NON-CONFIDENTIAL
AD/IMP/2026/01

QUESTIONNAIRE FOR IMPORTERS ON THE PETITION OF ANTI-DUMPING DUTIES INVESTIGATION

Importer(s) submitting must ensure that:

- **submissions are to be filed on the Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my);**
- **each page is to be labelled either "C*onfidential*" or "*Non-Confidential*";**
- **Non-Confidential summaries are provided in sufficient detail to permit a reasonable understanding of the substance of the confidential information;**
- **if such information is not susceptible of summary, a statement of reasons why summarisation is not possible shall be provided; and**
- **the Importer's declaration is to be completed.**

IMPORTER:
BW YEE SENG STEEL INDUSTRIES SDN BHD

SUBJECT MERCHANDISE:
FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

INTRODUCTION

IMPORTER	: **BW YEE SENG STEEL INDUSTRIES SDN BHD**
SUBJECT MERCHANDISE	: **FLAT ROLLED PRODUCT OF OTHER ALLOY AND NON-ALLOY STEEL, PLATED OR COATED WITH ALUMINIUM AND ZINC**
H.S. CODES / AHTN	: **7210.61.11 00, 7210.61.12 00, 7210.61.91 00, 7210.61.92 00, 7210.61.99 00, 7212.50.23 00, 7212.50.24 00, 7212.50.29 00, 7225.92.90 00, 7225.99.90 00, 7226.99.19 00 and 7226.99.99 00.**

Note: The H.S. Code and AHTN are given only for information and have no binding effect on the classification of the subject merchandise.

ORIGINATING IN	: **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**
EXPORTED FROM	: **PEOPLE'S REPUBLIC OF CHINA, CHINESE TAIPEI AND SOCIALIST REPUBLIC OF VIET NAM**

For the purpose of this submission:

Year 1	**: 1 JANUARY 2023 – 31 DECEMBER 2023**
Year 2	**: 1 JANUARY 2024 – 31 DECEMBER 2024**
Period of Investigation (POI)	**: 1 JANUARY 2025 – 31 DECEMBER 2025**

STATUTORY REFERENCE:

Countervailing and Anti-Dumping Duties Act 1993 [Act 504]
Countervailing and Anti-Dumping Duties Regulations 1994 [Regulations 1994]
Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994

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PREAMBLE

Please read this section before you proceed to answer the questions.

1. Ministry of Investment, Trade and Industry (MITI) has received a petition for the imposition of anti-dumping duties against a subject merchandise that your company import into Malaysia.

2. The World Trade Organization (WTO), to which Malaysia is signatory, provides remedies by way of duties where imported products are found to be dumped and causing or threatening to cause material injury to a domestic industry producing the like product.

3. The purpose of countervailing and anti-dumping legislation is to empower the Government of Malaysia (Government) to take remedial measures against unfair trading by foreign producers/exporters and to provide a framework for investigating allegations of injury caused by dumped or subsidised imports.

4. The Petitioner alleged that the subject merchandise was imported at dumped prices and has materially injured the domestic industry. As required by the Countervailing and Anti-Dumping Duties Act 1993 (Act 504) and the Countervailing and Anti-Dumping Duties Regulations 1994 (Regulations 1994), the Petitioner provided a detailed petition substantiating the allegations. A copy of non-confidential version of the petition is attached in the Trade Remedies Investigation Management (TRIMA) system.

5. MITI has accepted the petition and has initiated an investigation. MITI is not an advocate for any party in these inquiries, but analyses the information produced by the interested parties to reach an impartial decision based on all the facts presented. MITI urges importer to complete this questionnaire and submit the response in the TRIMA system within the time frame specified in the attached Notice of Initiation.

GENERAL INSTRUCTIONS

A. Guidelines to Complete the Questionnaire

1. Please refer to the notice of initiation and non-confidential version of the petition and read the instructions carefully before completing the questionnaire.

2. Please answer all questions in the order presented. Ensure that all information and tables conform strictly to the prescribed format and are clearly labelled.

3. The respondent shall not alter the existing set of questions by inserting, deleting, modifying or any other means that may impinge upon the information requested by the Government of Malaysia (Government). Any unauthorised alteration may result in the rejection of the submission.

4. Please ensure the questionnaire is accurate, complete and includes all necessary supporting documentation. Additional data may be provided if it strengthens the case for the allegation of dumping or injury. If a question is not applicable to your company, clearly state "**Not Applicable**" and **state the reason / justification**.

5. All information required in the Tables of this questionnaire must be completed in the respective Sections, and cannot be answered solely by referring to attachments. Exceptional is made for **Tables B-1.2, C-1.1, D-1.1, D-1.2, D-1.3, D-2.3, D-2.4, D-2.5, D-3.4, D-3.5, D-3.6, E-1.1, E-1.2 and E-2.1** which must be submitted using the official Excel templates provided.

6. All documents, supporting evidence, and source materials submitted in a language other than *Bahasa Melayu* or English must be accompanied by an official English translation from an **accredited translator or institution**. Failure to provide a certified English translation may result in the submitted information being disregarded.

7. For the purpose of submitting this questionnaire, all data and information provided must be extracted from the respondent's official **accounting records**.

8. The respondent must **explicitly identify** all units of measurement and currencies used in every table and calculation. These units and measurements must be **applied consistently** throughout the entire questionnaire to ensure data integrity. Furthermore, the respondent must clearly cite the source(s) for all statistical figures and external data provided.

9. Information submitted in this questionnaire may be subject to verification by the Investigating Authority (IA). Accordingly, the respondent must identify and retain all worksheets, supporting evidence and source documents used to compile the response and be prepared to substantiate all submitted information during the verification process.

10. The verification process is limited to validating the accuracy and completeness of the information already submitted in the questionnaire. Failure to provide

source documents that reconcile with the questionnaire data may lead to the information being disregarded.

11. If you intend to have another party act on your behalf, you must ensure that the Government receives a properly documented **Letter of Authorisation**. This applies to any legal representative, consultant, or any third party representing the company. The Government must be notified of such appointments expeditiously to ensure all communications are legally recognised.

12. In case your company does **not import** the subject merchandise, submit a properly documented statutory declaration signed before a Notary Public/Commissioner for Oaths (refer to page **x** of the questionnaire).

B. Time Limits and Non-Cooperation

1. You should be aware that your responses to the questionnaire will constitute the body of information on the basis of which preliminary and final findings will be determined. In this respect, it is essential that your responses to the questionnaire and any material corrections be submitted within the time limits provided for this purpose.

2. Failure to answer all applicable questions accurately may compel MITI to use facts available from other sources. If MITI finds that any interested party has supplied false or misleading information, MITI shall disregard any such information in accordance with Section 36 of Act 504 and make use of facts available in accordance with Section 41 of Act 504.

3. You should also be aware that if all relevant information requested is not received by the IA within the specified time limits, or the submission of incomplete, false or misleading information is the case, the preliminary and final determination may be made on the basis of facts available in accordance with Section 41 of Act 504, based on Article 6.8 and Annex II of the Agreement on Implementation of Article VI of The General Agreement on Tariffs and Trade 1994.

4. The IA may disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process and may establish preliminary or final findings on the basis of facts available, which may include the information set out in the petition.

C. Submission of questionnaire responses via TRIMA system

1. In accordance with Regulation 37(4) and 37(6) of Regulations 1994, the respondent is required to submit **both** confidential and non-confidential versions of the submission via the **Trade Remedies Investigation Management (TRIMA) system (https://traderemedies.miti.gov.my)**. Every page must be clearly labelled or marked as either "**CONFIDENTIAL**" or "**NON-CONFIDENTIAL**".

2. All information designated as confidential will be treated as such by the Government. The non-confidential version will be placed in the public record and made accessible for public viewing through the **TRIMA system**.

3. Due to the sensitive nature of the information, all documents shall be properly labelled and uploaded to their respective sections within TRIMA. The Government shall not be held liable for the disclosure of confidential data that is improperly labelled or uploaded to incorrect, non-confidential sections by the respondent.

4. Files must be compatible and submitted in PDF, Excel or Word formats. Please ensure that the file names do not contain special characters [e.g., ! @ # $ % ^ & * ( ) + = { } [ ] ; : " ' <> ? , \ / | ` ~].

5. Data files must maintain the structure and column headings as proposed in the respective sections. The original order of data, field names and all formulas used within the spreadsheets must be preserved.

6. The TRIMA User Manual is available for reference within the TRIMA system.

D. How to Complete the Non-Confidential Version

1. Interested parties providing confidential response to the questionnaire are required to furnish non-confidential summaries thereof. In this regard, the following conditions apply:

   a. the non-confidential summaries shall be provided in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances, a party may indicate that such information is not susceptible to summarisation; in such cases, a formal statement of reasons explaining why summarisation is not possible shall be provided;

   b. if it is considered that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the information available or to authorise its disclosure in generalised or summary form, such information may be disregarded; and

   c. this is only exceptional for **Tables B-1.2, C-1.1, D-1.1, D-1.2, D-1.3, D-2.3, D-2.4, D-2.5, D-3.4, D-3.5, D-3.6, E-1.1, E-1.2 and E-2.1.** The Government acknowledges that the disclosure of raw data in these tables would provide a significant competitive advantage to a competitor or result in a significantly adverse effect upon the person supplying the information or from whom that person acquired the information.

2. When completing the non-confidential submission, you should bear in mind that all exporters, importers, Malaysian domestic producers and other interested parties will have access to it. The non-confidential submission should be sufficiently details to permit a reasonable understanding of the substance of the information submitted in confidence.

3. To assist in completing the non-confidential submission, the respondent is advised to use your completed confidential response as a basis. All information in the confidential version that is not considered confidential should be copied directly to the non-confidential version. In exceptional circumstances, where non-confidential summary cannot be provided, a formal statement of reasons must be included.

4. The Government may disregard submitted information under the following circumstances:

   a. If the Government finds that a request for confidentiality is not warranted, and the respondent is either unwilling to make the information public or to authorise its disclosure in generalised or summary form. In such cases, the information may be excluded unless its accuracy can be demonstrated to the satisfaction of the Government through appropriate sources; or

   b. If the non-confidential summaries, or the reasons provided for the inability to summarise (as outlined in Paragraph 1(a)), are deemed inadequate or fail to provide a reasonable understanding of the substance of the confidential data.

5. The respondent may use the following examples to summarise confidential information:

a. When the information concerns numerical data across multiple years, the respondent should use indices to show the trend.

Formula:

$$\text{Index} = \frac{\text{Current period value}}{\text{Base period value}} \times 100$$

Example of confidential information:

Description	Q1	Q2	Q3	Q4	Year 1
Volume (MT)	14,250 (Quarterly Base)	16,890	19,410	22,115	72,665 (Yearly Base)
Value (RM)	84,200 (Quarterly Base)	81,050	78,520	76,000	319,770 (Yearly Base)

Description	Q1	Q2	Q3	Q4	Year 2
Volume (MT)	15,000	14,500	12,300	14,000	55,800
Value (RM)	81,200	83,000	77,700	82,000	323,900

Description	Q1	Q2	Q3	Q4	POI
Volume (MT)	18,200	19,500	20,300	21,200	79,200
Value (RM)	82,500	81,550	79,500	85,050	328,600

The non-confidential summary (indexed):

Description	Q1	Q2	Q3	Q4	Year 1
Volume (MT)	100 (Quarterly Base)	118	136	155	100 (Yearly Base)
Value (RM)	100 (Quarterly Base)	96	93	90	100 (Yearly Base)

Description	Q1	Q2	Q3	Q4	Year 2
Volume (MT)	105	102	86	98	77
Value (RM)	96	99	92	97	101

Description	Q1	Q2	Q3	Q4	POI
Volume (MT)	128	137	142	149	109
Value (RM)	98	97	94	101	103

b. When confidential information concerns a single sensitive commercial detail or figure, redaction may be applied by using **[xxx]**. If a value is redacted, the unit of measurement or currency should remain visible where possible to provide context.

Example of confidential version:

"Cost of production is RM 3,000 per tonne which consist 70% of raw materials cost."

The non-confidential summary (redacted):

"Cost of production is RM [xxx] per tonne which consist [xxx]% of raw materials cost."

c. When confidential information involves specific names of parties or sensitive commercial terms, the respondent should summarise the text by replacing identifying details with their functional roles or using [xxx] placeholders.

Example of confidential version:

"TRADING COMPANY LTD stated that they acquired a ZRM Machine from JITU MACHINERY LTD on 20 September 2019. The product produced from the machine was sold to JIWA TRADING LTD. The product price was negotiated with a profit margin of 5% prior signing of the contract between the commercial and procurement department."

The non-confidential summary (functional redaction):

"TRADING COMPANY LTD stated that they acquired a [Machine] from [Supplier] on [Date]. The product produced from the machine was sold to [Customer]. [xxx] – Commercially sensitive details relating to price negotiations and margins]."

CHECKLIST

The purpose of the following checklist is to ensure that all questions from Section A to Section G have been answered and to permit a quick survey of any potentially missing information. Tick the relevant boxes to confirm where complete information has been submitted.

Section	***Tick if complete information has been provided***
Declaration Form (signed and stamped)	
Section A: Company Structure & Operations	
Section B: Purchase of the Subject Merchandise	
Section C: Purchase of the Like Product	
Section D: Sales	
Section E: Profitability	
Section F: Public Interest	
Section G: General Comments	

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

IMPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that **BW YEE SENG STEEL INDUSTRIES SDN BHD** (company) does import the subject merchandise and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

I affirm that the information contained in this questionnaire is complete and correct.

I understand that the information submitted may be subject to verification by the Government of Malaysia (Government) and any information submitted to the Government after the due date shall not be considered by the Government.

I agree should I refuse access to, or otherwise do not provide, necessary information within a reasonable period or significantly impede an investigation, including refuse to allow verification of its information; preliminary and final determinations in investigations under this Act may be made on the basis of the facts available, including the facts contained in this questionnaire response under regulation 9 of the Countervailing and Anti-Dumping Duties Regulation 1994 (Regulations 1994), as the case may be.

I agree that should the Government find any part of this questionnaire response is incomplete or incorrect, where the Government determines that it would impede or disrupt the investigation, or would adversely affect the rights of interested parties, the information shall be rejected without prejudice to whatever penalties that may be applicable under the Countervailing and Anti-Dumping Duties Act 1993 or any other written law.

Signature : _____

Name : KANG BENG TEONG

Designation : DIRECTOR

Date : 17/8/26

BW YEE SENG STEEL INDUSTRIES SDN. BHD. * 490192-D 199901015292

MINISTRY OF INVESTMENT, TRADE AND INDUSTRY MALAYSIA

DECLARATION

IMPORTER'S SUBMISSION IN RELATION TO A PETITION FOR ANTI-DUMPING DUTIES INVESTIGATION

I hereby declare that **BW YEE SENG STEEL INDUSTRIES SDN BHD** (company) does not import the subject merchandise and therefore have not completed the attached questionnaire.

Signature : _____

Name : KANG BENG TEONG

Designation : DIRECTOR

Date : 17 AUG 2026

BW YEE SENG STEEL INDUSTRIES SDN. BHD. 490192-D 199901015282

Before me,

_____

Notary Public / Commissioner for Oaths

SUNGAI BAKAP
PULAU PINANG

PESURUHJAYA SUMPAH
P 200
CHUA SIEW LEE
01.01.24 - 31.12.26
MALAYSIA

Seal

No. 1437, Tingkat Atas, Jalan Besar,
Taman Sungai Bakap,
14200 Sungai Bakap, Pulau Pinang.

SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name: BW Yee Seng Steel Industries Sdn Bhd (490192-D)

Address: 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, SPS, Pulau Pinang, Malaysia.

Telephone: +604 585 9999

Email: corporate@bwysgroup.com

Web page: www.bwysgroup.com

Factory

Name: BW Yee Seng Steel Industries Sdn Bhd (490192-D)

Address: 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, SPS, Pulau Pinang, Malaysia.

Telephone: +604 585 9999

Email: www.bwysgroup.com

Contact person

Name: Chan Han Nee

Position/Designation: Vice Present of Operations

Address: 1571, Jln Serunai, Kws Perindustrian Valdor, Mk12, 14200 Sungai Bakap, Pulau Pinang

Telephone: 016-4225897

Email:chan.hn@bwysgroup.com

Name: Lilian Woo Chen Nee

Position/Designation: Admin Manager

Address: 1571, Jln Serunai, Kws Perindustrian Valdor, Mk12, 14200 Sungai Bakap, Pulau Pinang

Telephone: 016-4191386

Email: lilianwoo@bwysgroup.com

A-2 Legal Representative/Consultant

If you have appointed a legal representative or consultant to assist you in this proceeding as notified in the **Letter of Authorisation** submitted to the Government, please provide the following details:

Name of firm	: Not applicable
Name of legal representative/consultant	: Not applicable
Name of contact person	: Not applicable
Address	: Not applicable
Telephone	: Not applicable
Email	: Not applicable

A-3 Corporate Information (including related parties)

1. Indicate your company registered name and form of business organisation (e.g., company, partnership or sole proprietorship). If you trade in a name other than this registered name, indicate the name(s) used.

   Name: BW Yee Seng Steel Industries Sdn. Bhd. (Company)

2. List the principal shareholders of your company and indicate the percentage of shareholding and the activities of these shareholders. For this purpose, use Table A-3.1. Structural diagrams may also be provided to illustrate and support your explanation.

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding
BWYS group Berhad	Investment holding.	100%

3. Please provide:

   a. A comprehensive diagram outlining the global hierarchy, including all parent companies, subsidiaries, and related entities in all countries.

      The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

   b. A detailed diagram of the company(ies)'s all internal departments and reporting lines.

      The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

   c. A detailed diagram identifying all units involved in the production, R&D, sales, distribution, and supply of the like product for both the domestic and export markets during the period of investigation.

      The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

   d. Copies of legal documents (e.g., memorandum of association, article of association, business registration, manufacturing license, return for allotment of shares, declaration of entitlement to shares/debentures,

notification of change in the register of directors, managers and secretaries and etc.)

The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

e. A copy of relevant brochures or pamphlets on your business activities.

The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

f. Please indicate Tax Identification Number (TIN) and SST or any related indirect tax registration number with a supporting official document. Provide a copy of the most recent company's Transfer Pricing Documentation (TPD) that was submitted to the relevant authority, the most recent TPD audit findings and respective summary by the respective authority. If your company do not maintain a TPD, please provide evidence to support your claim (i.e., National Tax Legislation on TPD).

The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

4. List the names, addresses, email and telephone numbers of all subsidiaries or other related companies in all countries that are involved with the production, sale, R&D, distribution and supply of the like product in the domestic market and export market during the investigation period. Specify the activities of each related company and percentage of shares owned. For this purpose, use Table A-3.2.

Table A-3.2: Listing of Related Companies

Name, address, email and telephone of related company in all countries	List of activities	Tick if manufacturer of the like product √	Tick if supplier of input used in the manufacturing of the like product √	Tick if importer of the like product √	Percentage of your company's shareholding in related company	Percentage of related company's shareholding in your company
BWYS Group Berhad Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BW Scaffold Industries Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BWYS Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BW Yee Seng (Timur) Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***

BWYS Metech Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BWYS Colour Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BWYS Plastic Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BWYS Prestige Properties Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
YS Global Industries Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***
BWYS Colmet Sdn. Bhd. Lot 1571, Jalan Serunai, Kawasan Perindustrian Valdor, Mukim 12, 14200 Sungai Bakap, Pulau Pinang. Tel: +604 585 9999	***	***	***	***	***	***

5. If your company has contractual links/agreement with other company(ies) in Malaysia or other countries (in particular, alleged country(ies) in this proceeding), for the production (e.g., subcontracting), supply and sale of the product or other licensing, technical patent or compensatory agreements, explain the nature of the agreement and indicate clearly the country where the company is located.

   Not Applicable.

6. Provide details of any other area of activity where your company has other commercial relationships with the alleged country(ies) in this proceeding (e.g., production facilities, joint ventures).

   Not Applicable.

SECTION B: PURCHASE OF THE SUBJECT MERCHANDISE

Subject Merchandise

"Subject merchandise" means the class or kind of merchandise exported or sold for exportation from the exporting country to Malaysia that is the subject of any countervailing or anti-dumping action under Act 504 as determined by the Government to be appropriate for establishing the scope of the action.

Note: All purchases of subject merchandise made through a local trader or distributor shall be declared in this section.

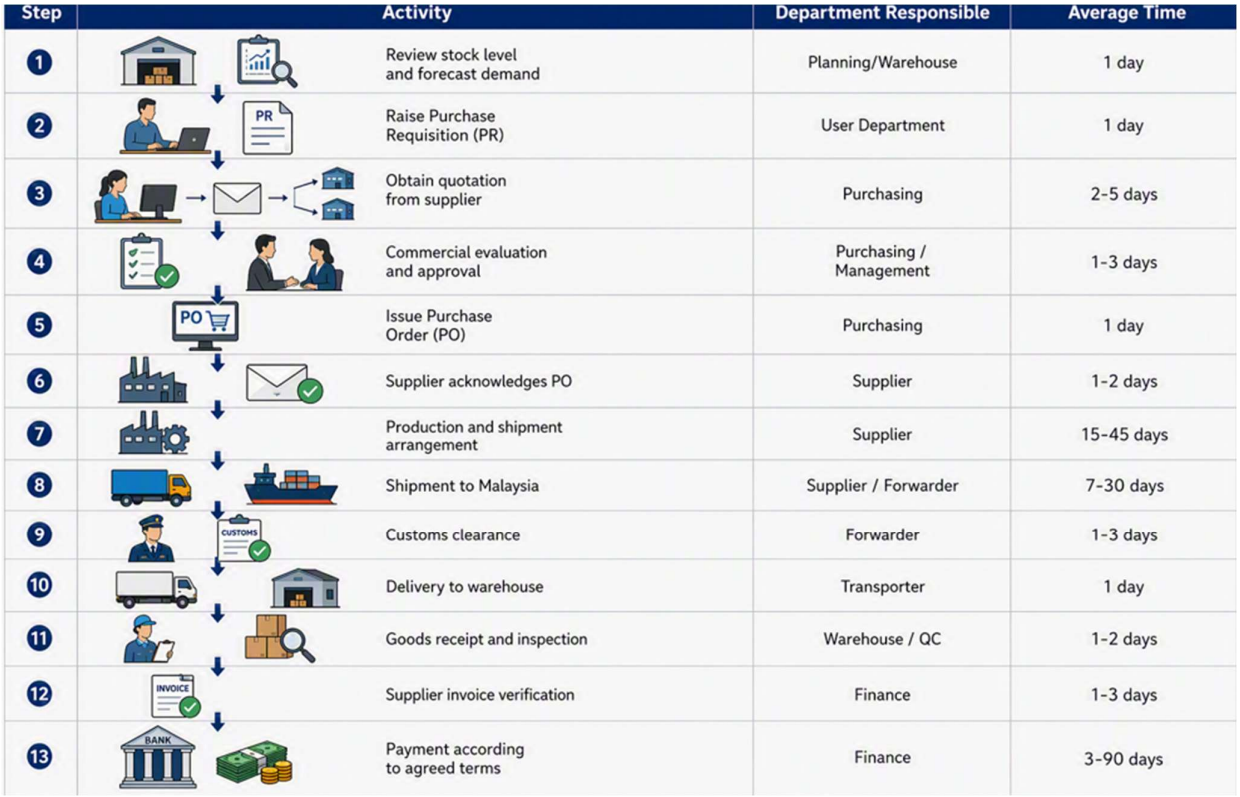
B-1 Purchase of the Subject Merchandise

1. Provide **detailed description of how purchases of subject merchandise are made**, indicating the procedure followed between time of order and delivery to your factory/warehouse. A **full explanation** of how **invoicing and** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the purchases process made through between **related** and **unrelated** companies.

Purchase from Unrelated Supplier
The subject merchandise is purchased based on production requirements and inventory levels. The procurement process is as follow

Step	Activity	Department Responsible	Average Time
1	Review stock level and forecast demand	Planning/Warehouse	1 day
2	Raise Purchase Requisition (PR)	User Department	1 day
3	Obtain quotation from supplier	Purchasing	2-5 days
4	Commercial evaluation and approval	Purchasing / Management	1-3 days
5	Issue Purchase Order (PO)	Purchasing	1 day
6	Supplier acknowledges PO	Supplier	1-2 days

Step	Activity	Department Responsible	Average Time
7	Production and shipment arrangement	Supplier	15-45 days
8	Shipment to Malaysia	Supplier / Forwarder	7-30 days
9	Customs clearance	Forwarder	1-3 days
10	Delivery to warehouse	Transporter	1 day
11	Goods receipt and inspection	Warehouse / QC	1-2 days
12	Supplier invoice verification	Finance	1-3 days
13	Payment according to agreed terms	Finance	3-90 days



2. Describe any differences between the subject merchandise and the like product purchased by your company. If there are no material differences, provide explain and support your response with relevant evidence where applicable.

The locally produced like product is generally available only with an AZ70 coating specification, whereas the imported subject merchandise is available in AZ50 and below. Our company imports the subject merchandise to meet

specific customer requirements for lower AZ coating specifications, which are not readily available from domestic suppliers. In addition, there is a significant price difference between the two products. Products with AZ70 coating typically carry a higher cost compared to AZ50 and below, with the price difference averaging approximately 30%. As a result, customers requiring lower coating specifications often prefer AZ50 and below products due to their more economical pricing while still meeting the intended application requirements.

Therefore, the imported subject merchandise and the locally sourced like product are not fully interchangeable from both a technical specification and commercial perspective. The imported product enables the company to satisfy customer demand for lower AZ coating specifications and more cost-competitive solutions that are not available from local sources.

3. Please list all source countries and provide the total value and volume of the subject merchandise purchased by your company as per Table B-1.1.

Table B-1.1: Purchases of the Subject Merchandise for Year 1, Year 2 and POI

Country	Year 1														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)
Country X	100	100	83%	191	201	100%	149	149	100%	81	80	100%	100	100	96%
Country Y	100	100	17%	0	0	0%	0	0	0%	0	0	0%	100	100	4%
Total	200	200		191	201		149	149		81	80		200	200	

Country	Year 2														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)
Country X	93	91	98%	205	206	100%	111	105	82%	171	150	93%	111	104	94%
Country Y	9	11	2%	0	0	0%	112	113	16%	57	52	7%	178	176	6%
Total	102	103		205	206		223	217		227	202		289	280	

Country	POI														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)	Quantity	Value	Total purchase (%)
Country X	124	113	97%	127	110	90%	146	124	99%	190	165	100%	113	97	97%
Country Y	16	15	3%	62	59	6%	5	5	1%	0	0	0%	82	79	3%

Total	140	128		189	168		150	129		190	165		195	176	

4. Based on format as per Table B-1.2, provide information on transaction-by-transaction basis relating to **purchase of subject merchandise** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table B-1.2.

Table B-1.2: Purchase of Subject Merchandise during Year 1, Year 2 and POI

Field name	**Field description**	**Explanation**
SEQ-NO	Sequence number	Sequential number for each transaction, or line item, in the purchase listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product purchased
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
SU-NAME	Supplier name	Supplier name
SU-CO	Supplier country	Supplier country
SU-REL	Supplier relation	"U" for unrelated supplier and "R" for related supplier
PR-NAME	Producer/ Manufacturer name	For purchases of finished goods were made through trader or distributor, state the name of producer/manufacturer
PDT-DES	Product description	Product description of the subject merchandise i.e., product name
PDT-CODE	Product sales code	Product sales code used for the subject merchandise
PDT-GRADE	Product grade	Product grades of the subject merchandise

Field name	Field description	Explanation
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime)
PDT-SPEC	Product specification	Product specification of the subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the subject merchandise
H.S	H.S Code	Harmonized System Code of subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
INT-STD	International/ Industrial Standard	International or industrial standard of the subject merchandise purchased
ORD-NO	Purchase order/ contract number	Purchase order or contract number of the transaction concerned
ORD-DATE	Date of purchase order /contract	Order date for which the purchase order/contract was issued
SHIP-DATE	Shipment Date	The date of the subject merchandise has been shipped
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment	Date when the company made the payment
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the subject merchandise for the transaction (specify the unit of measurement)

Field name	Field description	Explanation
GR-VAL	Gross invoice value	Gross invoice value of the purchase, inclusive of sales tax/VAT (specify currency used)
PURC-DISC	Purchase discount	Purchase discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax/VAT	Actual amount of sales tax/VAT charged on the supplier's invoice (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after purchase discount and sales tax/VAT on the invoices, in the currency of purchase (specify currency used)
CURR	Invoice currency	Currency in which the purchase transaction was made
EXCH	Exchange rate	Exchange rate used for the conversion of the currency of purchase to the currency of your accounting records
NET-INV	Net invoice value recorded in accounting records	Net invoice value of the transaction after purchase discount and sales tax/VAT, in the currency as it entered in your accounting records (specify currency used)
DOC-TYPE	Type of document	Type of document: “CN” for credit note; and “DN” for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, purchase return, price adjustment, quantity adjustment)
REMARK	Credit/debit notes remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)

Field name	Field description	Explanation	
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement)	
PURC-RETURN	Purchase return value	Purchase return value in the currency of purchase (specify currency used)	
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts	
REB	Rebate	Actual rebate received for the transaction (specify currency used)	
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement)	
NET-VAL CN/DN	Net purchase value after credit/debit adjustments	Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)	
COMM	Commissions	Amount of commission received related to the purchases of the subject merchandise. (specify currency used).	
Overseas Cost	INL-FRE	Inland freight	Amount of inland freight cost from factory/warehouse to port (specify currency used)
	OCE-FRE	Ocean freight	Amount of ocean freight cost (specify currency used)
	INS	Insurance	Amount of insurance cost (specify currency used)
	OTHER	Other adjustments	Any other amount of adjustment (please specify)

Field name	Field description	Explanation	
Wharf To Your Store Costs	CBF	Customs broker fees	Amount of brokerage fees (specify currency used)
	CDT	Custom duties & taxes	Amount of custom duties & taxes (specify currency used)
	PC	Port charges	Amount port charges by terminal operator (specify currency used)
	LL	Lift-on-lift-off	Amount of crane charges (specify currency used)
	CD	Container destuffing	Amount of destuffing cost (e.g., labour cost, forklift cost) (specify currency used)
	DEL-CS	Delivery costs	Amount of delivery/ transport costs from port to your factory/warehouse (specify currency used)
	OTHER	Other adjustments	Any other amount of adjustment (please specify)

B-2 Relationship with Exporter

1. Provide details of any reimbursement, compensation or benefit in respect of the whole or any part of the price given by the exporter or an associate of the exporter.

   No reimbursement, compensation, rebate, or other financial benefit was received from the exporter or any associate of the exporter. All transactions were conducted on an arm's length basis under normal commercial terms.

2. Indicate in detail your company's nature of commercial or other relationship with the exporter (e.g., Common shareholders etc.).

   Not Applicable.

   Note: Company to provide information and detail in the event exporter and the company are related within the Section 2(5) of Act 504.

   "Parties shall be deemed to be related if:
   (a) one of them directly or indirectly control the other;

(b) both of them are directly or indirectly controlled by a third party; or
(c) together they directly or indirectly control a third party."

3. Indicate the effects of this relationship on the price of the goods (e.g., Discount/Rebate/Commission etc.).
Not Applicable.

4. Provide a copy of any written agreement between your company and the exporter.
Not Applicable.

5. Indicate the effects of this written agreement on the price paid (e.g., Discount/Rebate/Commission etc.).

Not Applicable.

SECTION C: PURCHASE OF THE LIKE PRODUCT

Like Product

The product produced by the domestic industry must be "like product" to the subject merchandise. "Like product" means a product which is identical or alike in all respects to the subject merchandise, and may include any other product which has physical, technical or chemical characteristics, application or uses that resemble those of the subject merchandise as the Government deems appropriate.

C-1 Purchase of the Like Product

1. Provide **detailed description of how purchases of like product are made**, indicating the procedure followed between time of order and delivery to your factory/warehouse. A **full explanation** of how **invoicing and** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the purchases process made through between **related** and **unrelated** companies.

2. Provide information on transaction-by-transaction basis relating to **purchases of like product** during **Year 1, Year 2** and **POI**. For this purpose, use Excel format as per Table C-1.1.

Table C-1.1: Purchase of the Like Product during Year 1, Year 2 and POI

Field name	Field description	Explanation
SEQ-NO	Sequence number	Sequential number for each transaction, or line item, in the purchase listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product purchased
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
SU-NAME	Supplier name	Supplier name
SU-REL	Supplier relation	"U" for unrelated supplier and "R" for related supplier

Field name	Field description	Explanation
PDT-DES	Product description	Product description of the like product i.e., product name
PDT-CODE	Product sales code	Product sales code used for the like product
PDT-GRADE	Product grade	Product grades of the like product
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime)
PDT-SPEC	Product specification	Product specification of the like product i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like product
H.S	H.S Code	Harmonized System Code of subject merchandise
PHY-DIF	Physical difference	Market value of the physical differences
INT-STD	International/ Industrial Standard	International or industrial standard of the like product purchased
ORD-NO	Purchase order/ contract number	Purchase order or contract number of the transaction concerned
ORD-DATE	Date of purchase order /contract	Order date for which the purchase order/contract was issued
SHIP-DATE	Shipment Date	The date of the like product has been shipped
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment	Date when the company made the payment

Field name	Field description	Explanation
MODE-PAY	Mode of payment	Mode of payment made to the supplier (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product for the transaction (specify the unit of measurement)
GR-VAL	Gross invoice value	Gross invoice value of the purchase, inclusive of sales tax (specify currency used)
PURC-DISC	Purchase discount	Purchase discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax	Actual amount of sales tax charged on the supplier's invoice (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after purchase discount and sales tax on the invoices, in the currency of purchase (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	State credit/debit category (i.e., discount, rebate, purchase return, price adjustment, quantity adjustment)
REMARK	Credit/debit notes remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement)

Field name	Field description	Explanation
PURC-RETURN	Purchase return value	Purchase return value in the currency of purchase (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual rebate received for the transaction (specify currency used)
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement)
NET-VAL CN/DN	Net purchase value after credit/debit adjustments	Net purchase value after all credit/debit notes adjustments, including the purchase discounts, purchase returns, sales tax/VAT and all other applicable adjustments as recorded in your accounting records (specify currency used)
DEL-CS	Delivery costs	Amount of delivery/ transport costs to your factory/warehouse (specify currency used)
COMM	Commission	Amount of commission received related to the purchase of the like product. If more than one type of commission is received, insert additional column of data at this point for the additional types of commission received (specify the types and currency used). Do not aggregate the commission.
OTHER	Other adjustments	Any other amount of adjustment (please specify)

C-2 Comparison of Purchased of the Like Product and Subject Merchandise

1. Indicate all types/grades of the like product and subject merchandise purchased by your company during Year 1, Year 2 and POI in Table C-2.1.

Table C-2.1: Product Comparison

Year	**Product sales code**	**Commercial name of like product in your domestic market**	**Quantity of like product purchased** *(specify the unit of measurement)* **(A)**	**Commercial name of subject merchandise**	**Quantity of subject merchandise purchased** *(specify the unit of measurement)* **(B)**	**Indicate the quantity of like product purchased as % of quantity subject merchandise purchased (A/B) x 100%**
Year 1						
Year 2						
POI						

SECTION D: SALES

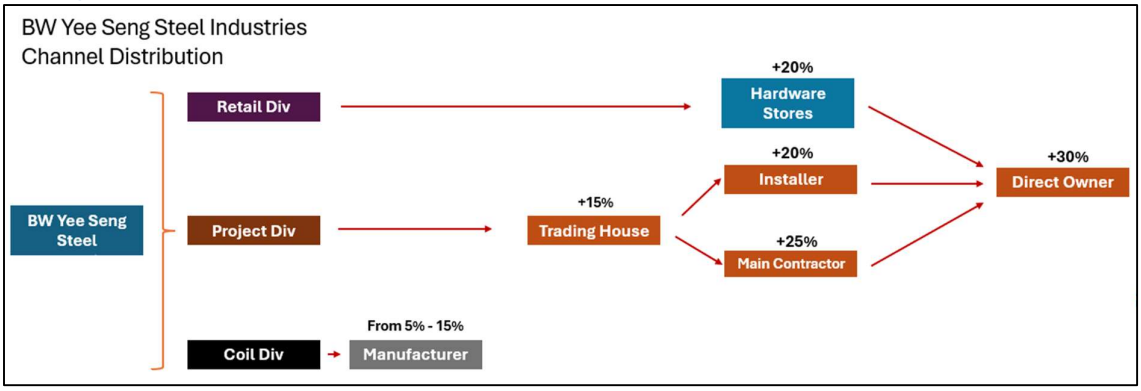
D-1 Sales Turnover

Please reply as comprehensively as possible to each of the following questions. In case where explanations are requested, be as thorough as possible.

A detailed understanding of the accounting and financial practices is necessary to analyse the reporting and allocation of expenses.

1. Explain your company's **channels of distribution** in the domestic and export market starting from the factory gate up to sales transaction to each class of customers (e.g., producers, distributors, wholesales, retailers), including related companies. Include a detailed **flow chart** indicating terms of sale and pricing. Explain the basis of your **categorisation of customers.**

   Below is an illustration of the typical channel distribution model for **BW Yee Seng Steel Industries (BWYS)**



1.1 Customer Categorisation

BWYS customers are generally categorised as follows:

- **Manufacturer** – Purchases coils primarily for the production of finished products.
- **Trading House** – Purchases finished products for resale to installers or main contractors.
- **Hardware Store (Retailer/Distributor/Wholesaler)** – Purchases finished products in bulk for distribution or resale to building owners, contractors, installers, and smaller hardware retailers. Some may also supply materials directly to small projects or local installers.
- **Installer** – Also referred to as sub-contractors, who purchase finished products for use in their own projects.
- **Main Contractor** – Purchases finished products for direct use in their construction projects.
- **Direct Owner** – Building owners who purchase finished products for their own buildings or projects.

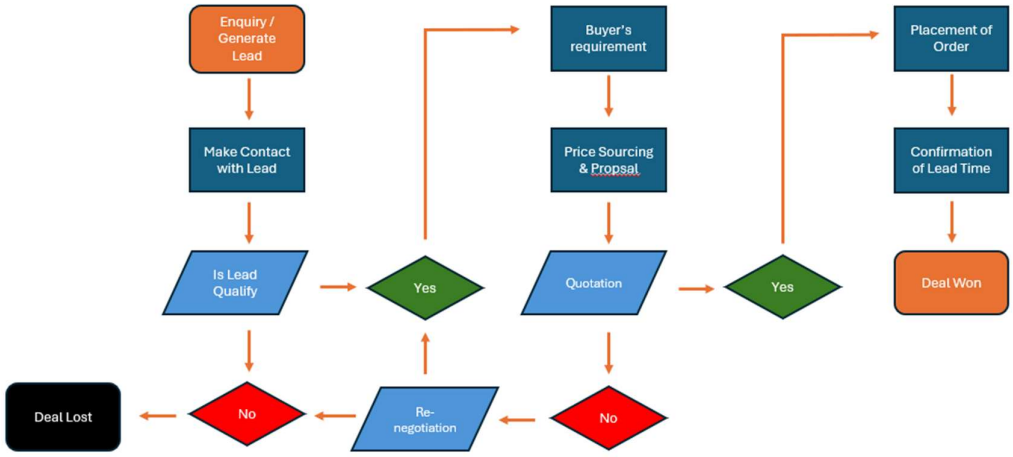
The same channel distribution model applies to the **export market**. It is important to clearly differentiate customer categories to maintain market share and avoid unnecessary price competition or price dumping, which could negatively impact BWYS's brand positioning in the respective export markets.

1.2 Transportation

Transportation charges are applied based on the **region or export country**. However, charges may vary between customers depending on their preferred delivery arrangements. Some customers may choose to arrange their own transportation and collect the materials directly from BWYS.

2. Provide **detailed description of how sales are made**, indicating the procedure followed between time of order and delivery to the first customer. A **full explanation** of how the **invoicing** and **payment** is made should be given. Provide a separate sample **chronological flowchart** detailing every step in this process. Indicate the **average time frame** within which each step takes place. Please **differentiate** the sales process made through between **related** and **unrelated** companies.

The illustration below shows the typical **BW Yee Seng Steel Industries (BWYS)** sales process, from the initial enquiry or lead generation stage through to the completion of material delivery.



tep	Description	Timeline
1	Receive customer enquiry and verify requirements, specifications, quantity, and delivery date.	Within 3 days
2	Source material costs, prepare quotation, negotiate terms, and obtain Purchase Order.	Within 10 days
3	Verify order details, confirm payment terms, and issue Order Confirmation.	1 day to 3 months

3. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any after sales price adjustments. If this sales process differs between classes of customers, describe each variation separately.

The overall sales process is generally similar across all customer categories. The main difference is the **material availability and delivery lead time**, which varies according to the customer's requirements and whether the material is available from stock.

3.1 Manufacturer

Delivery lead time depends primarily on coil availability. If the required material is not available in stock, the lead time may be approximately **3–4 months**, depending on production and shipment schedules.

3.2 Trading House, Installer & Main Contractor

Delivery is largely dependent on the project requirements and scheduled delivery dates.

- Some projects require immediate delivery and can be completed within **1–3 days** if materials are available.
- Larger projects may require delivery in batches and can take up to **6 months** to complete, depending on the project schedule and total material requirements.

3.3 Hardware (Distributor / Wholesaler)

The overall sales process is generally faster, with delivery typically completed within **1–3 days**, subject to material availability.

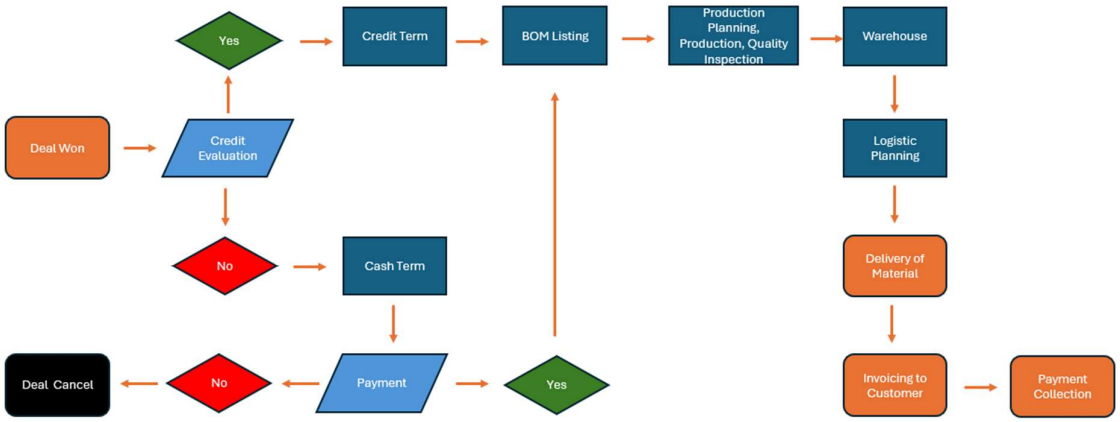
This is mainly because:

- **Standard finished products**, such as battens and C-Sections, are pre-produced at the factory in standard **6-metre lengths** and can be supplied from available stock.
- **Customised products**, such as corrugated metal sheets, battens, or C-Sections in non-standard lengths, may require approximately **2–3 days** for production.

All delivery lead times are subject to material availability, production capacity, and the customer's required delivery schedule

4. Explain whether production begins after the customers have establishing their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.

The following outlines the process from **Deal Won through Invoicing and Payment**:



Step	Process	Description	Typical Lead Time
1	Credit Evaluation / Payment	Upon receipt of the customer's order, the customer's credit status is reviewed. Customers with approved credit terms may proceed immediately, while cash-term customers are required to make full payment before processing.	1 Working Day
2	BOM Listing	Customer Service generates the Bill of Material (BOM) listing, which provides the material and production requirements for the order.	Immediate
3	Production Planning & Manufacturing	Production reviews the BOM, plans the manufacturing schedule based on material availability, and produces the goods according to customer specifications.	1 - 3 Days*
4	Quality Inspection & Warehouse Storage	Completed products are inspected for compliance with specifications and stored in the warehouse pending delivery.	Upon Production Completion
5	Delivery Arrangement	Logistics arranges transportation and delivery of the finished goods to the customer.	1 - 3 Days

Step	Process	Description	Typical Lead Time
6	Invoice Issuance	Final invoice is issued after delivery of the goods to the customer.	Same Day as Delivery
7	Payment Collection	Payment is collected according to the agreed credit terms. Outstanding balances are monitored and followed up by the Finance and Sales teams.	Based on Credit Terms

5. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the like products, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

For retail sales of finished goods available from stock, a formal quotation is generally not required. Sales personnel are provided with a **fixed price list** for the available finished goods.

- The price list is prepared and approved by Management.
- Sales personnel will refer to the approved price list when offering products to customers.
- The price list is **updated at the beginning of each month** to reflect the latest selling prices and market conditions.
- Sales personnel are required to follow the approved prices and obtain the necessary approval for any deviation from the price list.
- Upon customer confirmation, Sales will proceed with the order and delivery process based on stock availability.

6. Provide copies of all price lists issued or in use for Year 1, 2 and POI for all customers, including those used by related companies. Explain how these price lists are used to establish the final sales price to the individual customers and whether sales prices differ between customers, regions or time periods.

The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

7. If price lists are not used as a basis, explain how and on which basis prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.

The information is appended in the Confidential Submission. However, a summary is not possible as they are confidential legal and proprietary information of BWYS's corporate information. Any disclosure of the same may result in adverse business, operational and financial effect and/or leakage of BWYS corporate and business information.

8. Provide the financial documents for the most recent three completed financial years:

   a. Chart of accounts and trial balance.

   b. Audited, consolidated and unconsolidated financial statements (including notes to the accounts and auditor's opinion).

How do you define your company's function(s)? Tick all that apply to your company.

An importer of the subject merchandise and:

● a trader	☐	Please refer to D-1
● a distributor	☐	Please refer to D-2
● a further processor	☑	Please refer to D-3

D-1 TRADER

1. Please indicate to whom the exporter's/producer's invoice(s) are addressed. (Tick all that apply to your company):

   Your Company ☐

   Recipient/end user of the product ☐

2. Provide any commission received from the exporter/producer.

3. Indicate the terms of sale for all or the majority of your sales of the like product/subject merchandise (e.g., free into store 30 days, etc.)

4. Indicate the average lead time between a customer's order and the date of delivery for your sales of the like product/subject merchandise.

5. Indicate whether your company itself labels and/or packs the purchased of like product/subject merchandise, whether it uses a specialised company for labelling and/or packing as a subcontractor or whether the product is sold as such.

6. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-1.1.

Table D-1.1: Sales of the Like Product and Subject Merchandise in Malaysian Market (Trader)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is “1”, the second is “2”, and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-REL	Customer relation	“U” for unrelated customer; and “R” for related customer
PR-NAME	Producer/ Manufacturer name	State the name of producer/manufacturer
PR-CO	Producer/ Manufacturer country	Country of origin
PDT-DES	Product description	Product description i.e., product name
PDT-CODE	Product sales code	Product sales code used
PDT-GRADE	Product grade	Product grades sold
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime)
PDT-SPEC	Product specification	Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products/subject merchandise
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned

Field name	Field description	Explanation
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the like product/subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product/subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax	Actual amount of sales tax charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned

Field name	Field description	Explanation
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax and all other applicable adjustments as recorded in your accounting records (specify currency used)
OTHER	Other costs	Any other cost incurred in delivering product to the customer (please specify)

7. Based on the Table D-1.2 and D-1.3, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-1.2 and D-1.3.

    a. Provide the justification if your company use the average cost (V).

    b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

Table D-1.2: Total Cost of the Like Product

Description	Year 1 / Year 2 / POI *(specify currency)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit
Purchase cost										
Selling, General and Administration costs (SGA)										
Other costs (please specify)										
Total cost										

Table D-1.3: Total Cost of the Subject Merchandise

Description	Year 1 / Year 2 / POI (*specify currency)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit
Purchase cost										
Selling, General and Administration costs (SGA)										
Other costs (please specify)										
Total cost										

Note:

i. Specify whether the above costs are actual (A) or average (V)

D-2: DISTRIBUTOR

1. Indicate the percentage of sales of the like product and subject merchandise compared to your overall business in terms of quantity and value.

Table D-2.1: Percentage of Sales of the Like Product

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Sales of like product (A)**	**Total sales (B)**	**Percentage (%) (A/B x 100)**
Year 1 /Q1	**Quantity**			
	Value			
Year 1 /Q2	**Quantity**			
	Value			
Year 1 /Q3	**Quantity**			
	Value			
Year 1 /Q4	**Quantity**			
	Value			
Total Year 1	**Quantity**			
	Value			
Year 2 /Q1	**Quantity**			
	Value			
Year 2 /Q2	**Quantity**			
	Value			
Year 2 /Q3	**Quantity**			
	Value			
Year 2 /Q4	**Quantity**			
	Value			
Total Year 2	**Quantity**			
	Value			
POI /Q1	**Quantity**			
	Value			
POI /Q2	**Quantity**			
	Value			
POI /Q3	**Quantity**			
	Value			
POI /Q4	**Quantity**			
	Value			
Total POI	**Quantity**			
	Value			

Table D-2.2: Percentage of Sales of the Subject Merchandise

Year / Quarter	**Quantity** *(Specify unit of measurement)* **/ Value** *(Specify currency)*	**Sales of subject merchandise (A)**	**Total sales (B)**	**Percentage (%) (A/B x 100)**
Year 1 /Q1	**Quantity**			
	Value			
Year 1 /Q2	**Quantity**			
	Value			
Year 1 /Q3	**Quantity**			
	Value			
Year 1 /Q4	**Quantity**			
	Value			
Total Year 1	**Quantity**			
	Value			
Year 2 /Q1	**Quantity**			
	Value			
Year 2 /Q2	**Quantity**			
	Value			
Year 2 /Q3	**Quantity**			
	Value			
Year 2 /Q4	**Quantity**			
	Value			
Total Year 2	**Quantity**			
	Value			
POI /Q1	**Quantity**			
	Value			
POI /Q2	**Quantity**			
	Value			
POI /Q3	**Quantity**			
	Value			
POI /Q4	**Quantity**			
	Value			
Total POI	**Quantity**			
	Value			

2. Indicate the terms of sale for all or the majority of your sales of the like product/subject merchandise (e.g., free into store 30 days, etc.)

3. Indicate the average lead time between a customer's order and the date of delivery for your sales of the like product/subject merchandise?

4. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-2.3.

Table D-2.3: Sales of the Like Product and Subject Merchandise in Malaysian Market (Distributor)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
PR-NAME	Producer/ Manufacturer name	State the name of producer/manufacturer
PR-CO	Producer/ Manufacturer country	Country of origin
PDT-DES	Product description	Product description i.e., product name
PDT-CODE	Product sales code	Product sales code used
PDT-GRADE	Product grade	Product grades sold
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime)
PDT-SPEC	Product specification	Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products/subject merchandise
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned

Field name	Field description	Explanation
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the like product/subject merchandise was shipped out
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product/subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax	Actual amount of sales tax charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned

Field name	Field description	Explanation
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax and all other applicable adjustments as recorded in your accounting records (specify currency used)
Other	Other costs	Any other cost incurred in delivering product to the customer (please specify)

5. Based on the Table D-2.4 and D-2.5, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-2.4 and D-2.5.

    a. Provide the justification if your company use the average cost (V).

b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

Table D-2.4: Total Cost of the Like Product

Description	Year 1 / Year 2 / POI *(specify currency)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit
Purchase cost										
Selling, General and Administration costs (SGA)										
Other costs (please specify)										
Total cost										

Table D-2.5: Cost of the Subject Merchandise

Description	Year 1 / Year 2 / POI *(specify currency)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit	Actual (A) or Average (V)	Value Per Unit
Purchase cost										

Selling, General and Administration costs (SGA)										
Other costs (please specify)										
Total cost										

Note:

i. Specify whether the above costs are actual (A) or average (V)

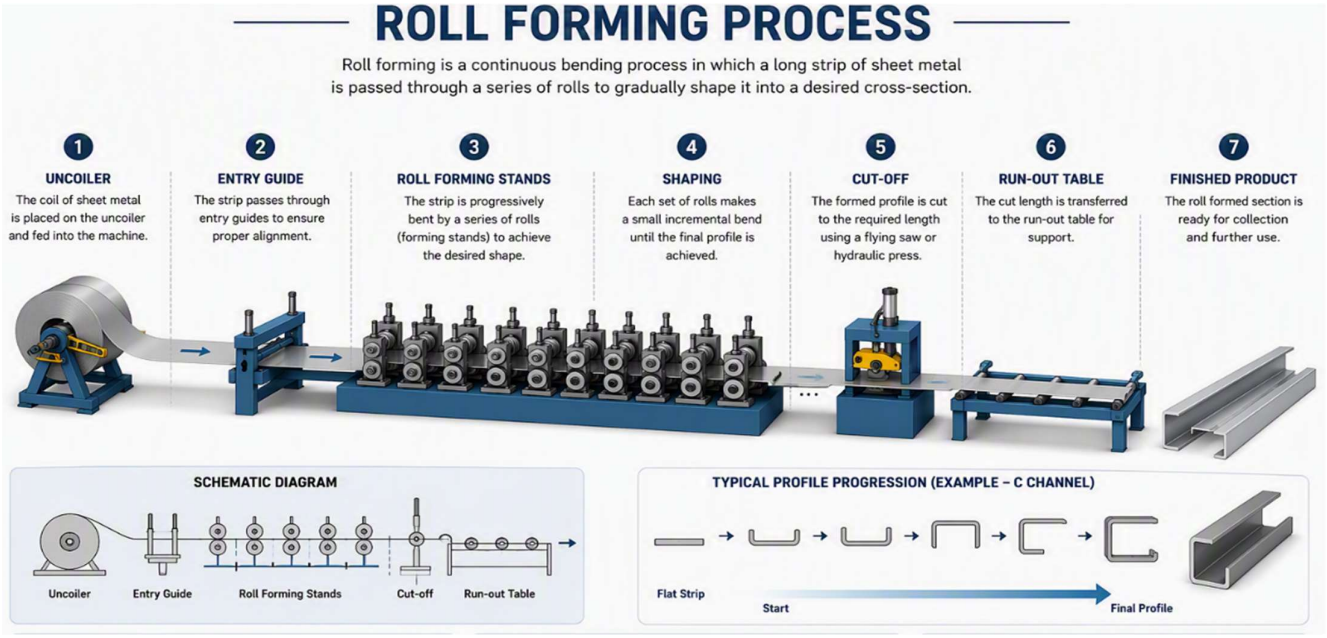
D-3 FURTHER PROCESSOR

1. If the like product and subject merchandise is further processed, describe the production process of the end products and sectors in which the end products are further used.

   Yes, the merchandise purchased by the company are further processed through a roll forming operation to produce the required profiles according to customer specifications.

   The general production process is as follows:
   Raw Material (Subject Merchandise / Like Product) → Receiving Inspection → Roll Forming Process → Cutting to Required Length → Quality Inspection → Packaging → Delivery to Customer

   During the roll forming process, the steel material is continuously passed through a series of rollers to gradually form the required profile and dimensions. The finished products are then cut to the specified lengths, inspected for quality compliance, and prepared for delivery to customers.



2. If the like product and subject merchandise is produced or used as input in the production of another product/finished good in your company, indicate the percentage of the like product and subject merchandise used in the production process compared to overall production inputs in terms of quantity and value in Year 1, Year 2 and POI.

Table D-3.1: Like Product Used in Production Process

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Like product used (A)	Total production inputs (B)	Percentage (%) (A/B x 100)
Year 1 /Q1	Quantity			
	Value			
Year 1 /Q2	Quantity			
	Value			
Year 1 /Q3	Quantity			
	Value			
Year 1 /Q4	Quantity			
	Value			
Total Year 1	Quantity			
	Value			
Year 2 /Q1	Quantity			
	Value			
Year 2 /Q2	Quantity			
	Value			
Year 2 /Q3	Quantity			
	Value			
Year 2 /Q4	Quantity			
	Value			
Total Year 2	Quantity			
	Value			
POI /Q1	Quantity			
	Value			
POI /Q2	Quantity			
	Value			
POI /Q3	Quantity			
	Value			
POI /Q4	Quantity			
	Value			
Total POI	Quantity			
	Value			

Table D-3.2: Subject Merchandise Used in Production Process

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Subject merchandise used (A)	Total production inputs (B)	Percentage (%) (A/B x 100)
Year 1 /Q1	Quantity	100	100	100
	Value	100	100	100
Year 1 /Q2	Quantity	95	95	100
	Value	91	91	100
Year 1 /Q3	Quantity	98	98	100
	Value	93	93	100
Year 1 /Q4	Quantity	105	105	100

Year / Quarter	Quantity *(Specify unit of measurement)* / Value *(Specify currency)*	Subject merchandise used (A)	Total production inputs (B)	Percentage (%) (A/B x 100)
	Value	94	94	100
Total Year 1	Quantity	398	398	100
	Value	378	378	100
Year 2 /Q1	Quantity	104	104	100
	Value	96	96	100
Year 2 /Q2	Quantity	97	97	100
	Value	90	90	100
Year 2 /Q3	Quantity	98	98	100
	Value	87	87	100
Year 2 /Q4	Quantity	111	111	100
	Value	92	92	100
Total Year 2	Quantity	409	409	100
	Value	365	365	100
POI /Q1	Quantity	103	103	100
	Value	86	86	100
POI /Q2	Quantity	114	114	100
	Value	93	93	100
POI /Q3	Quantity	136	136	100
	Value	109	109	100
POI /Q4	Quantity	140	140	100
	Value	112	112	100
Total POI	Quantity	494	494	100
	Value	399	399	100

3. product/subject merchandise been sold profitably over the past three years. Provide reason(s) and supporting evidences as necessary.
   Please refer to excel table E-1
4. Please list any products that may be substituted for the subject merchandise and their end uses.

Table D-3.3: List of substitute products

Substitute products	End uses
Higher coating mass Aluminium Zinc coated steel coils/sheets (e.g. AZ70, AZ100, AZ150)	Roofing sheets, wall cladding, purlins, battens, steel framing and other building and construction applications

5. Indicate whether changes in the prices of substitute products have affected the selling price of the imported subject merchandise.

☐ Yes ☐ No

If yes, explain the extent to which changes in the prices of substitute products have affected the selling price of the imported subject merchandise.

Yes. Higher coating mass products (e.g., AZ70 and above) may be used as substitutes for the subject merchandise but are typically priced approximately **30% higher**. This price increase may significantly impact economical and budget-sensitive projects, as customers generally seek cost-effective materials that meet the required specifications

Product / Coating Type	Current Request / Demand in Malaysia	Typical End Uses	Market Segment	Price Impact
AZ50 and below	Requested by customers requiring economical material and lower coating specification	Roofing sheets, wall cladding, repair works, agricultural buildings, light industrial use	Economy / budget-sensitive projects	Lower cost option
AZ70	Requested by customers requiring higher coating mass and better corrosion resistance	Roofing sheets, wall cladding, industrial buildings, projects requiring longer service life	Premium / project specification market	Approx. 30% higher than AZ50/below

6. Provide all sales of like product/subject merchandise in Malaysian market during Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-3.4.

Details of all domestic sales of the like product and/or subject merchandise in the Malaysian market for **Year 1, Year 2 and the POI** are provided in the accompanying Excel worksheet under **Table D-3.4**. The reported information has been extracted from the Company's accounting and sales records.

Table D-3.4: Sales of the Like Product and Subject Merchandise in Malaysian Market (Further Processor)

Field name	Field description	Explanation
SEQ-NO	Sequential number	Sequential number for each transaction, or line item, in the sales listing (i.e., the first transaction is "1", the second is "2", and so on)

Field name	Field description	Explanation
ACC-NO	Accounting ID number	Accounting ID or document number as recorded in accounting system
CODE	Company internal coding system	Code used for the product
INV-NO	Invoice number	Actual invoice number
INV-DATE	Invoice date	Actual invoice date of the transaction
CUST-NAME	Customer name	Customer name
CUST-REL	Customer relation	"U" for unrelated customer; and "R" for related customer
PR-NAME	Producer/ Manufacturer name	State the name of producer/manufacturer
PR-CO	Producer/ Manufacturer country	Country of origin
PDT-DES	Product description	Product description i.e., product name
PDT-CODE	Product sales code	Product sales code used
PDT-GRADE	Product grade	Product grades sold
PDT-CLASS	Product classification	Product classification (Prime or Non-Prime)
PDT-SPEC	Product specification	Product specification of the like product/subject merchandise i.e., technical characteristic or any other relevant specification
PDT-USAGE	Product usage	Product usage of the like products/subject merchandise
ORD-NO	Sales order/ contract number	Sales order or contract number of the transaction concerned
ORD-DATE	Date of sales order /contract	Date on which the sales order/contract was issued
SHIP-DATE	Shipment Date	The date the like product/subject merchandise was shipped out

Field name	Field description	Explanation
LAD-NO	Bill of lading number	Reference number of the bill of lading or other transport document
DEL-TERM	Delivery terms	Agreed terms of delivery (e.g., FOB, C&F, CIF, etc.)
PAY-TERM	Payment terms	Agreed payment terms (e.g., 30, 60, 90 days, etc.)
DATE-PAY	Date of payment received	Date on which the company received payment
MODE-PAY	Mode of payment	Mode of payment made by customer (e.g., cash, bank draft, telegraphic transfer (TT), letter of credit (LC), etc.)
QTY	Quantity	Quantity of the like product/subject merchandise for the transaction (specify the unit of measurement used)
GR-VAL	Gross invoice value	Gross invoice value inclusive of sales tax (specify currency used)
SALE-DISC	Sales discount	Sales discount deducted on the invoice referred for the transaction (specify currency used)
SALES-TAX	Sales tax	Actual amount of sales tax charged to customer (specify currency used)
NET-VAL	Net invoice value	Net invoice value of the transaction after sales discount and sales tax on the invoices, in the currency of sale (specify currency used)
DOC-TYPE	Type of document	Type of document: "CN" for credit note; and "DN" for debit note (if applicable for each transaction or line item)
CN/DN-NO	Credit/debit note number	Credit/debit note number issued for the transaction concerned
CN/DN DATE	Credit/debit note date	Date of credit/debit note issued for the transaction concerned
CN/DN-CAT	Credit/debit note category	Credit/debit category (i.e., discount, rebate, sales return, price adjustment, quantity adjustment)

Field name	Field description	Explanation
REMARK	Credit/debit note remark	Reason for issuing the credit/debit notes (e.g., cash discount, loyalty discount, bulk purchase, rebate, sales return, quality issue and other)
CN/DN-QTY	Quantity credited/debited	Quantity credited/debited as appropriate (specify the unit of measurement used)
SALES-RETURN	Sales return value	Sales return value in the currency of sales (specify currency used)
OTH-DISC	Other discounts	Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types and currency used). Do not aggregate the discounts.
REB	Rebate	Actual amount of rebate granted to the customer. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types and currency used). Do not aggregate the rebates
NET-QTY	Net quantity	Net quantity after credit/debit adjustment (specify the unit of measurement used)
NET-VAL CN/DN	Net sales value after credit/debit adjustments	Net sales value after all credit/debit notes adjustments, including the sales discounts, sales returns, sales tax and all other applicable adjustments as recorded in your accounting records (specify currency used)
OTHER	Other costs	Any other cost incurred in delivering product to the customer (please specify)

7. Based on the Table D-3.5 and D-3.6, indicate total cost incurred for the like product/subject merchandise in Malaysia market for Year 1, Year 2 and POI. For this purpose, use Excel format as per Table D-3.5 and D-3.6.

   a. Provide the justification if your company use the average cost (V).
   Not applicable.

   b. Explain in detail the methodology used to allocate purchase cost, selling, general and administrative (SG&A) expenses and other expenses incurred to the like product/subject merchandise. Your explanation should include:

      i. The allocation basis used for each category of expense (e.g., sales value, sales volume, or other appropriate basis);

Based on the audited financial statements figures and divided by total sales volume for the period.

ii. The reasons for selecting the allocation basis and how it reasonably reflects the costs attributable to the like product/subject merchandise;

Based on the audited financial statements and divided by total sales volume for the period.

iii. Whether the allocation methodology is consistent with your company's normal accounting practices and audited financial statements;

Yes.

iv. Supporting documents substantiating the calculation of the allocated purchase cost, SG&A expenses and other expenses, and their reconciliation to the audited financial statements or general ledger.

The purchase cost, SG&A expenses and other expenses extracted from the audited financial statements.

Table D-3.6: Cost of the Subject Merchandise

Description	Year 1									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit
Purchase cost	100	100	100	101	106	107	104	99	100	100
Selling, General and Administration costs (SGA)	100	100	135	135	121	122	211	202	100	100
Other costs (finance cost)	100	100	112	113	98	99	139	133	100	100
Total cost	100	100	103	104	107	108	114	109	100	100

Description	Year 2									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit
Purchase cost	103	86	94	74	95	70	108	70	98	73
Selling, General and Administration costs (SGA)	140	118	107	84	133	98	114	73	87	65
Other costs (finance cost)	110	93	126	99	114	84	137	88	109	81
Total cost	106	89	96	75	99	72	110	71	97	73

Description	Year 3									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit	Actual (A)	Value Per Unit
Purchase cost	95	81	102	78	112	71	121	71	105	74
Selling, General and Administration costs (SGA)	125	106	123	94	123	79	107	62	84	59
Other costs (finance cost)	117	100	158	121	161	103	101	59	119	84
Total cost	98	83	106	81	114	73	120	70	103	72

Note:

i. Specify whether the above costs are actual (A) or average (V)

SECTION E: PROFITABILITY

E-1 Distributor and Trader

1. Complete the Table E-1.1 and Table E-1.2 for your sales transactions of like product and subject merchandise. For this purpose, use Excel format as per Table E-1.1 and E-1.2.

Table E-1.1: Profitability (Like Product)

Description	Year 1 / Year 2 / POI *(specify currency used)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export
Gross Sales										
Less:										
Sales Return										
Sales discount										
Net Sales										
Less:										
Cost of Goods Sold										
Gross Profit										
Add:										
Other income										
Less:										
Selling, General and Administrative Expenses										
Financial Expenses										
Other Expense (specify)										
Profit Before Tax										
Tax Expense										
Profit After Tax										
Net Profit Margin (%)										

Table E-1.2: Profitability (Subject Merchandise)

Description	**Year 1 / Year 2 / POI** *(specify currency used)*									
	Quarter 1		**Quarter 2**		**Quarter 3**		**Quarter 4**		**Total**	
	Domestic	**Export**	**Domestic**	**Export**	**Domestic**	**Export**	**Domestic**	**Export**	**Domestic**	**Export**
Gross Sales										
Less:										
Sales Return										
Sales discount										
Net Sales										
Less:										
Cost of Goods Sold										
Gross Profit										
Add:										
Other income										
Less:										
Selling, General and Administrative Expenses										
Financial Expenses										
Other Expense (specify)										
Profit Before Tax										
Tax Expense										
Profit After Tax										
Net Profit Margin (%)										

2. Provide the company's profit margins for Year 1, Year 2 and POI for all transactions involving the purchase of the like product/subject merchandise from exporter/producer.

3. Indicate whether the operating profit margin of the like product/subject merchandise is less than, the same as, or greater than your company's normal operating profit margin for Year 1, Year 2, and POI.

4. Provide a detailed explanation of the factors and reasons contributing to this variance if the profit margin of the like product/subject merchandise is less than the normal operating profit margin in any of the specified periods.

E-2 Further processor

1. Complete the Table E-2.1 for your sales transactions of all product sold (like product and subject merchandise). For this purpose, use Excel format as per Table E-2.1. If it is not possible to attribute the profitability directly to the subject merchandise and like product, apportionment should be made. Explain the basis of the apportionment.

Table E-2.1: Profitability (All Products)

Description	Year 1 *(MYR)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export
Net Sales	100	***	103	***	99	***	101	***	100	***
Less:										
Cost of Goods Sold	100	***	100	***	106	***	104	***	100	***
Gross Profit	100	***	119	***	56	***	86	***	100	***
Add:										
Other income	100	***	487	***	158	***	114	***	100	***
Less:										
Selling, General and Administrative Expenses	100	***	135	***	121	***	211	***	100	***
Financial Expenses	100	***	112	***	98	***	139	***	100	***
Other Expense (specify)	100	***	100	***	100	***	100	***	100	***
Profit Before Tax	100	***	293	***	9	***	-81	***	100	***
Tax Expense	100	***	293	***	9	***	149	***	100	***
Profit After Tax	100	***	293	***	9	***	-154	***	100	***
Net Profit Margin (%)	100	***	285	***	9	***	152	***	100	***

Note : If the profit and loss can only be broken down to a particular level of the business, please supply the relevant information relating to that level and identify any item/costs that do not apply to the purchase and sale of the like product and subject merchandise, i.e., advertising cost, when the subject merchandise is not advertised.

Description	Year 2 *(MYR)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export
Net Sales	99	***	90	***	93	***	104	***	96	***
Less:										
Cost of Goods Sold	103	***	94	***	95	***	108	***	98	***
Gross Profit	77	***	65	***	85	***	78	***	85	***
Add:										
Other income	122	***	105	***	160	***	89	***	55	***
Less:										
Selling, General and Administrative Expenses	140	***	107	***	133	***	114	***	87	***
Financial Expenses	110	***	126	***	114	***	137	***	109	***
Other Expense (specify)	100	***	100	***	100	***	100	***	100	***
Profit Before Tax	6	***	8	***	49	***	13	***	24	***
Tax Expense	5	***	-	***	100	***	143	***	45	***
Profit After Tax	6	***	10	***	33	***	-28	***	9	***
Net Profit Margin (%)	6	***	11	***	35	***	-27	***	9	***

Description	Year 3 *(MYR)*									
	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export	Domestic	Export
Net Sales	92	***	96	***	106	***	114	***	102	***
Less:										
Cost of Goods Sold	95	***	102	***	112	***	121	***	105	***
Gross Profit	74	***	60	***	71	***	72	***	77	***
Add:										
Other income	106	***	115	***	119	***	447	***	92	***
Less:										
Selling, General and Administrative Expenses	125	***	123	***	123	***	107	***	84	***
Financial Expenses	117	***	158	***	161	***	101	***	119	***
Other Expense (specify)	100	***	100	***	100	***	100	***	100	***
Profit Before Tax	9	***	-33	***	-9	***	211	***	55	***
Tax Expense	57	***	-28	***	-20	***	137	***	27	***
Profit After Tax	-7	***	-35	***	-5	***	234	***	76	***
Net Profit Margin (%)	-7	***	-36	***	-5	***	234	***	75	***

Description	YEAR 1		YEAR 2		YEAR 3	
	DOMESTIC	EXPORT	DOMESTIC	EXPORT	DOMESTIC	EXPORT
Sales	100	***	96	***	102	***
Profit before tax	100	***	24	***	55	***
Tax Expense	100	***	45	***	27	***
Profit After Tax	100	***	9	***	76	***
Net Profit Margin (%)	100	***	9	***	75	***

Note: For the quarterly index in Table E-2.1 above, Q1 of Year 1 is used as the base period for sales, cost of goods sold, gross profit, other income, selling, general and administrative expenses, finance expenses, other expenses, profit before tax, tax expense, profit after tax and net profit margin (in respect of both the domestic and export markets) for all products across the Year 1, Year 2 and Year 3. The Total column for each year is indexed against the Year 1 Total, with the sign preserved.

Where the export shows [***] in the indexed cells, this is because the Importer has no export sales.

This indexing methodology allows interested parties to assess the relative trend of the Importer's overall profitability across all product lines over the period of investigation.

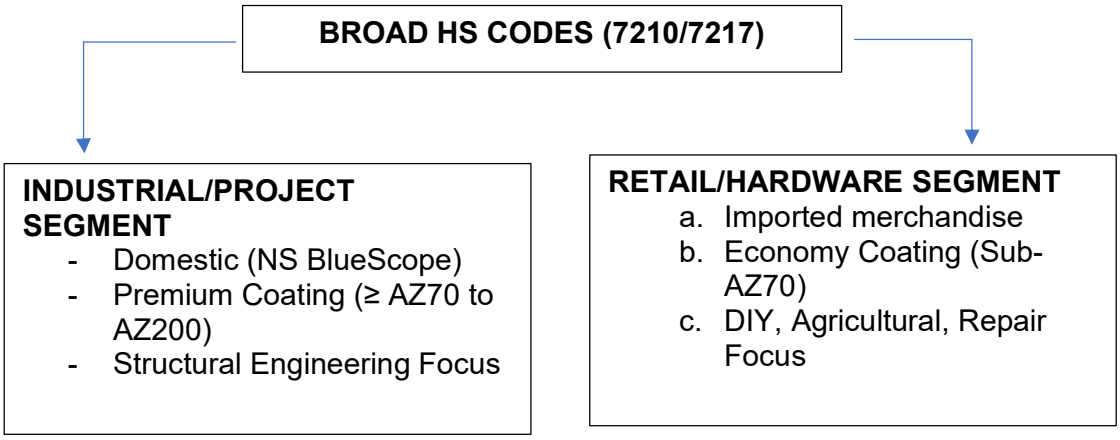
SECTION F: PUBLIC INTEREST

The Petitioner has made a number of statements regarding the Malaysian market and material injury to the domestic industry. You may wish to provide comments on the Malaysian market, market trends generally and/or any other factors you consider relevant to the claims of material injury by the domestic industry. Any comment should be ***supported*** *with* ***documentary evidence****.*

F-1 MALAYSIAN MARKET

Please provide a general outline of the like product and subject merchandise in the Malaysian market including any segmentation (e.g., brand name vs. generic, geographic divisions), historical and expected demand patterns, changes in consumer taste, distribution channels and seasonal fluctuations. You may also wish to comment on other factors affecting the Malaysian industry such as supply and demand, prices, the relative importance of imports, etc.

1. Like Product vs. Subject Merchandise Framework



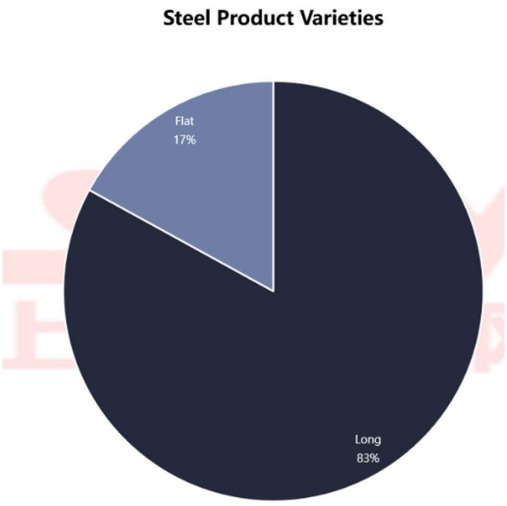
- **Subject Merchandise (Imports):** Flat-rolled steel products, plated or coated with an aluminum-zinc alloy, specifically manufactured with an **economy coating mass below AZ70 (e.g., AZ50)**. These are sourced from China and Vietnam under broad tariff classifications (such as 7210.61 and 7212.50).

- **Domestic Like Product:** Locally manufactured aluminum-zinc coated steel (such as Zincalume), which predominantly focuses on **premium, thick-coating masses (AZ70 up to AZ200)** designed for industrial specifications and decades-long commercial structural warranties.

As the Southeast Asian economy gradually recovers and the trend of manufacturing returning strengthens, steel demand in Malaysia is steadily recovering. It is expected that the apparent consumption of steel in Malaysia will continue to rise, with construction and infrastructure remaining traditional pillars.

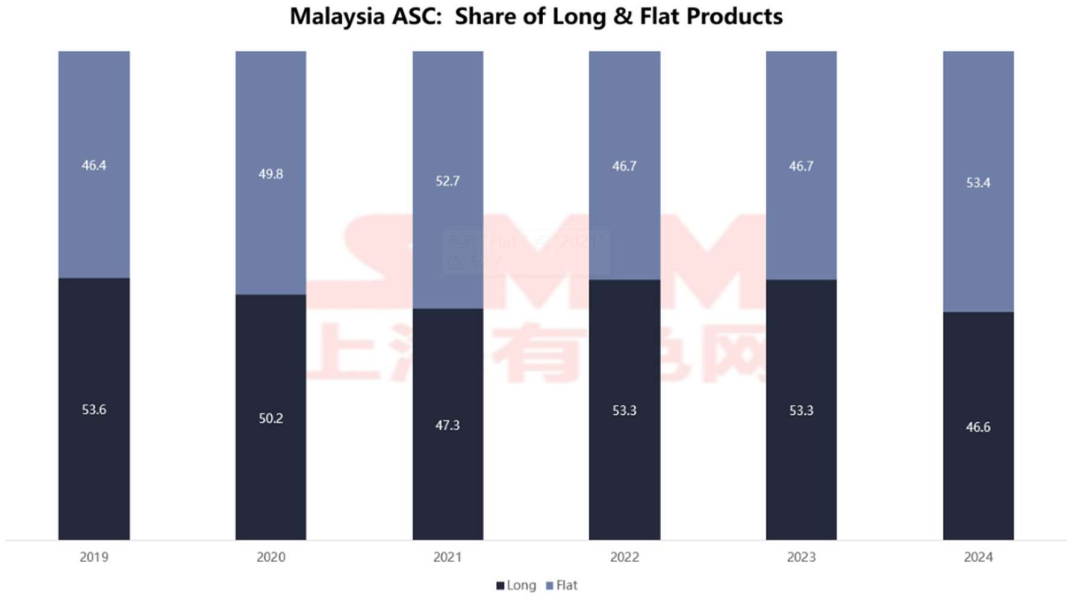
However, the share of sheets & plates consumption will increase year by year, driven by the development of manufacturing, electrical appliances, and the automotive industry. Currently, there is a temporary surplus in long product capacity in Malaysia, leading to increasingly fierce market competition; while flat product capacity is relatively scarce, highly dependent on imports. In the medium and long-term, Malaysia needs to accelerate the expansion of flat rolling production lines to enhance local self-sufficiency in flat products, thereby reducing reliance on imports.

However, at the same time, the issue of structural imbalance in production capacity remains prominent. Currently, long products (such as rebar and wire rod) account for as high as 83% of production, primarily serving the construction and infrastructure sectors. **Flat products (such as hot-rolled, cold-rolled, and coated sheets) only account for 17%,** while the manufacturing, electrical appliances, and automotive sectors heavily rely on flat products. **The low import substitution rate has become a key bottleneck restricting the upgrading of the local manufacturing chain.**



https://news.metal.com/newscontent/103490978-smm-steelmalaysian-steel-market-analysis

The consumption structure in 2024 shows that sheets & plates account for 53.4%, surpassing long products' 46.6%. However, there is a significant mismatch with the local capacity structure (long products account for 83%), indicating a heavy reliance on imports for flat products.



Source: MISIF

This is also demonstrated in the Petitioner's report that the import volumes from the alleged countries remained significantly high throughout the period under review. While there were slight fluctuations, imports from these countries consistently accounted for the vast majority of total imports; 84.94% in Year 1, 80.15% in Year 2, and 83.36% in Year 3.

Extracted from NS Bluescope Malaysia Sdn. Bhd.'s report ***Table D-1 Source of import:***

COUNTRY	Year 1 to Year 3 (1 January 2023 - 31 December 2025)								
	Year 1			Year 2			Year 3		
	1 January 2023 - 31 December 2023			1 January 2024 - 31 December 2024			1 January 2025 - 31 December 2025		
	Total QTY (MT)	Total VAL-(RM) CIF	% Total Imports (Qty)	Total QTY (MT)	Total VAL-(RM) CIF	% Total Imports (Qty)	Total QTY (MT)	Total VAL-(RM) CIF	% Total Imports (Qty)
CHINA	100,296.01	395,643,209.51	35.34%	91,134.46	331,909,184.61	28.17%	96,260.47	310,001,764.03	28.81%
CHINESE TAIPEI	32,902.49	146,946,112.00	11.59%	25,529.49	111,749,900.54	7.89%	10,269.43	66,032,980.95	3.07%
VIETNAM	107,866.51	420,741,429.25	38.01%	142,651.81	517,970,071.45	44.09%	172,001.55	591,054,063.19	51.48%
TOTAL ALLEGED	241,065.01	963,330,750.76	84.94%	259,315.76	961,629,156.60	80.15%	278,531.44	967,088,808.18	83.36%

2. Market Segmentation Analysis

The Malaysian market is strictly divided into two non-competing, parallel ecosystems:

Market Attribute	Premium/Project Segment (Domestic Industry)	Economy / Retail Segment (Imports)
Brand vs. Generic	Highly branded proprietary lines sold on stringent tech specifications and engineering approval.	Generic, commodity-grade utility sheets sold on immediate structural availability and price-per-piece metrics.

Product Grade	High coating mass (≥AZ70 to AZ200) ensuring prolonged architectural lifespan.	Light coating mass (**below AZ70**) intended for low-moisture or non-critical structures.
Target Customers	Corporate developers, industrial pre-engineered building (PEB) fabricators, and government infrastructure contractors.	Traditional hardware stockists, rural dealers, residential DIY consumers, and small agricultural fabricators.
Geographic Split	Highly concentrated around tier-1 industrial industrial zones (Klang Valley, Penang, Johor)	Widely dispersed across rural, semi-urban, and East Malaysian (Sabah/Sarawak) retail networks.

3. Historical and Expected Demand Patterns

- **Historical Base (2023–2025):** The flat steel market in Malaysia faced a structural imbalance where local production lines focused heavily on long products (structural steel), leaving specialized flat coating capacity relatively scarce and structurally reliant on imports.

- **Segmented Growth Drivers:** While high-end infrastructure drives the domestic industry's demand, the retail and hardware sector's demand is driven independently by local consumer spending, property modifications, agricultural expansions, and small maintenance budgets.

- **Expected Trends (2026 and Beyond):** Retail demand remains stable but highly reactive to macroeconomic pressures. High inflation or a slowing property market forces consumers to trade down from expensive tier-1 domestic steel brands to budget-friendly, imported utility grades to manage costs.

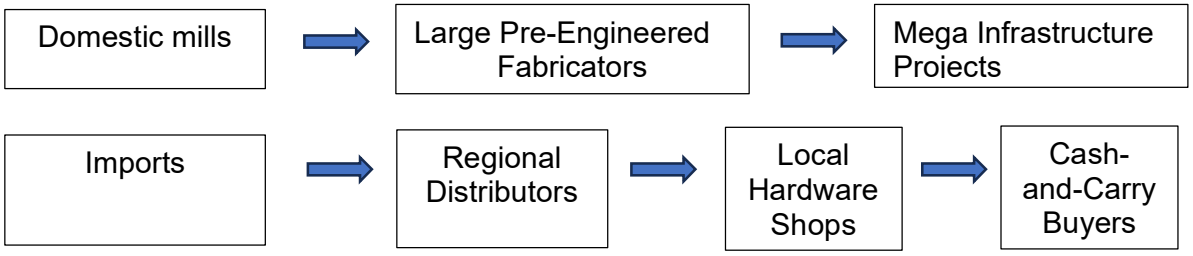
4. Changes in Consumer Taste and Preference

- **Functional Pragmatism:** In the retail trade, consumer preference has shifted decisively toward practical economic utility. Small buyers understand that a sub-AZ70 sheet has a shorter lifespan than a premium industrial sheet, but they prioritize **lower upfront capital costs** over multi-decade structural warranties.

- **Color and Visual Appeal:** The retail sector places a higher value on aesthetic variety (pre-painted variety sheets) for localized residential roofing, contrasting with the bare alloy focus common in large industrial roofing projects.

5. Distribution Channels

The distribution paths for these products are entirely segregated, proving that our imports do not directly undercut or steal market share from domestic factory lines:



- **Domestic Channel:** Directly integrated. Local mills sell in massive contractual volumes directly to industrial roof-roll formers, major automotive supply lines, or institutional project sites.

- **Import Retail Channel:** Highly fragmented. Shipments flow through trading houses to regional wholesale hardware stockists. From there, products move in small, mixed batches to localized hardware storefronts, where they are bought on a cash-and-carry basis by end-consumers.

6. Seasonal Fluctuations

The retail hardware sector experiences predictable demand shifts linked directly to regional weather and cultural calendars:

- **The Monsoon Slump (November–January):** Heavy rainfall across East and West Malaysia brings small-scale residential building and roof repairs to a near-total halt, causing a sharp seasonal contraction in retail hardware purchasing.

- **The Festive Surge (Pre-Ramadan / Pre-Hari Raya):** Retail demand peaks significantly in the months leading up to major festive seasons. Homeowners and small shops purchase economy sheets for property face-lifts, fencing, and minor community renovations.

The market is generally price-sensitive and competitive. Purchasing decisions are based not only on price, but also on product quality, coating mass, thickness, width, steel grade, strength, surface condition, availability, delivery time, credit terms, minimum order quantities and the supplier's ability to meet specific customer requirements.

The PUI is distributed through domestic producers, importers, steel traders, stockists, service centres and downstream manufacturers. Imports are important because they provide alternative sources of supply, wider product specifications, competitive commercial terms and continuity of supply. This is particularly relevant where the local producer is unable to meet the required specification, volume, delivery schedule or commercial requirements of downstream users.

The Petitioner states that it is the sole domestic producer of the PUI in Malaysia and that the continuation of domestic production is important to Malaysia's manufacturing capability. BWYS recognises the importance of maintaining a viable domestic producer. However, reliance on a single domestic producer may also create supply

concentration risk. A diversified supply base comprising both local and imported sources is therefore important to ensure supply continuity, price competitiveness and flexibility for downstream manufacturers.

Market selling prices generally follow international steel and raw material price trends. During the period reviewed by the importer, sales volume increased, while average selling prices decreased mainly due to lower raw material and international steel prices. Accordingly, lower selling prices in the Malaysian market should not automatically be attributed to imported products. Other relevant factors include global steel prices, exchange-rate movements, freight rates, local competition, changes in product mix and customer bargaining power.

F-2 MATERIAL INJURY

Please comment on each specific claim made by the Petitioner with regards to material injury.

1. MATERIAL INJURY (OPERATION)

a) Production and Capacity

BWYS acknowledges the Petitioner's statement that it reduced production due to difficult market conditions and declining profitability. However, the available data does not demonstrate a direct causal relationship between imports from the alleged countries and the Petitioner's production performance.

Although imports from the alleged countries increased from an index of **100 in Year 1** to **108 in Year 2** and **116 in Year 3**, the Petitioner's production volume and capacity utilisation declined only marginally from **100 to 95** in Year 2 and then remained unchanged in Year 3. If imports were the principal cause of the Petitioner's reduced production, it would generally be expected that production and capacity utilisation would continue to deteriorate as imports continued to increase. However, this trend is not evident from the data.

Furthermore, imports from the alleged countries consistently accounted for approximately **80% to 85% of Malaysia's total imports** throughout the three-year period. This indicates that the source composition of imports remained broadly unchanged and does not suggest a sudden displacement of domestic production by imports from the alleged countries.

The Petitioner's assertion that it was compelled to reduce production because of dumped imports is therefore not supported by production and import volume data alone. Production decisions may also be influenced by a range of commercial and operational considerations, including demand forecasting, inventory management, maintenance schedules, production efficiency, product mix, customer order patterns, working capital constraints and broader market conditions.

Similarly, the fact that the Petitioner incurred financial losses does not, in itself, establish that imports were the cause of those losses. During the period under review, the global steel industry experienced declining steel and raw material prices, resulting in lower market selling prices across the industry. Downstream manufacturers, including BWYS, also experienced declining gross profit margins and reduced profitability despite maintaining or increasing sales volumes. This indicates that margin compression affected the industry generally and was not unique to the Petitioner.

Accordingly, while BWYS does not dispute that the Petitioner experienced financial difficulties, the available evidence does not establish that imports from the alleged countries were the principal cause of the Petitioner's declining production, capacity utilisation or financial performance. Other relevant factors should also be examined

and separated from the effects of imports before concluding that the legal requirement of causation has been satisfied.

Capacity utilisation may be affected by:

- the level of installed capacity compared with actual Malaysian demand;
- plant maintenance and equipment downtime;
- production changeovers;
- efficiency and yield losses;
- demand for particular specifications;
- production planning;
- customer order patterns; and
- temporary operational disruption.

In Petitioner's report, the production volume and capacity utilisation are as follows:

Table E-1:

	Year 1	Year 2	Year 3
Production Volume (MT)	100	95	95
Capacity Utilisation (%)	100	95	95

Total import quantity from alleged countries	100	108	116
% of total import from alleged countries	84.94%	80.15%	83.36%

b) Inventories (Finished goods)

BWYS acknowledges that the Petitioner's closing inventory decreased in Year 2 before increasing significantly in Year 3. However, inventory movements alone do not establish that imports from the alleged countries were the cause of the increase in inventory.

The inventory data shows that closing inventory declined from an index of **100 in Year 1** to **87 in Year 2**, before increasing to **197 in Year 3**. This pattern does not demonstrate a consistent relationship between import volumes and inventory levels. If imports from the alleged countries were the primary cause of inventory accumulation, one would generally expect inventory to increase progressively alongside import volumes. Instead, inventory declined in Year 2 despite imports increasing, before rising sharply only in Year 3.

The substantial increase in inventory during Year 3 may have resulted from a combination of commercial and operational factors, including:

- weaker domestic demand or delays in construction and infrastructure projects;
- customers postponing purchases due to uncertain market conditions;
- production planning decisions and minimum production batch requirements;

- higher safety stock maintained to ensure supply continuity;
- changes in product mix or customer specifications;
- inaccurate sales forecasts or demand planning;
- slower inventory turnover;
- working capital management decisions; and
- timing differences between production and customer deliveries.

Accordingly, the inventory data alone does not demonstrate that imports from the alleged countries directly caused the Petitioner's inventory build-up.

Furthermore, the Petitioner's statement that inventory increased because it was forced to sell below cost is not supported solely by the inventory figures. Selling below cost does not necessarily result from dumped imports. During the period under review, the global steel industry experienced declining raw material and steel prices, which resulted in lower market selling prices throughout the supply chain. Downstream manufacturers, including BWYS, also experienced declining gross profit margins despite maintaining or increasing sales volumes. This indicates that market-wide margin compression affected industry participants generally and should not automatically be attributed to imports from the alleged countries.

The Petitioner's assertion that it "was unable to sell sufficient volumes" should also be considered together with changes in overall Malaysian demand, customer purchasing patterns, project timing, and the Petitioner's own commercial strategy. Inventory accumulation may simply indicate that production exceeded actual customer demand during the period rather than demonstrating injury caused by imports.

Therefore, while BWYS acknowledges that the Petitioner's inventory increased in Year 3, the available evidence does not establish a direct causal link between imports from the alleged countries and the inventory build-up. A proper non-attribution analysis should be undertaken to distinguish the effects of imports from other market, operational and commercial factors.

Extracted from Petitioner's Table E-2: Inventories:

	Year 1	Year 2	Year 3
Inventory (MT)	100	87	197

BWYS respectfully submits that the Petitioner's inventory fluctuations are insufficient, on their own, to establish material injury caused by imports from the alleged countries. The decline in inventory during Year 2 despite increasing imports, followed by a significant increase only in Year 3, suggests that factors other than imports influenced inventory levels. Inventory is affected by numerous commercial and operational considerations, including production planning, sales forecasts, project timing, customer purchasing behaviour, and overall market demand. Accordingly, the Petitioner's inventory data does not establish the direct causal link required under the Countervailing and Anti-Dumping Duties Act 1993.

c) Employment and Wages

BWYS respectfully submits that the Petitioner's own evidence confirms that employment and labour cost trends were not materially affected by the alleged dumped imports. The Petitioner maintained a stable workforce throughout the period under review, while increases in wages and employee-related costs were attributed to statutory obligations and macroeconomic factors. These facts demonstrate that labour-related indicators do not support the existence of a causal link between imports from the alleged countries and the alleged material injury. Accordingly, these factors should not be relied upon as evidence of injury caused by dumped imports.

d) Productivity

BWYS notes that the Petitioner's productivity remained stable throughout the period under review. Productivity increased from an index of 100 in Year 1 to 104 in Year 2, before declining marginally to 102 in Year 3, which remained above the Year 1 level.

The productivity data indicates that the Petitioner maintained, and in fact slightly improved, its operational efficiency despite the alleged increase in imports from the alleged countries. The available data does not demonstrate any significant deterioration in labour productivity or manufacturing efficiency that could be attributed to imports.

BWYS notes that the Petitioner attributes its continuing financial losses to price competition from alleged dumped imports rather than to declining productivity. This suggests that the Petitioner's operational capability remained largely intact throughout the period under review.

The Petitioner also states that operational efficiencies did not translate into improved financial performance. While BWYS acknowledges this position, profitability may be influenced by numerous factors other than imports, including:

- declining global steel and raw material prices;
- increased competition within the Malaysian steel market;
- changes in product mix and customer demand;
- higher labour, utility and logistics costs;
- increased depreciation and financing costs;
- inventory carrying costs; and
- other operating expenses.

Accordingly, the fact that profitability declined despite stable productivity does not, by itself, establish that imports from the alleged countries were the cause of the Petitioner's financial performance.

Furthermore, the improvement in productivity demonstrates that the Petitioner continued to optimise its operations and maintain manufacturing efficiency throughout the period under review. This suggests that the alleged imports did not materially impair the Petitioner's operational performance.

BWYS therefore respectfully submits that the productivity data does not support a finding of material injury caused by imports from the alleged countries. Rather, it indicates that the Petitioner's production processes remained efficient, and that any decline in profitability should be assessed in conjunction with all other commercial and economic factors before establishing a causal link.

2. MATERIAL INJURY (SALES)

a) Sales Turnover

BWYS acknowledges that the Petitioner's turnover for the like product declined over the period under review. However, a decline in turnover, by itself, does not establish that imports from the alleged countries were the principal cause of the reduction.

Turnover is influenced by both sales volume and average selling price. During the period under review, the global steel industry experienced declining steel and raw material prices, resulting in lower market selling prices across the industry. As a result, turnover may decline even where sales volume remains relatively stable.

The Petitioner attributes the reduction in turnover entirely to price suppression caused by alleged dumped imports. However, the turnover data does not distinguish the impact of imports from other relevant market factors, including:

- declining international steel and raw material prices;
- changes in customer demand and purchasing behaviour;
- fluctuations in construction and infrastructure activities;
- changes in product mix;
- increased competition from both domestic suppliers and other import sources;
- commercial pricing strategies; and
- broader economic conditions affecting market prices.

Furthermore, the Petitioner's own production indicators show that production volume declined only marginally and remained stable after Year 2, while productivity improved and employment levels remained stable throughout the period. These operational indicators do not suggest a significant deterioration in the Petitioner's manufacturing capability. Accordingly, the decline in turnover should not automatically be attributed to imports from the alleged countries.

BWYS also notes that downstream manufacturers, including BWYS, experienced similar market conditions during the same period. Although sales volume increased, average selling prices declined in line with lower raw material prices, resulting in lower gross profit margins and reduced profitability. This demonstrates that declining turnover and margin compression were experienced across the market and do not necessarily indicate injury caused by alleged dumped imports.

Selling prices across the regional steel market declined because international HRC prices and raw material costs fell significantly during the period under review. This pricing trend affected both domestic producers and downstream manufacturers and therefore cannot be attributed solely to imports from the alleged countries.

Accordingly, BWYS respectfully submits that the reduction in turnover should be assessed together with all relevant market and economic factors. The available evidence does not establish a direct causal link between imports from the alleged countries and the Petitioner's declining turnover.

b) Sales Volume and Value

The summary extracted from Petitioner’s Table F-2.1 Sales of Like Product (Unrelated) as follows:

	Year 1	Year 2	Year 3
Quantity of sales in Malaysia (MT)	100	83	83
Value of sales in Malaysia(RM)	100	88	78
Quantity of sales in other countries (MT)	100	138	121
Value of sales in Other countries (RM)	100	210	106

BWYS acknowledges that the Petitioner's domestic sales volume and sales value declined during the period under review. Domestic sales volume decreased from an index of 100 in Year 1 to 83 in Year 2 and remained at 83 in Year 3, while domestic sales value declined from 100 to 88 and further to 78 over the same period.

However, these trends do not, by themselves, establish that imports from the alleged countries were the principal cause of the Petitioner's declining sales performance.

Firstly, the Petitioner's export performance demonstrates that its products continued to be accepted in overseas markets. Export sales volume increased significantly from an index of 100 in Year 1 to 138 in Year 2, before remaining above the Year 1 level at 121 in Year 3. Similarly, export sales value increased substantially to an index of 210 in Year 2 and remained above the Year 1 level at 106 in Year 3. This indicates that the Petitioner maintained the capability to compete successfully in international markets and that demand for its products continued outside Malaysia. Accordingly, the decline in domestic sales should not automatically be attributed to imports from the alleged countries.

Secondly, the decline in domestic Average Selling Price (ASP) should be considered in the context of broader global market conditions rather than imports alone. During the period under review, international steel prices declined following the correction from the exceptionally high steel prices experienced after the COVID-19 pandemic. Prices of key raw materials, including hot rolled coil (HRC), zinc and aluminium, also decreased, resulting in lower selling prices throughout the global steel supply chain. As steel products are largely traded in U.S. Dollars, changes in raw material prices directly influenced market pricing for both domestic producers and importers.

In addition, fluctuations in the USD/MYR exchange rate materially affected the Malaysian steel market. The Ringgit remained relatively weak against the U.S. Dollar throughout 2023 and 2024, increasing the Ringgit cost of imported steel products and raw materials. In 2025, the Ringgit appreciated significantly against the U.S. Dollar, reducing the landed cost of imported steel products. This appreciation allowed importers to lower selling prices in line with declining global steel prices. These foreign exchange movements affected the pricing decisions of all market participants and demonstrate that changes in domestic selling prices were influenced by broader macroeconomic conditions rather than imports alone.

Thirdly, the Petitioner has not demonstrated that every reduction in domestic sales represented sales lost directly to imports from the alleged countries. Domestic sales performance may also be affected by numerous commercial and market-related factors, including:

- fluctuations in Malaysian construction, infrastructure and manufacturing activities;
- changes in customer purchasing behaviour and project timing;
- declining international steel and raw material prices;
- appreciation or depreciation of the Malaysian Ringgit against the U.S. Dollar;
- differences in product specifications, coating mass and technical requirements;
- delivery lead times and product availability;
- commercial pricing strategies and credit terms;
- competition from domestic traders, distributors and other import sources; and
- customers' procurement strategies to diversify supply sources and manage supply chain risks.

Furthermore, the Petitioner's own operational indicators demonstrate relatively stable production volume, capacity utilisation, productivity and employment throughout the period under review. These indicators suggest that the Petitioner's operational

capability remained largely intact and do not indicate a significant deterioration in manufacturing efficiency.

BWYS also notes that downstream manufacturers, including BWYS, experienced similar market conditions during the same period. Although sales volumes increased, average selling prices declined due to lower global steel prices, declining raw material costs and changes in the USD/MYR exchange rate. As a result, gross profit margins and profitability also declined despite relatively stable business operations. This demonstrates that the pricing and margin pressures were experienced across the steel supply chain and should not be attributed solely to imports from the alleged countries.

Accordingly, BWYS respectfully submits that the available evidence demonstrates only a correlation between imports and declining domestic sales, but does not establish the direct causal link required under the Countervailing and Anti-Dumping Duties Act 1993. The Investigating Authority should therefore undertake a comprehensive non-attribution analysis, taking into account global steel price movements, raw material costs, foreign exchange fluctuations, overall market demand and other relevant economic factors before concluding that imports from the alleged countries were the principal cause of the Petitioner's decline in domestic sales volume, sales value and Average Selling Price.

The summary extracted from Petitioner’s Table F-2.2 Sales of Like Product (Related) as follows:

	Year 1	Year 2	Year 3
Quantity of sales in Malaysia (MT)	100	90	122
Value of sales in Malaysia(RM)	100	89	113
Quantity of sales in other countries (MT)	100	125	20
Value of sales in Other countries (RM)	100	117	17

The Petitioner's domestic sales to unrelated customers declined from an index of 100 in Year 1 to 83 in Years 2 and 3, while domestic sales to related parties recovered significantly from 90 in Year 2 to 122 in Year 3, exceeding the Year 1 level. Likewise, the value of related-party domestic sales increased to an index of 113 in Year 3, compared with 89 in Year 2.

These figures indicate that the Petitioner was able to increase domestic sales through related-party channels during Year 3. This suggests that the decline in unrelated domestic sales should not automatically be regarded as sales displaced by imports, as changes in customer mix, sales allocation or commercial strategy may also have contributed to the observed trends.

Similarly, the Petitioner's export sales exhibited significant fluctuations. Export sales to unrelated customers increased substantially from an index of 100 in Year 1 to 138 in Year 2, before remaining above the Year 1 level at 121 in Year 3. Export sales to related parties also increased in Year 2 before declining sharply in Year 3. These fluctuations suggest that the Petitioner actively adjusted its allocation of sales between domestic and export markets, as well as between related and unrelated customers, in response to changing commercial conditions.

Accordingly, the sales data demonstrates that the Petitioner's overall sales performance was influenced by multiple commercial factors rather than imports alone. The Petitioner's own data indicates that sales volumes were redistributed among different customer categories and markets during the period under review. Therefore, any decline in sales to one customer segment should not automatically be interpreted as evidence that imported products displaced domestic sales.

3. MATERIAL INJURY (PROFITABILITY)

a) Profitability

Extracted from Petitioner's Table H-1.2 Profitability (All Products) is as follows:-

Description	YEAR 1		YEAR 2		YEAR 3	
	DOMESTIC	EXPORT	DOMESTIC	EXPORT	DOMESTIC	EXPORT
Sales	100	100	102	91	91	68
Profit before tax	100	100	21	84	104	27
Tax Expense	100	100	100	57	92	98
Profit After Tax	100	100	2	76	107	20
Net Profit Margin (%)	100	100	2	83	118	30

Extracted from Importer's Table -E2.1 Profitability (All Products) is as follows:-

Description	YEAR 1		YEAR 2		YEAR 3	
	DOMESTIC	EXPORT	DOMESTIC	EXPORT	DOMESTIC	EXPORT
Sales	100	***	96	***	102	***
Profit before tax	100	***	24	***	55	***
Tax Expense	100	***	45	***	27	***
Profit After Tax	100	***	9	***	76	***
Net Profit Margin (%)	100	***	9	***	75	***

The comparison shows that both the Petitioner and BWYS experienced profitability pressure during the period under review, although their financial outcomes differed.

The Petitioner's domestic sales declined steadily from an index of **100 in Year 1** to **84 in Year 3**, and it remained loss-making throughout the period. While the losses narrowed over time, the Petitioner continued to record negative Profit Before Tax and Profit After Tax.

In contrast, BWYS's domestic sales remained relatively stable, declining only slightly in Year 2 before recovering to an index of **102 in Year 3**, exceeding the Year 1 level. Despite the stable sales performance, BWYS's profitability deteriorated significantly. Profit Before Tax declined from an index of **100 in Year 1** to **24 in Year 2**, before partially recovering to **55 in Yea3r 3**. Profit After Tax followed a similar trend, falling sharply to an index of **9** in Year 2 before improving to **76** in Year 3. Net Profit Margin also declined substantially during the period.

This comparison demonstrates that profitability pressure was experienced across the Malaysian steel supply chain, including both domestic producers and downstream

importers. Although BWYS did not compete directly with the Petitioner in exactly the same position within the supply chain, both companies experienced declining profit margins despite different sales trends.

The fact that BWYS experienced significant margin compression while maintaining relatively stable sales volumes indicates that declining profitability cannot be attributed solely to the presence of imports from the alleged countries. Rather, it reflects broader market conditions affecting the steel industry as a whole.

Conclusion:

The financial performance of BWYS demonstrates that declining profitability was not unique to the Petitioner. Although BWYS's domestic sales remained relatively stable and recovered to above the Year 1 level by Year 3, its Profit Before Tax, Profit After Tax and Net Profit Margin also declined significantly during the period under review. This indicates that profitability pressures were experienced across the Malaysian steel industry, including downstream importers, and were influenced by broader market conditions such as declining international steel prices, lower raw material prices, USD/MYR exchange rate fluctuations, competitive market pricing and increasing operating costs. Accordingly, the Petitioner's declining profitability should not be attributed solely to imports from the alleged countries without properly distinguishing the effects of these other known factors.

b) Return on Total Assets/Investments/Return on Investments

BWYS respectfully submits that the Petitioner's ROA/Investments/Return on Investments should be interpreted in the context of its overall financial recovery during the period under review. While ROA/Investments/Return on Investments remained negative, the ratio improved significantly each year as net losses narrowed. This trend is inconsistent with the assertion that the Petitioner's financial position continued to deteriorate due solely to dumped imports. Furthermore, ROA/Investments/Return on Investments is influenced by numerous operational, financial and macroeconomic factors, including global steel prices, raw material costs, USD/MYR exchange rate movements, depreciation, financing costs and asset management decisions. Accordingly, the available evidence does not establish that imports from the alleged countries were the principal cause of the Petitioner's ROA/Investments/Return on Investments performance, and a comprehensive non-attribution analysis should be undertaken before attributing any alleged material injury to imports.

F-3 CAUSAL LINK

Please provide details of any other factors you consider to be the cause of the injury claimed by the Petitioner.

BWYS considers that any injury claimed by Petitioner may have been caused or contributed to by factors other than imports of the PUI.

These factors may include:

1. **Declining international steel and raw material prices**

Lower global steel and raw material prices would naturally result in lower market selling prices. This may reduce revenue and margins even where sales volume remains stable or increases.

2. **Domestic market competition**

   Competition among local producers, traders, stockists, importers and downstream processors may affect selling prices and market share.

3. **Changes in product mix**

   A higher proportion of lower-margin products, thinner materials or lower coating-mass products may reduce average selling prices and gross profit margins.

4. **Higher operating costs**

   Labour, electricity, gas, maintenance, warehousing, transport, financing and compliance costs may reduce profitability independently of imports.

5. **Production efficiency**

   Plant downtime, low yield, scrap, product changeovers, equipment maintenance and production inefficiencies may affect output and unit costs.

6. **Installed capacity exceeding market demand**

   If the Petitioner's installed capacity is higher than sustainable domestic demand, low capacity utilisation may occur even without subject imports.

7. **Delivery performance and product availability**

   Customers may purchase imported products where local products are not available in the required specification, quantity or delivery period.

8. **Pricing and commercial policies**

   Credit terms, minimum order quantities, pricing policies and customer service may affect the Petitioner's ability to retain customers.

9. **Construction and project cycles**

   Delays or reductions in construction, infrastructure and manufacturing projects may reduce demand.

10. **Exchange-rate and financing movements**

    Exchange rates, interest rates and working-capital costs may affect both the Petitioner's costs and the purchasing decisions of downstream users.

11. **Capital expenditure and depreciation**

    Higher depreciation, financing costs and underutilised new assets may reduce Profit Before Tax and return on investment.

    BWYS therefore respectfully submits that the Investigating Authority should conduct a proper non-attribution analysis to ensure that injury caused by these other factors is not attributed to the subject imports.

F-4 PRICE COMPARISON

Indicate the differences between the price of the like product and subject merchandise and explain if the prices affect your profit margin and business operation in general.

The price of locally produced like products and imported subject merchandise may differ depending on product specifications and commercial terms.

Imported products may sometimes have a lower basic purchase price. However, BWYS also incurs additional costs including:

- sea freight and insurance;
- port and handling charges;
- customs clearance;
- inland transportation;
- foreign-exchange exposure;
- bank and financing charges;
- longer lead times;
- minimum order quantities; and
- inventory carrying costs.

Therefore, the proper comparison should be between the full landed cost of the imported product and the delivered price of the locally produced product, after adjusting for product specifications and payment terms.

Price differences directly affect BWYS's profit margin because BWYS operates in a highly competitive downstream market. During the period reviewed, sales volume increased, but average selling prices decreased because raw material costs and market prices declined. Gross profit margin nevertheless decreased year-on-year because the reduction in selling prices exceeded the cost savings achieved, while labour, processing, financing, logistics and other operating costs remained high or increased.

Profit After Tax also decreased due to the lower gross profit margin and continued operating expenses.

BWYS does not select suppliers solely based on price. Other important considerations include:

- product quality;
- consistency;
- coating mass;
- required specifications;
- supplier reliability;
- delivery lead time;
- product availability;
- credit terms; and
- supply-chain diversification.

F-5 EFFECT OF CONTINUED IMPORTS

What would happen to your business and the market in general if corrective measures are taken on the imports of subject merchandise? Explain the reasons for your views.

Petitioner states that anti-dumping duties would not negatively affect the downstream market and would instead restore fair competition, improve pricing discipline and create a more sustainable domestic supply base.

BWYS respectfully disagrees that the imposition of duties would have no negative impact on downstream users.

If corrective measures are imposed, BWYS expects the following effects:

1. **Higher raw material costs**
   Anti-dumping duties would increase the landed cost of imported PUI. As this product is a key raw material for BWYS's downstream products, the additional cost would directly increase BWYS's cost of sales.

2. **Lower profit margins**
   BWYS may not be able to fully pass the additional cost to customers due to intense market competition. As a result, gross profit margin and Profit After Tax may decline further.

3. **Higher selling prices**
   Where the additional cost cannot be absorbed, BWYS would need to increase selling prices. This would raise the cost of roofing, cladding, building components and other steel products supplied to Malaysian customers.

4. **Reduced downstream competitiveness**
   Higher material costs may make Malaysian downstream manufacturers less competitive against imported finished products. This may encourage customers to purchase finished goods from overseas rather than products manufactured in Malaysia.

5. **Increased dependence on a single domestic producer**
   As Petitioner states that it is the sole domestic producer, restricting imports could increase the market's dependence on one local supplier.

   This may create risks relating to:
   - supply concentration;
   - production disruption;
   - limited product availability;
   - longer delivery times;
   - reduced bargaining power;
   - less competitive credit terms; and
   - insufficient supply during periods of peak demand.

6. **Limited product choices**
   The domestic producer may not manufacture all specifications, coating masses, widths, thicknesses and steel grades required by downstream users. Duties may therefore restrict the ability of Malaysian manufacturers to source specialised or commercially suitable materials.

7. **Higher working-capital requirements**
   Duties would increase the amount of cash required to purchase and hold inventory. This would increase financing costs and place additional pressure on the working capital of importers and downstream manufacturers.

8. **Possible project delays**
   Where imported supply is reduced and local supply is insufficient or delayed, downstream manufacturers may face raw material shortages, production delays and difficulty fulfilling customer orders.

9. Wider market impact

Higher costs may be passed through the supply chain to contractors, developers, manufacturers and end users. This may increase construction and manufacturing costs and may delay certain projects.

BWYS acknowledges Petitioner's concern that the loss of domestic production could increase Malaysia's reliance on imports and expose users to external supply risks. However, the opposite risk should also be considered: excessive restriction of imports may create overdependence on a sole domestic producer. BWYS supports fair trade and appropriate action where dumping and material injury are proven. However, any corrective measure should:

- be based on verified exporter-specific dumping margins;
- apply only to products clearly falling within the defined scope;
- exclude products or specifications not produced or sufficiently supplied locally;
- avoid imposing a broader or higher duty than necessary;
- consider the impact on Malaysian downstream manufacturers;
- maintain adequate competition and supply diversity; and
- ensure that duties do not unintentionally encourage imports of finished products at the expense of Malaysian manufacturers.

In BWYS's view, Malaysia's public interest is best served by maintaining both a viable domestic producer and access to fairly priced imported products. A balanced supply structure will support supply security, competitive pricing, product availability and the long-term competitiveness of Malaysian downstream industries.

Conclusion:

BWYS supports the objective of maintaining a fair and competitive Malaysian steel industry and recognises the importance of protecting domestic producers against imports that are proven, through objective evidence, to be unfairly dumped and causing material injury. BWYS also recognises the strategic importance of maintaining domestic manufacturing capability for aluminium-zinc coated steel products in Malaysia.

However, based on the information available and BWYS's experience as a downstream manufacturer and importer, the evidence does not establish that the Petitioner's financial performance was caused solely, or principally, by imports from the alleged countries. During the period under review, the global steel industry experienced significant changes, including the correction of international steel prices following the post-pandemic peak, declining prices of key raw materials such as hot rolled coil (HRC), zinc and aluminium, fluctuations in the USD/MYR exchange rate, increasing operating costs and intense competition throughout the steel supply chain. These market conditions affected both domestic producers and downstream manufacturers, including BWYS, resulting in margin compression and reduced profitability across the industry.

BWYS respectfully submits that any anti-dumping measures should therefore be carefully targeted and proportionate. In particular, the scope of any measures should exclude low-grade aluminium-zinc coated steel products and specifications that are not manufactured, or are not commercially available in sufficient quantity, quality or specification from domestic producers in Malaysia. Such products are essential raw materials for downstream manufacturers and are imported to meet customer requirements rather than to replace locally produced products.

In addition, BWYS submits that the Malaysian downstream industry should not become overly dependent on a single domestic manufacturer. A competitive and resilient supply chain requires access to multiple sources of supply to ensure business continuity, product availability, competitive pricing, timely delivery and supply chain resilience. Sole reliance on one domestic producer may expose downstream manufacturers to risks associated with capacity constraints, product availability, delivery lead times, operational disruptions and reduced commercial flexibility.

Accordingly, BWYS respectfully requests that the Investigating Authority undertake a comprehensive non-attribution analysis, taking into account all relevant economic and market factors before determining whether imports from the alleged countries are the principal cause of the Petitioner's alleged material injury. Should anti-dumping measures be considered necessary, BWYS respectfully requests that they be limited to products that are demonstrably dumped and causing injury, while excluding low-grade or non-equivalent products that are not adequately supplied by the domestic industry. Such an approach would balance the legitimate interests of the domestic producer with the continued competitiveness, sustainability and growth of Malaysia's downstream manufacturing sector and the wider public interest.

SECTION G: GENERAL COMMENTS

This section gives you the opportunity to make comments on the allegations made by the Petitioner that the Domestic Industry is materially injured because of dumped imports.

You are also invited to make comments on any other issues you consider relevant which you believe will assist in your rebuttal of the Petitioner's allegations. Any rebuttal should be supported with documentary evidence.

1. In your opinion, what are the acceptable sources that provide information on international price and market condition of the like product and subject merchandise? Why do you consider this source as acceptable? Please provide evidence.

   BWYS considers that international steel prices and market conditions should be assessed using independent, internationally recognised and regularly published market data rather than relying solely on information provided by individual market participants.

   Independent market information enables the Investigating Authority to evaluate whether price movements are driven by broader market conditions or by alleged dumping.

   The following sources are widely recognised and accepted by participants in the international steel industry:

Source	Reason for Acceptance
Fastmarkets (formerly Metal Bulletin)	Globally recognised provider of steel price assessments, market intelligence and raw material pricing. Frequently used by steel producers, traders and manufacturers worldwide.
S&P Global Commodity Insights (formerly Platts)	Independent international price reporting agency providing benchmark steel prices, HRC prices, zinc prices, freight and market analysis. Widely referenced in commercial contracts.
CRU Group	International consultancy specialising in steel, metals and mining industries. Provides market outlook, price forecasts and supply-demand analysis.
World Steel Association (worldsteel)	Provides global steel production, consumption and industry statistics used by governments and industry participants.
OECD Steel Committee Reports	Provides analysis on global steel capacity, trade flows and market conditions prepared by an internationally recognised organisation.
London Metal Exchange (LME)	International benchmark for non-ferrous metals including zinc and aluminium, which are key raw materials used in aluminium-zinc coated steel products.
Bank Negara Malaysia (BNM)	Official source for USD/MYR exchange rate and macroeconomic data relevant to import pricing.

These sources are considered reliable because they:
- are independent of individual market participants;
- use transparent and established methodologies;
- publish information regularly;
- are widely used by steel producers, traders, manufacturers and financial institutions;
- provide global market coverage; and
- reflect actual international market trends rather than individual commercial transactions.

BWYS submits that these independent sources should be considered together with Malaysian market conditions when assessing whether changes in selling prices resulted from global market developments or alleged dumping.

2. Is there any Malaysian Standard for the subject merchandise? Which international standard is the Malaysian Standard comparable with? What is the international/accepted standard for the subject merchandise? Does the subject merchandise imported by your company comply with any Standard? If so, state which Standard.

The subject merchandise imported by BWYS is purchased strictly in accordance with customers' technical specifications and internationally recognised product standards. Malaysia generally adopts standards that are harmonised with internationally recognised standards for metallic coated steel products. The commonly accepted standards include:

Standard	**Description**
MS 2383	Malaysian Standard for continuously hot-dip aluminium-zinc alloy-coated steel sheet and strip (where applicable).
ASTM A792/A792M	Standard Specification for Steel Sheet, 55% Aluminium-Zinc Alloy-Coated by the Hot-Dip Process. Widely recognised internationally.
JIS G3321	Japanese Industrial Standard for Hot-dip 55% Aluminium-Zinc Alloy-Coated Steel Sheet and Coil.
EN 10346	European Standard for continuously hot-dip coated steel flat products.
AS 1397	Australian Standard for continuously hot-dip metallic coated steel sheet and strip.

The imported subject merchandise procured by BWYS complies with the applicable customer specifications and internationally recognised standards, depending on the customer's requirements and the country of manufacture.

Customers generally specify technical requirements including:
- steel grade;
- thickness;
- width;
- coating mass (e.g. AZ70, AZ100, AZ150);
- mechanical properties;
- tensile strength;

- yield strength;
- surface finish;
- dimensional tolerances; and
- applicable international standards.

BWYS only procures products that comply with the required specifications and quality standards agreed with customers.

The imported products are supplied together with supporting quality documentation such as:

- Mill Test Certificates (MTC);
- Certificate of Analysis;
- Certificate of Origin;
- Product Inspection Reports; and
- Quality Assurance documentation issued by the manufacturer.

Accordingly, BWYS submits that imported products satisfy internationally recognised quality standards and are not selected solely on the basis of price.

3. Does your customer determine the producer(s) of the subject merchandise? What is the form of agreement and requirements for the subject merchandise given to the producer(s)? Is there any forecasted order, minimum order quantity (MOQ), price and appointment/certification given to the supplier(s)/source(s) of the subject merchandise?

Customers generally do not specify a particular manufacturer. Instead, customers specify the technical and commercial requirements that the subject merchandise must satisfy.

These requirements commonly include:

- compliance with recognised international standards (such as ASTM A792, JIS G3321 or equivalent);
- product dimensions;
- coating mass;
- steel grade;
- mechanical properties;
- surface quality;
- packaging requirements;
- delivery schedule; and
- required certifications.

BWYS evaluates and selects suppliers based on their ability to consistently satisfy these technical and commercial requirements.

Supplier selection is based on several factors, including:
- compliance with customer specifications;
- product quality and consistency;
- internationally recognised certifications;
- manufacturing capability;
- production capacity;

- delivery performance;
- commercial terms;
- pricing competitiveness;
- financial stability; and
- after-sales technical support.

BWYS does not purchase the subject merchandise solely based on the lowest price. Procurement decisions are based on achieving the best overall value while ensuring product quality, reliability and continuity of supply.

For major customers and long-term business relationships, customers may provide annual or rolling demand forecasts to facilitate production planning. However, actual purchase orders are generally issued based on project requirements and market demand.

Minimum Order Quantities ("MOQ") are determined by the manufacturer depending on:
- production efficiency;
- coating line scheduling;
- product specifications;
- export shipment arrangements; and
- container utilisation.

Pricing is generally determined through commercial negotiations and is influenced by:
- international steel prices;
- Hot Rolled Coil (HRC) prices;
- zinc and aluminium prices;
- USD/MYR exchange rate;
- freight costs;
- order quantity;
- delivery terms;
- payment terms; and
- prevailing market conditions.

Certain suppliers may also be required to undergo BWYS's supplier qualification process before approval. This process may include:
- quality audits;
- factory capability assessment;
- product testing;
- trial orders;
- review of quality management systems (such as ISO 9001 certification); and
- evaluation of past delivery and performance records.

BWYS maintains multiple qualified suppliers to ensure business continuity, supply security and product availability. This diversified procurement strategy reduces supply chain risks and enables BWYS to meet varying customer specifications and delivery requirements. BWYS respectfully submits that maintaining access to multiple sources of supply is commercially necessary and supports the resilience and competitiveness of Malaysia's downstream manufacturing industry.