is not claiming an alternative date of sale.

Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
   - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
   - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

The Company completed Worksheet D-2 – Domestic Sales for the review period. The worksheet contains transaction-level domestic sales information for the like goods.
Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

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".
   The domestic sales data were extracted from the Company's ordinary sales records for the review period.

Attachment D-2.2 (a) – Sales Invoice Detail List – **CONFIDENTIAL**

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Delivery invoices

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

   The Company identified the two largest domestic sales invoices by value relating to sales of the like goods during the review period and provided the relevant supporting documentation.

   Attachment D-3(a) – Supporting Documents for Domestic Sale Sample 1 – **CONFIDENTIAL**
   Attachment D-3(b) – Supporting Documents for Domestic Sale Sample 2 – **CONFIDENTIAL**

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

2. Please provide all documents and worksheets, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods under consideration and other sales (e.g. non-goods or services)
     - Domestic and third country sales of the goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

   The domestic sales of like goods reported in Worksheet D-2 have been reconciled to the Company's accounting records for the review period.

   Worksheet B-4 – Upwards Sales Reconciliation – **CONFIDENTIAL**

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:

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

The Company has completed the calculation of the credit expense applicable to domestic sales of the like goods in accordance with the requirements of this Questionnaire.

The completed Excel worksheet setting out the calculation is provided as **Attachment E-1.1** – Credit Expense **- CONFIDENTIAL**

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?
   The Company maintains short-term banking facilities, including Bankers' Acceptance (BA) and overdraft facilities, as part of its ordinary business financing arrangement.

   Attachment A-4.1(b) - Audited Financial Statement FY2025 Note 12 Bank Borrowings – **CONFIDENTIAL**

3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
   No. The Company do not have any interest earning deposits or cash product denominated in our local currency.

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
   (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
   (b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Not Applicable. The Company had no Australian customers and made no direct or indirect sales or exports of the goods under consideration to Australia during the review period from 1 July 2025 to 30 June 2026. Accordingly, there are no Australian customer credit terms or associated credit costs to report.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
   Aluminium extrusion profiles sold by the Company are generally packaged using cling film wrapping and palletiation for handling, protection and delivery to customers. The packaging method may be adapted where necessary having regard to the product dimensions and specific customer requirements.

2. What is the packaging used for your export sales of the goods to Australia?
   Not Applicable. The Company did not make any direct or indirect sales or exports of the goods under consideration to Australia during the review period and therefore incurred no Australian export packaging costs.

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

   The Company's normal packaging method for aluminium extrusion profiles is generally the same for both domestic and export sales, comprising cling film wrapping and palletisation.

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?
   Domestic sales are generally delivered using the Company's own vehicles.

   Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

2. What are the delivery terms of the export sales of the goods to Australia?
   Not Applicable. The Company did not make any direct or indirect sales or exports of the goods under consideration to Australia during the review period from 1 July 2025 to 30 June 2026. Accordingly, there were no Australian export sales or applicable delivery terms.

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?
   Not Applicable. The Company had no export sales of the goods under consideration to Australia during the review period. Accordingly, no Australian inland transport costs were incurred or reported in worksheet B-2 – Australian Sales.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?
   Not Applicable. The Company had no export sales of the goods under consideration to Australia during the review period. Accordingly, no port handling or other export charges relating to Australian sales were incurred or reported in worksheet B-2 – Australian Sales.

5. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
   Not Applicable. The Company had no export sales of the goods under consideration to Australia during the review period. Accordingly, no ocean freight costs relating to Australian sales were incurred or reported in worksheet B-2 – Australian Sales.

6. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
   Not Applicable. The Company had no export sales of the goods under consideration to Australia during the review period. Accordingly, no marine insurance costs relating to Australian sales were incurred or reported in worksheet B-2 – Australian Sales.

7. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
   Not Applicable. The Company had no export sales of the goods under consideration to Australia during the review period. Accordingly, no Australian importation or delivery costs were incurred or reported in worksheet B-2 – Australian Sales.

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.
   The Company may incur sales commissions on certain transactions.

   Attachment E-4.1 – Sales Incentive **- CONFIDENTIAL**

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
   - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
   - How is VAT accounted for in your records in relation to sales of the goods and like goods?
   - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
   - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

   Yes. Domestic and export sales are subject to applicable Malaysian Sales Tax treatment. Sales of aluminium extrusion profiles in the Malaysian domestic market are generally subject to Malaysian SalesTax at the applicable rate of 5%, except where the customer is entitled to an applicable exemption and provides the Company with the required valid exemption documentation. Where a valid exemption applies, Sales Tax is not charged on the relevant transaction.

   Goods exported from Malaysia are not subject to Malaysian Sales Tax in the same manner as taxable domestic sales.

   Worksheet D-2 – Domestic Sales – **CONFIDENTIAL**

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
   Apart from the commissions described above, no other direct selling expenses specifically attributable to individual domestic sales transactions.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
   Not Applicable. There were no Australian selling expenses.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details and supporting documentation.
   - An adjustment will only be made where there is evidence that the difference affects price comparability.
   - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*[2] for more information.

   No adjustment is needed.

[2] Available on the commission website

SECTION F
THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
   During the review period, the Company exported like goods to third-country markets. There are no material differences in the sales process for third-country export sales compared with the Company's general export sales process described in B-1.1.

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
   No. The Company did not sell the like goods to 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.

   Invoice date is used as the date of sale.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
   - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
   - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
   - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   The Company completed the third-country sales worksheet.

   Worksheet F-2 – Third Country Sales – **CONFIDENTIAL**

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".
   The data were extracted from the Company's ordinary sales records.

   Worksheet F-2 – Third Country Sales – **CONFIDENTIAL**

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.
   Not Applicable. JS ALUMINIUM EXTRUDER SDN. BHD. did not make any direct or indirect sales or exports of the goods under consideration to Australia during the review period from 1 July 2025 to 30 June 2026.

SECTION G
COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.
   G-1.1 The Company manufactures aluminium extrusion profiles from aluminium billets. Depending on customer specifications, profiles may undergo anodizing or powder coating. The Company maintains production process flowcharts.

   Attachment G-1.1 – Production Process Flowcharts (Aluminium Extrusion, Anodizing and Powder Coating) – **CONFIDENTIAL**

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.
   G-1.2 Yes. One of the supplier is related to the Company through a common shareholder. It supplies aluminium billets and provides scrap reprocessing services on a tolling basis.

G-2 Cost accounting practices

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

   Not Applicable. The Company does not use standard or budgeted costs as the basis of its cost accounting system.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).
   Actual production costs are recorded in the Company's accounting records. The Company does not maintain separate production cost centres.

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.
   No. Separate production cost centres are not maintained.

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
   Products are identified by individual profile/design.

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
   No. The Company does not apply different cost valuation practices for management and financial accounting purposes.

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

   No start-up operations in relation to the goods occurred during the review period.

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)?
   Inventories are valued in accordance with the Company's accounting policies.

   Please refer to: **Worksheet G-3** – Domestic CTM – **CONFIDENTIAL**

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
   Damaged or sub-standard goods are classified as scrap or by-products and valued in accordance with the Company's inventory valuation practices.

10. What are the valuation methods for scrap, by products, or joint products?
    Scrap and by-products arising from the production processes are valued based on the prevailing market price.

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
    No. The Company is not charged management fees or corporate allocations by related companies.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
   - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

   Worksheet G-3 – Domestic CTM has been completed using actual costs for the review period.

   Worksheet G-3 – Domestic CTM – **CONFIDENTIAL**

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".
   The sources of the data reported in G-3 are identified in the relevant source worksheet.

   Worksheet G-3.2 – Domestic CTM Source – **CONFIDENTIAL**

G-4 Selling, General & Administrative expenses

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

   G-4.1 The Company has completed the SG&A listing.

   Worksheet G-4.1 – SG&A Listing – **CONFIDENTIAL**

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.

   The Company has completed the domestic SG&A calculation.

   Worksheet G-4.2 – Domestic SG&A Calculation – **CONFIDENTIAL**

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.

   The Company has completed the SG&A reconciliation.

   Worksheet G-4.3 – Upwards SG&A – **CONFIDENTIAL**

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.
   Detailed general ledger listings are provided for the review period and the most recent financial year.

   - **Attachment G-4.4(a)** – Detailed SG&A General Ledger Listings, Review Period 1 July 2025–30 June 2026 – **CONFIDENTIAL**
   - **Attachment G-4.4(b)** – Detailed SG&A General Ledger Listings, Financial Year 1 September 2025–31 August 2026 – **CONFIDENTIAL**

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
   - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

   Not Applicable. The Company did not export or sell goods under consideration to Australia during the review period.

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".
   Not Applicable. There is no Australian CTM source data to report.

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

   Costs reported in Worksheet G-3 are based on actual cost and allocated using production quantity as basis for allocation for:
   (a) Raw materials;
   (b) Labour; and
   (c) Manufacturing overheads

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.
   The Company has identified the domestic model with the largest production volume and provided the cost allocation demonstration.

   Worksheet G-3 – Domestic CTM – **CONFIDENTIAL**

   Attachment G-3.1(a) – Quarterly Production Report – **CONFIDENTIAL**

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
   Aluminium billet is the principal raw material.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
   - 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.

   No. The Company does not manufacture billets as an integrated process or source them from a controlled subsidiary.

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.
   The relevant raw material cost percentage is reported in the confidential response.

   Worksheet G-3 – Domestic CTM – CONFIDENTIAL

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.

   The Company has completed the required transaction-level purchase listing for the qualifying raw material.

   Worksheet G-7.4 – Raw Material Purchases – CONFIDENTIAL

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
   Sources for the data in the raw material purchase worksheet are provided.

   Attachment G-7.5 – Source of Data for Raw Material Purchases **– CONFIDENTIAL**

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
   (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

The requested purchase invoice samples, payment records and reconciliation documents have been provided.

- **Attachment G-7.6(a.1)** – Largest Aluminium Billet Purchase Invoice and Proof of Payment – **CONFIDENTIAL**
- **Attachment G-7.6(a.2)** – Second Largest Aluminium Billet Purchase Invoice and Proof of Payment – **CONFIDENTIAL**

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.
   Yes. One of the Company's aluminium billet suppliers is a related party through a common shareholder. The billet purchase price is determined based on the applicable daily LME aluminium market price, the corresponding daily exchange rate and an applicable billet premium of market rate.

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.

   The Company has completed the upwards cost reconciliation for domestic CTM. Australian CTM is not applicable.

   Worksheet G-8 – Upwards Costs – **CONFIDENTIAL**

2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
   - For example, worksheets showing how you identified and categorised the cost to make:
     - the goods under consideration and other costs (e.g. non-goods or tolling services)
     - Domestic, Australian and third country goods under consideration
   - If the documents include spreadsheets, all formulas used must be retained.
   - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.

   Supporting documents and workings are provided.

   Attachment G-8.1 (a) – CONFIDENTIAL

   Attachment G-8.1 (b) – CONFIDENTIAL

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.

   The relevant source document and account references are identified in the completed worksheet.

   Worksheet G-8 – Upwards Costs – **CONFIDENTIAL**

G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.
   Production quantities are recorded from approved production reports and summarised for periodic reporting.

   Attachment G-9.1 – Production Quantity Recording Flowchart – **CONFIDENTIAL**

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.
   Production records support the quantities used in the Company's reporting.

   Attachment G-9.1 – Production Quantity Recording Flowchart – **CONFIDENTIAL**

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
   Production quantities in Worksheet G-3 include output recorded at successive stages of manufacture, including subsequent finishing processes. They are therefore not directly comparable with domestic sales volumes in Worksheet D-2. Differences also reflect sales to third-country markets and normal timing and inventory movements.

   (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".
   Not Applicable. The Company did not export or sell goods under consideration to Australia during the review period.

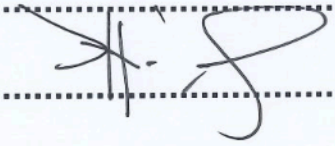
4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?
   Production volumes and product mix are principally determined by customer orders, taking account of operational requirements.

5. What lead times are typically needed to adjust volumes of production for the goods?
   The lead time required to adjust production volumes varies depending on product specifications, available production capacity, raw material availability and tooling requirements. Production adjustments are planned according to the relevant operational requirements and customer delivery schedules.

EXPORTER'S DECLARATION

I hereby declare that **JS ALUMINIUM EXTRUDER SDN. BHD.** (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 : EFFENDY BIN MOHAMED BASIR

Signature : 

Position in Company : DIRECTOR

Date : 09th OCTOBER 2026

APPENDIX
GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information. Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

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

by air, road, rail etc.

DAF delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)

DES delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDU delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDP delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where

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

Selling, general and administration expenses (SG&A)

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

. domestic sales of like goods

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

. sales in the industry in the country of export.

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