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:
SUMIPUTEH STEEL CENTRE 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	: **SUMIPUTEH STEEL CENTRE 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 **SUMIPUTEH STEEL CENTRE 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.

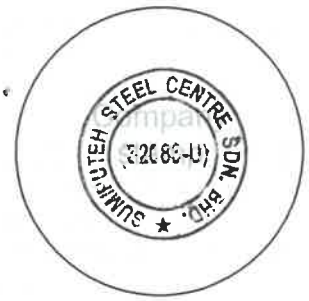
I agree that should the Government find any part of this questionnaire response is incomplete or incorrect, where the Government determines that it would impede or disrupt the investigation, or would adversely affect the rights of interested parties, the information shall be rejected without prejudice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

Signature : _____

Name : **TAKAHIRO SHIMA**

Designation : **MANAGING DIRECTOR**

Date : **14th AUGUST 2026**



SECTION A: COMPANY STRUCTURE AND OPERATIONS

A-1 Contact Information

Company

Name : **SUMIPUTEH STEEL CENTRE SDN BHD**
Address : **Lot 10, Persiaran Selangor, P.O. Box 7089, Seksyen 15, 40702 Shah Alam, Selangor**
Telephone : **03-5519 5411**
Email : **info@sumiputeh.com.my**
Web page : **https://www.sumiputeh.com.my**

Factory

Name : **SUMIPUTEH STEEL CENTRE SDN BHD**
Address : **Lot 10, Persiaran Selangor, P.O. Box 7089, Seksyen 15, 40702 Shah Alam, Selangor**
Telephone : **03-5519 5411**
Email : **info@sumiputeh.com.my**

Contact person

Name : **Mohd Aizam bin Mohd Unaini**
Position/Designation: **Logistics Head of Department**
Address : **SUMIPUTEH STEEL CENTRE SDN BHD, Lot 10, Persiaran Selangor, P.O. Box 7089, Seksyen 15, 40702 Shah Alam, Selangor**
Telephone : **03-5519 5411 ext. 216**
Email : **aizam@sumiputeh.com.my**

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 :
Name of contact person :
Address :
Telephone :
Email :

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.
Sumiputeh Steel Centre Sdn Bhd.
Refer to attachment A-3 1.

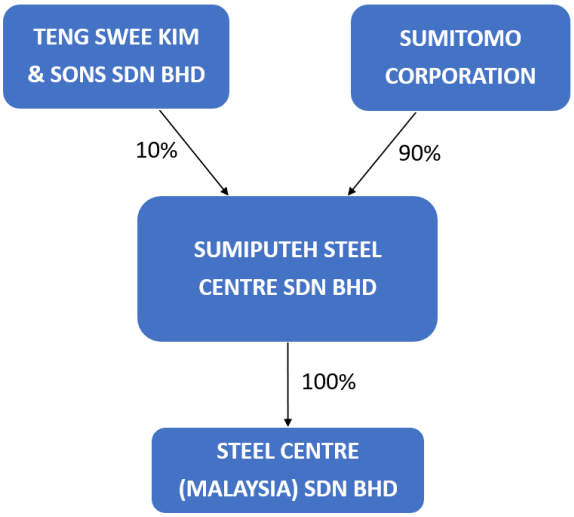
2. List the principal shareholders of your company and indicate the percentage of shareholding and the activities of these shareholders. For this purpose, use Table A-3.1. Structural diagrams may also be provided to illustrate and support your explanation.

Table A-3.1: Shareholdings

Name of shareholder	Activity of shareholder	Percentage of shareholding
SUMITOMO CORPORATION	**Trading and Business Investment Company**	**90%**
TENG SWEE KIM & SONS SDN BHD	**Investment Holdings and Provision of Management Services**	**10%**

3. Please provide:

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



b. A detailed diagram of the company(ies)'s all internal departments and reporting lines.
Refer to attachment A-3 3.b.

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.
Refer to attachment A-3 3.c.

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.)
Refer to attachment A-3 3.d.

e. A copy of relevant brochures or pamphlets on your business activities.
Refer to attachment A-3 3.e.

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).
Refer to attachment A-3 3.f.

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
STEEL CENTRE (MALAYSIA) SDN BHD, PLO 61, Senai III, Ind. Area, 81400 Senai, Johor Tel: 07 599 2939 E-mail: kcchong@steelcentre.com.my	**Menggudang dan mengilang semua jenis barang berduti/ bercukai Kastam** *(Warehousing and manufacturing of all types of dutiable/taxable goods under Customs regulations.)*			√	**100%**	

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 orders will be issued to the supplier, and supplier will issue Sales Contract to Sumiputeh Steel Centre Sdn Bhd prior to shipment arrival. An invoice will be received from supplier by e-mail. All transactions will be paid via telegraphic transfer payment (TT) or Letter of Credit (LC) based on the terms given by the supplier. Average time frame from PO to Invoice is 6 to 10 weeks. There is no difference between related and unrelated companies.



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.
   No different.

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 (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)
VIETNAM	20%	20%	20%	15%	15%	15%	19%	19%	19%	46%	46%	46%	100%	100%	100%
Total	20%	20%	20%	15%	15%	15%	19%	19%	19%	46%	46%	46%	100%	100%	100%

Country	Year 2														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)
VIETNAM	33%	33%	33%	37%	37%	37%	10%	10%	10%	20%	20%	20%	100%	100%	100%
Total	33%	33%	33%	37%	37%	37%	10%	10%	10%	20%	20%	20%	100%	100%	100%

Country	POI														
	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Total		
	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)	Quantity (mt)	Value (MYR)	Total purchase (%)
VIETNAM	19%	19%	19%	20%	20%	20%	24%	24%	24%	37%	37%	37%	100%	100%	100%
Total	19%	19%	19%	20%	20%	20%	24%	24%	24%	37%	37%	37%	100%	100%	100%

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

Field name	Field description	Explanation
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
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.)

Field name	Field description	Explanation
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)
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

Field name	Field description	Explanation	
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)	
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)

Field name	Field description	Explanation	
	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)
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.
Not applicable.

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

Common shareholder (SUMITOMO CORPORATION) with SOUTHERN STEEL SHEET CO. LTD.

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.
Refer to attachment B-2 4.

5. Indicate the effects of this written agreement on the price paid (e.g., Discount/Rebate/Commission etc.).
No effect on rebate, discount and commission on the Sales Contract and Purchase Order.

SECTION C: PURCHASE OF THE LIKE PRODUCT – Not applicable

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

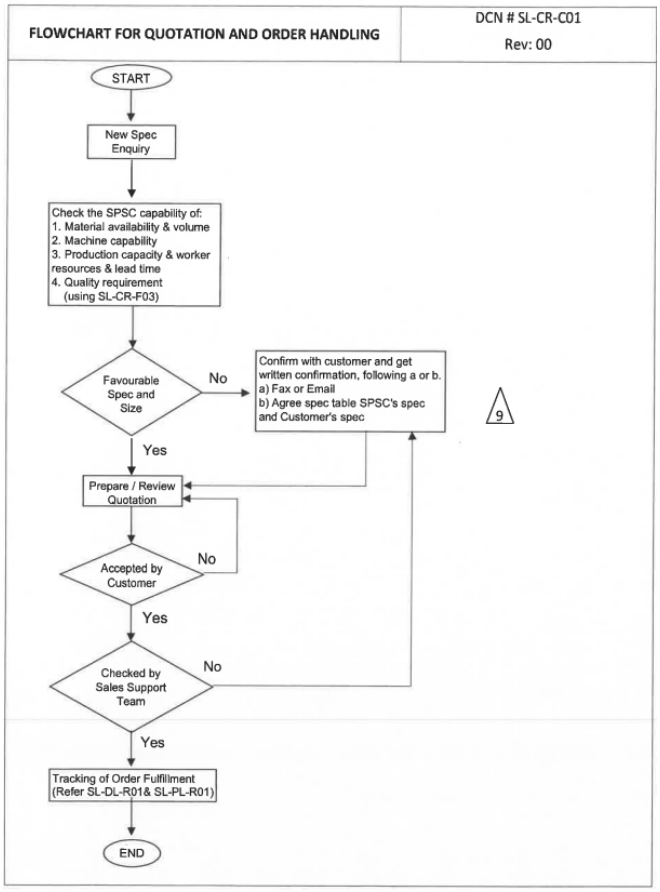
D-1 Sales Turnover

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.**

The Company's distribution model primarily follows a Mill → Sumiputeh Steel Centre Sdn Bhd → Customers. The Mill manufactures the products and supplies them to Sumiputeh Steel Centre Sdn Bhd. Depending on the customer's requirements, the imported coils may undergo a slitting/ cutting process before being delivered to customers. The products are mainly sold to customers operating in the Construction and Electrical & Electronics (E&E) sectors.



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.

a) **Receive Customer PO**
Customer submits the PO by email, fax or customer portal.

b) **Review PO**
Sales Personnel review the PO, including product specifications, size, quantity and delivery requirements. Any verbal order must be confirmed in writing.

c) **Confirm Specifications**
The Product Specification Table or customer's PO is used to confirm the agreed product specifications. Customer confirmation is obtained by signature or email.

d) **Customer Profile Approval**
For new customers or new sizes/specifications, Sales Personnel prepare the Customer Profile Checklist in the ERP system and obtain the required approval.

e) **Internal Consultation**
Where necessary, Sales consult Planning, Production and QA on product, quality, packing and other technical requirements.

f) **Sales Contract**
After the PO and customer requirements are approved, the Sales Contract is prepared and approved in the ERP system.

g) **Order Confirmation**
The ERP system sends the Order Confirmation to the customer. The customer has two days to confirm or raise discrepancies. If no response is received, the order is deemed confirmed.

h) **Production and Delivery**
The confirmed order is followed up for production planning and delivery in accordance with the relevant procedures.

PO received → review → specification check → approval → sales contract → customer confirmation → production planning

Invoice will be issued once delivery order is prepared. Payment will be made by the customers based on the credit terms provided.

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.
Refer answer in D-1 2.

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 Sales Planning team will issue the Sales Contract (SC). Upon receipt of the SC, the Sales Planning team will issue the Production Process Order (PPO), after which Production will commence processing.

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.
Refer answer in D-1 2.

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.
Refer to attachment D-3 4.
Pricing is reviewed on a weekly basis based on enquiries from the Mill, prevailing exchange rates, market price movements, and project-based quantities.

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.
Refer to attachment D-1 7.
Pricing is reviewed on a weekly basis based on enquiries from the Mill, prevailing exchange rates, market price movements, and project-based quantities.

8. Provide the financial documents for the most recent three completed financial years:
Refer to attachment D-1 8.

   a. Chart of accounts and trial balance.
   Refer to attachment D-1 8.a.

   b. Audited, consolidated and unconsolidated financial statements (including notes to the accounts and auditor's opinion).
   Not applicable.

Note:

Please separate the sales information for different grades or types of the like product and subject merchandise which have different pricing structures. Based on the function your company / organisation, please provide relevant information as per Section D-1 to D-3 below:

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

Field name	Field description	Explanation
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
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.)

Field name	Field description	Explanation
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)
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

Field name	Field description	Explanation
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

Field name	Field description	Explanation
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
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)

Field name	Field description	Explanation
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)
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.
The subject merchandise will be subjected to slitting and shearing processes. The resulting end products are intended for use in the construction and electrical & electronics (E&E) sectors.

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 *(mt)* / Value *(MYR)*	Like product used (A)	Total production inputs (B)	Percentage (%) (A/B x 100)
Year 1 /Q1	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 1 /Q2	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 1 /Q3	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 1 /Q4	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Total Year 1	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 2 /Q1	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 2 /Q2	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 2 /Q3	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Year 2 /Q4	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Total Year 2	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
POI /Q1	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
POI /Q2	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
POI /Q3	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
POI /Q4	Quantity	0.00	100	0.00
	Value	0.00	100	0.00
Total POI	Quantity	0.00	100	0.00

Year / Quarter	Quantity *(mt)* / Value *(MYR)*	Like product used (A)	Total production inputs (B)	Percentage (%) (A/B x 100)
	Value	0.00	100	0.00

Table D-3.2: Subject Merchandise Used in Production Process

Year / Quarter	Quantity *(mt)* / Value *(MYR)*	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	100	100	100
	Value	100	100	100
Year 1 /Q3	Quantity	100	100	100
	Value	100	100	100
Year 1 /Q4	Quantity	100	100	100
	Value	100	100	100
Total Year 1	Quantity	100	100	100
	Value	100	100	100
Year 2 /Q1	Quantity	100	100	100
	Value	100	100	100
Year 2 /Q2	Quantity	100	100	100
	Value	100	100	100
Year 2 /Q3	Quantity	100	100	100
	Value	100	100	100
Year 2 /Q4	Quantity	100	100	100
	Value	100	100	100
Total Year 2	Quantity	100	100	100
	Value	100	100	100
POI /Q1	Quantity	100	100	100
	Value	100	100	100
POI /Q2	Quantity	100	100	100
	Value	100	100	100
POI /Q3	Quantity	100	100	100
	Value	100	100	100
POI /Q4	Quantity	100	100	100
	Value	100	100	100
Total POI	Quantity	100	100	100
	Value	100	100	100

3. Please clarify whether the imported like product/subject merchandise been sold profitably over the past three years. Provide reason(s) and supporting evidences as necessary.
Based on our financial statements, yes profitable based on overall item. Refer Table E-2 1.

4. Please list any products that may be substituted for the subject merchandise and their end uses.
Not applicable.

Table D-3.3: List of substitute products

Substitute products	End uses

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.

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.

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)
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
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)
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).
   No, we don't use average cost.

   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);
      Purchase – actual
      SG&A and other cost – (12 months total actual SG&A and other cost / 12 months total company sales quantity) x Subject Merchandise quantity.

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

      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.
      Refer to attachment D-3 7.b.iv.

Table D-3.5: Total Cost of the Like Product – **Not applicable**

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-3.6: 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)

SECTION E: PROFITABILITY

E-1 Distributor and Trader – Not applicable

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 / 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 (%)										

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.

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.

Our customers in Malaysia are divided into domestic and export segments. For customers serving the export market, the cost of raw materials is a critical factor in maintaining international competitiveness. If raw material costs become excessively high, customers may find it more economical to import finished products rather than manufacture them locally. This could result in customers reducing or relocating their production activities to neighbouring countries where production costs are more competitive.

F-2 MATERIAL INJURY

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

Competitive raw material pricing is important for local manufacturers to remain competitive in the international market and continue their operations in Malaysia.

If raw materials are subject to controls or additional duties while finished products can be imported duty-free, local SMEs and producers may face a cost disadvantage. Customers may then choose to import finished products instead of purchasing locally manufactured products.

The Petitioner can produce products up to 1.2 mm in thickness. Products beyond this capability may need to be sourced from alternative suppliers.

These three HS Codes: 7225.92.9000, 7225.99.9000, 7226.99.1900 and 7226.99.9900 are not exclusive to ZCL Alloy Steel and may also cover other alloy steel products such as Galvanized Iron/Steel (GI), Zinc-Magnesium Coated Steel (ZM), Zinc-Tin Coated Steel (ZT), Zinc Nikel Electrogalvanized Steel (NEG), Prepainted Electrogalvanized Steel (CEG), Aluminium-Coated Steel (AL), and Cold-Rolled Steel (CR).

F-3 CAUSAL LINK

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

Not applicable.

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.

Not applicable.

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.

We are concerned that our customers, especially local and foreign manufacturers, may lose competitiveness in QCD because local supplies cannot supply or cannot meet customers' requirements. Therefore, they might move their production to other countries that are more attractive.

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.
   Only the international market determines the market price, which is mainly influenced by market conditions, demand and supply. End users in Malaysia generally follow international market movements to remain competitive globally. The Petitioner is the sole supplier/manufacturer in Malaysia; therefore, there is a risk of material shortages of the subject merchandise. There is also an additional risk that, in the worst-case scenario, the company's operations in Malaysia may be forced to shut down.

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.
   Sumiputeh imports subject merchandise complies to MS 1196 HOT-DIP ALUMINIUM/ZINC-COATED STEEL COIL.

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?
   No, our customers do not determine the producer of the subject merchandise. Therefore, there is no agreement available.
   There is no forecast order from customers and the MOQ is set at 40 mt per size. Our acceptance is based on the price offered from the mill.