DGTR
Directorate General of Trade Remedies

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**Government of India**
Ministry of Commerce & Industry
Department of Commerce
**Directorate General of Trade Remedies**

# Final Findings

TRADE REMEDY MEASURE | ANTI-DUMPING INVESTIGATION

Anti-Dumping Investigation concerning imports of

# Medical Examination Rubber Gloves

originating in or exported from

## Malaysia and Thailand



Pictographic representation of Medical Examination Rubber Gloves

TO BE PUBLISHED IN THE GAZETTE OF INDIA, Extraordinary, Part I, Section 1

F. No. 6/43/2025-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
**Directorate General of Trade Remedies**
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IV Floor, Jeevan Tara Building,
Parliament Street, New Delhi – 110001
Dated: November, 2026

# FINAL FINDINGS

(Case No. AD (OI)-38/2025)

**Subject: Final Findings in the Anti-dumping investigation concerning imports of Medical Examination Rubber Gloves originating in or exported from Malaysia and Thailand**

**F. No. 6/43/2025-DGTR** - Having regard to the Customs Tariff Act, 1975, as amended from time to time (hereinafter referred to as the "Act") and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time (hereinafter referred to as the "Anti-Dumping Rules" or the "Rules") thereof;

## A. BACKGROUND OF THE CASE

1. The Designated Authority (hereinafter referred to as "Authority") received an application filed on behalf of the domestic industry by M/s Navco Industries Pvt. Ltd. and M/s Wadi Surgicals Pvt. Ltd. (hereinafter referred to as the 'applicants' or the "applicant companies" or the "domestic industry") seeking initiation of an anti-dumping investigation concerning imports of 'Medical Examination Rubber Gloves' (hereinafter referred to as the "subject goods" or the "product under consideration" or the "PUC"), originating in or exported from Malaysia and Thailand (hereinafter referred to as the "subject countries").

2. On the basis of the application filed by the applicants, in the form and manner prescribed, the Authority issued a public notice vide Notification F. No. 6/43/2025-DGTR dated 30th September 2025, published in the Gazette of India, Extraordinary, initiating an anti-dumping investigation concerning imports of the product under consideration from Malaysia and Thailand in accordance with Rule 5 of the Rules to examine the existence, degree and effect of any alleged dumping of the subject goods and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the domestic industry.

## B. PROCEDURE

3. The procedure described below has been followed with regard to the present investigation:

### 3.1 Initiation

i. The Authority received a written application from the domestic industry alleging dumping of the subject goods originating in or exported from the subject countries and consequent injury to the domestic industry.

ii. In accordance with Rule 5(5), prior to the initiation of the investigation, the Authority notified the embassies of the subject countries in India about the receipt of the present anti-dumping application.

iii. In accordance with Rule 6(1) of the Rules, the Authority issued a Public Notice dated 30th September 2025 ("Initiation Notification"), published in the Gazette of India, Extraordinary, initiating the anti-dumping investigation concerning imports of the subject goods from the subject countries.

iv. In accordance with Rule 6(2) of the Rules, the Authority sent a copy of the initiation notification to the embassies of the subject countries in India, known producers/exporters from the subject countries, known importers/users, and the domestic industry as well as other domestic producers as per the email addresses made available by the applicants and requested them to make their views known, in writing, within the prescribed time limit.

### 3.2 Circulation of non-confidential version of the application

i. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the governments of the subject countries, through their embassies in India, in accordance with Rule 6(3) of the Rules. A copy of the non-confidential version of the application was provided to other interested parties, wherever requested.

### 3.3 Period of Investigation (POI) and Injury Investigation Period (IIP)

i. The POI for the purpose of the present investigation is 1st April 2024 to 31st March 2025 (12 months). The injury investigation period covers the periods 1st April 2021 – 31st March 2022, 1st April 2022 – 31st March 2023, 1st April 2023 – 31st March 2024, and the POI.

### 3.4 Import Data

i. A request was made to the Directorate General for Systems and Data Management (DG Systems) to provide the transaction-wise details of imports of the subject goods for the injury period. The Authority has relied upon the DG systems data for computation of the volume of imports and required analysis after due examination of the transactions.

## 3.5 Participation by Producers/Exporters of Subject Countries

i. The Authority sent exporter's questionnaires to the following known producers/exporters/traders in the subject countries in accordance with Rule 6(4) of the Rules:

| SN | Producer/Exporter |
|---|---|
| **Malaysia** | |
| 1. | Ace Glove (M) Sdn. Bhd. |
| 2. | Apollo Rubber Sdn Bhd |
| 3. | Biomax Resources Sdn Bhd |
| 4. | Durasafe Sdn Bhd |
| 5. | Glove Resources Sdn Bhd |
| 6. | Mazuma Trading |
| 7. | Professional Latex Sdn Bhd |
| 8. | Qube Medical Products Sdn Bhd |
| 9. | Ray Bell Engineering Sdn Bhd |
| 10. | Satnam Sdn Bhd |
| **Thailand** | |
| 1. | Happy Care Glove Co., Ltd. |
| 2. | Hi - Care Thai Gloves Co. Ltd |

ii. The embassies of the subject countries in India were also requested to advise the producers/exporters from their countries to respond to the questionnaire within the prescribed time limit.

iii. The following producers/exporters have registered themselves as interested parties and have filed a response to the exporters' questionnaire issued by the Authority.

| SN | Producer/Exporter |
|---|---|
| **Malaysia** | |
| 1. | Hartalega Holdings Berhad |
| 2. | Hartalega NGC SDN Bhd |
| 3. | Mun Global Sdn Bhd |
| 4. | TG Medical Sdn. Bhd. |
| 5. | Top Glove Sdn Bhd |
| 6. | TG Worldwide Sdn. Bhd. |
| 7. | YTY Industry Sdn. Bhd. |
| 8. | Tan Sin Lian Industries Sdn Bhd |
| **Thailand** | |
| 1. | Sri Trang Gloves (Thailand) Public Company Ltd. |
| 2. | Dr. Boo Company Limited |

iv. Dr. Boo Company Limited filed only the confidential version of its exporter questionnaire response and did not circulate the non-confidential version to the other interested parties.

No submissions were made by this party during or pursuant to the oral hearing. Dr. Boo Company Limited has, however, filed comments on the disclosure statement on 28th October 2026, which have been examined in Section I of these final findings.

v. Considering the number of responding exporters/producers from the subject countries, the Authority proposed sampling of producers from Malaysia along with their associated exporters/traders for the purpose of individual dumping margin vide notification dated 25th February 2026. After receiving comments from the interested parties, the Authority notified the following producers/exporters from Malaysia along with their associated exporters/traders, vide notification dated 20th March 2026. The sample was determined on the basis of the largest percentage of exports from Malaysia.
   a. Hartalega Group
   b. Top Glove Group

vi. Subsequently, the Authority discontinued sampling vide notification F No. 6/43/2025-DGTR dated 9th September, 2026, and the questionnaire responses of all the responding producers/exporters from Malaysia have been examined individually to assess whether individual dumping margins can be determined.

vii. As regards the method of sampling, Article 6.10 of the Anti-Dumping Agreement and the proviso to Rule 17(3) of the Rules permit the Authority to limit its examination either to a statistically valid sample of producers/exporters, or to the producers/exporters accounting for the largest percentage of the volume of exports from the country in question which can reasonably be investigated. The choice between the two methods rests with the Authority. A statistically valid sample presupposes a population of producers/exporters large enough for a random or stratified selection to be representative of that population. In the present case, only four producer/exporter groups from Malaysia had responded to the questionnaire, which did not permit the selection of a statistically valid sample. The Authority, therefore, adopted the second method, consistent with its established practice, after inviting the comments of the interested parties on the proposed sample vide notification dated 25th February 2026. The two groups selected accounted for the largest volume of exports of the subject goods to India from Malaysia among the responding producers/exporters. In any event, sampling was discontinued vide notification dated 9th September 2026 and the responses of all the responding producers/exporters from Malaysia have been examined individually.

## 3.6 Participation by Importers/Users

i. The Authority sent importers and users' questionnaires to the following known importers/users of the subject goods in India in accordance with Rule 6(4) of the Rules:

| SN | Importers/Users |
|---|---|
| 1. | Adithya Drug Lines |
| 2. | Asio Healthcare Pvt. Ltd. |
| 3. | Careway Medical Devices Private Limited |
| 4. | Ganesh Health Care |

| SN | Importers/Users |
|---|---|
| 5. | Grahams Pharmaceuticals Pvt. Ltd. |
| 6. | Matrix Surgical Industries |
| 7. | Millennium Healthcare |
| 8. | Outcare Medical Devices Pvt. Ltd. |
| 9. | Ramya Impex Pvt. Ltd. |
| 10. | Ramson Health Care Pvt. Ltd. |
| 11. | Rauo Healthcare Pvt. Ltd. |
| 12. | Shree Ganesh Medicos |
| 13. | Toonbrands Solutions Pvt. Ltd. |
| 14. | Tulip International |
| 15. | Victor Surgical Disposable |

ii. The following importers and users have registered themselves as interested parties in the present proceedings and have filed importers' questionnaire responses:

| SN | Importers/Users |
|---|---|
| 1. | Kanam Latex Industries Pvt. Ltd. |
| 2. | MRK Healthcare Pvt. Ltd. |
| 3. | Sevana Medineeds Pvt. Ltd. |
| 4. | Grahams Pharmaceuticals Pvt. Ltd. |
| 5. | MUN Health (India) Pvt. Ltd. |
| 6. | Medical Glove Association Import and Export |

## 3.7 Registered Interested Parties

i. A list of parties who requested to be registered as interested parties in response to the initiation notification was uploaded on the DGTR website along with the request therein to all of them to forward the non-confidential version of their submissions to all the other interested parties.

## 3.8 Economic Interest Questionnaire

i. The Authority issued an Economic Interest Questionnaire (EIQ) to all interested parties and the concerned line ministries, namely, the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, and the Department of Pharmaceuticals, Ministry of Chemicals and Fertilizers. Responses to the Economic Interest Questionnaire were received from the domestic industry and the following interested parties:

| SN | Producer/Exporter/Importer/Users |
|---|---|
| 1. | Grahams Pharmaceuticals Pvt. Ltd. |
| 2. | Kanam Latex Industries Pvt. Ltd. |

| SN | Producer/Exporter/Importer/Users |
|---|---|
| 3. | MRK Healthcare Pvt. Ltd. |
| 4. | Sevana Medineeds Pvt. Ltd. |
| 5. | Sri Trang Gloves (Thailand) Public Company Limited |

## 3.9 Further Procedure

i. The Authority invited comments on the scope of the product under consideration ('product scope') and the PCN methodology within 30 days of intimation of the non-confidential version of the application on 6th October 2025, which ended on 5th November 2025. The Authority then conducted a meeting on 21st November 2025 with all the interested parties. Based on the comments given and submissions made by the interested parties, the Authority notified the product scope and the PCN methodology vide notice dated 2nd December 2025, which was notified on the website of the Authority.

ii. In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties to present their views orally in a hearing held on 22nd April, 2026, in hybrid mode. The interested parties who attended the oral hearing were provided an opportunity to file written submissions of the views expressed orally by 29th April, 2026, followed by rejoinder submissions, if any, by 6th May, 2026.

iii. The Central Government, vide Office Memorandum F. No. CBIC-190354/120/2026-TRU dated 21st September, 2026, extended the statutory time limit for completion of the present investigation by three months beyond 29th September, 2026, i.e. up to 29th December, 2026. The Authority notified the interested parties of the said extension vide notice dated 21st September, 2026.

iv. In accordance with Rule 8, the Authority conducted verification of the data provided by the domestic industry and other interested parties to the extent considered necessary for the present proceedings. The information furnished by the domestic industry, YTY Industry Sdn. Bhd. and Sri Trang Gloves (Thailand) Public Company Limited has been verified, and the verified information has been relied upon for the determinations made in these final findings. In respect of the Hartalega Group, the Top Glove Group, Tan Sin Lian Industries Sdn. Bhd. and Dr. Boo Company Limited, the information necessary for verification was either not furnished or was found deficient despite the opportunities given, for the reasons recorded in Section F below, and the Authority has proceeded in their case in terms of Rule 6(8) of the Rules.

v. The Authority determined the non-injurious price (NIP) based on the optimum cost of production and the cost to produce & sell the domestic like article in India, based on the information furnished by the applicants and having regard to the Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules, so as to ascertain whether the anti-dumping duty recommended herein is sufficient to remove injury to the domestic industry.

vi. The Authority has examined all the submissions made by the interested parties during the course of the investigation, including the written submissions and rejoinders filed

after the oral hearing. The submissions which are supported by evidence and are relevant to the present investigation have been addressed in the relevant sections of these final findings. Submissions made by more than one interested party, or reiterated at different stages of the investigation, have been addressed together to avoid repetition.

vii. In accordance with Rule 16 of the Rules, the essential facts under consideration were disclosed to the interested parties vide disclosure statement dated 23rd October 2026, together with the party-specific disclosure of the normal value, export price, dumping margin, and landed price to the cooperating producers/exporters concerned, and the interested parties were given an opportunity to comment thereon within the time allowed. Comments on the disclosure statement were received on 28th October 2026 from (a) the domestic industry; (b) Sri Trang Gloves (Thailand) Public Company Limited; (c) YTY Industry Sdn. Bhd.; (d) Hartalega NGC Sdn. Bhd., MUN Global Sdn. Bhd. and MUN Health Product (India) Pvt. Ltd., jointly; (e) Sevana Medineeds Pvt. Ltd., Grahams Pharmaceuticals Pvt. Ltd. and Medical Glove Association Import and Export, jointly; (f) MRK Healthcare Pvt. Ltd. and Kanam Latex Industries Pvt. Ltd., jointly; and (g) Dr. Boo Company Limited, Thailand. No comments were received from the Top Glove Group or Tan Sin Lian Industries Sdn. Bhd. The post-disclosure comments, to the extent considered relevant and not merely repetitive of submissions already examined, have been addressed in Section I of these final findings.

viii. In accordance with Rule 6(8), wherever an interested party has refused access to or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded its determinations in these final findings on the basis of facts available.

ix. In accordance with Rule 7, information provided by the interested parties on a confidential basis was examined with regard to the sufficiency of such claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted, and such information has been considered confidential and not disclosed to the other interested parties. Wherever possible, parties providing information on a confidential basis were directed to provide a sufficient non-confidential version of the information filed on a confidential basis.

x. '***' in these final findings represents information furnished on a confidential basis and so considered by the Authority under the Rules.

xi. The exchange rate adopted by the Authority for the present investigation is 1 US$= ₹ 85.43, being the average of the exchange rates notified by the Central Board of Indirect Taxes and Customs under Section 14 of the Customs Act, 1962 for conversion of the value of imported goods, in force during the period of investigation. The same rate has been applied throughout these final findings.

*Source: https://foservices.icegate.gov.in/#/services/viewExchangeRate*

## C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

4. The product under consideration as defined at the stage of initiation was as follows:

*"1. The product under consideration in the present investigation is "Medical Examination Rubber Gloves". It is a type of personal protective equipment (PPE) that is part of standard precautions to protect medical staff from transmission of infectious agents. They are used for general examination and non-invasive procedures.*

*2. The product under consideration is made out of nitrile butadiene rubber latex or natural rubber latex. All other forms of rubber gloves, such as surgical gloves, industrial gloves, and household gloves which are reusable gloves used in applications such as gardening, cleaning, etc., and vinyl gloves are specifically excluded from the scope of product under consideration.*

*3. Medical Examination Rubber Gloves can be differentiated from other gloves on the basis of their use/end application, sterility, quality standards/ regulations, their composition, thickness and design. Medical Examination Rubber Gloves are intended for medical use involving non-invasive medical procedures that include routine physical examinations, administering medications and tasks that involve contact with the outer body. Further, they can also be used across industries like chemical manufacturing and labs, pharmaceutical works, hospitality sector, food processing, aerospace, electronics etc.*

*4. Medical Examination Rubber Gloves are different from surgical gloves. Medical Examination Rubber Gloves are usually non-sterile while surgical gloves are usually sterile made for contact with the internal body tissues. Medical Examination Rubber Gloves are made to meet IS 15354 standards whereas surgical gloves are produced to meet stricter international standards such as IS13422/ASTM D3577 or EN 455-2 for surgical applications. Medical Examination Rubber Gloves are usually ambidextrous and their thickness depends upon the application but is in conformity with the IS Standards while surgical gloves are anatomically designed for more precision and comfort.*

*5. The product under consideration is classified under Chapter 40, subheading 4015 12 00, of Schedule I to the Customs Tariff Act. However, subject goods are also being imported under codes 40151100, 40151900, 40159030, and 40159099. The customs classification is indicative only and is in no way binding on the scope of the PUC in the present investigation.*

*6. The unit of measurement for product under consideration is numbers."*

5. The parties were advised to offer their comments on the PUC and propose PCNs, if any, within 30 days of intimation of the non-confidential version of the application.

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| **Views of the other interested parties**<br>6. The following submissions have been made by the other interested parties with regard to the scope of the product under consideration and like article:<br>a. Determination of the PUC must be based on products that are commercially manufactured and sold in India and not merely on theoretical or installed capacities that have not resulted in commercial quantities.<br>b. Domestic industry in India does not manufacture or sell powdered medical examination rubber gloves on a commercial scale and possesses only limited capacity to do so and the scope of the PUC should be limited to products that are commercially manufactured and sold in India | **Views of the domestic industry**<br>7. The following submissions have been made by the domestic industry with regard to the scope of the product under consideration and like article:<br>a. Mixed gloves generally refer to gloves which are a combination of Natural Rubber (NR) and Nitrile Butadiene Rubber (NBR). While there is no market requirement for the same, the domestic industry is not regularly producing and selling but has produced low quantities of the same.<br>b. Powdered and powder-free gloves made of both natural rubber and NBR are being produced by the domestic industry, i.e. Navco Industries, produces powdered medical | **Examination by the Authority**<br>8. The Authority considers as follows with regard to issues/exclusion requests raised by the interested parties.<br>Examination of PUC related issues:<br>9. The Authority notes that other interested parties contended that BIS certification/Standard Mark is mandatory for the subject goods, whereas the domestic industry disputed this requirement. Certain interested parties also sought restriction of the product under consideration to gloves conforming to IS 15354, relying on the statement in the initiation notification that "Medical Examination Rubber Gloves are made to meet IS 15354 standards". In view of these differing submissions, the Authority sought clarification directly from the Bureau of Indian Standards (BIS) vide communication dated 8th September, 2026.<br>10. BIS, vide its reply dated 22nd September, 2026, clarified that IS 15354 (Part 1):2023 covers single-use medical examination gloves made from rubber latex or rubber solution, including natural rubber latex and nitrile rubber, subject to the scope and provisions of the standard. BIS further clarified that licences under this standard are operated under BIS Conformity Assessment Scheme-I and that the gloves covered by the standard are presently not under mandatory BIS certification. Accordingly, the contention that BIS certification/Standard Mark is mandatory for the subject goods is not supported by the clarification received from BIS.<br>11. BIS also clarified that the minimum thickness prescribed in the standard is a product-conformity requirement and that a product not meeting this requirement cannot be considered conforming to IS 15354 (Part 1). Further, a valid BIS licence permits use of the Standard Mark within the scope of the licence, subject to continued conformity with the standard; mere possession of a licence does not establish conformity of every batch or model. The Authority therefore distinguishes between possession of a BIS licence and conformity of the actual product. BIS's reply does not confirm the suggested equivalence between a thickness of 0.08 mm and a minimum glove weight of approximately 4.5 grams. Consequently, glove weight alone cannot be treated as establishing conformity or non-conformity with the standard on the basis of the clarification received.<br>12. The Authority further notes that absence of mandatory BIS certification is distinct from the question of compliance with technical standards under other applicable regulatory requirements. BIS's reply does not expressly resolve the separate issue raised by the parties regarding compliance under Rule 7 of the Medical Devices Rules, 2017. Accordingly, the Authority does not infer from the reply that gloves failing to conform to IS 15354 may lawfully be manufactured, imported or sold without restriction. Compliance with the applicable medical-device regulatory framework remains a matter for the competent regulatory authorities.<br>13. For the purpose of the present investigation, the Authority considers that the reference to IS 15354 in the initiation notification describes the subject goods and distinguishes them from other categories of gloves; it does not expressly make conformity with that standard a condition for inclusion within the product under consideration. Accordingly, the Authority has |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| by the domestic industry and exclude powdered medical examination gloves.<br>c. Initiation notification defines the product primarily based on its end use as "Medical Examination Rubber Gloves" used for general examination and non-invasive procedures, and also based on its composition, i.e. gloves made of NR or NBR as being used for "non-invasive medical examination" confining the scope to medical purpose applications only, whereas it also extends application to other non-medical applications as well, such as chemical manufacturing, laboratories, pharmaceuticals, hospitality, food processing, aerospace, and electronics. | examination rubber gloves whereas Wadi Surgicals produces powder free NBR gloves.<br>c. Product under consideration includes medical examination rubber gloves with thickness of below 0.2 mm. Gloves that are of thickness of 0.2 mm and above can be considered as NPUC. Gloves with thickness of 0.2 mm and above are multi-use gloves, whereas PUC is a single use glove.<br>d. BIS/ISI certification under IS 15354 is not mandatory for medical examination rubber gloves. Imports are being made without BIS declaration, the domestic industry is aware of this, and the domestic industry itself sells non-BIS certified products. | decided not to restrict the product under consideration to gloves conforming to IS 15354 solely on the basis of that descriptive reference. Coverage under the present investigation shall be determined by the notified product scope and exclusions. This determination does not dispense with any applicable regulatory requirement or constitute approval for the manufacture, import or sale of non-conforming products.<br>14. The exporter/producer from Thailand has requested clarification whether gloves which are blended or mixed, i.e., made of a mix of NR and NBR are included in the scope of the PUC. The domestic industry has submitted that to its knowledge, this blended glove has not been exported to India. It has also stated that there is no market for the same. The domestic industry has further submitted that since there is no market requirement, they are not regularly producing or selling the product. However, as part of their product range, the domestic industry has submitted that they have produced some quantities of mixed gloves containing both NR and NBR. It is considered appropriate to include blended gloves within the scope of the PUC, given that the domestic industry has already produced, even if there has been no or low demand for the same.<br>15. The Authority notes that the process of manufacturing gloves using a blend of NR and NBR is largely the same as that for producing gloves made exclusively from either NR or NBR, with the only distinction being the composition of the raw materials used. The essential production process and manufacturing facilities remain the same. Therefore, limiting the scope only to gloves made entirely from NR or NBR, while excluding gloves made out of a blend of NR and NBR, could enable exporters and importers to alter the raw material composition of the product and thereby avoid the application of duties, undermining the effectiveness of the measures. In order to prevent such circumvention and to preserve the remedial efficacy of any measures imposed, the Authority considers it appropriate to include gloves manufactured from a blend of NR and NBR within the scope of the product under consideration.<br>16. The Authority has also taken note of the submission of the domestic industry that blended gloves were not exported to India during the POI. The Authority, however, considers that the inclusion of blended gloves within the product under consideration rests on the following facts, and not merely on the need to prevent circumvention: (a) the product under consideration is defined by its physical, technical and end-use characteristics and not by the product types actually traded during the POI; neither the Rules nor the Anti-Dumping Agreement require that every type within the product under consideration must have been exported to India during the POI, and the Panel in EC – Salmon (Norway) (WT/DS337/R, paras 7.48–7.76) has held that the Agreement imposes no requirement of homogeneity on the product under consideration; (b) blended gloves are made from the same two raw materials, through the same process and on the same production facilities, are used for the same non-invasive medical examination, and are covered by the same standard, IS 15354 (Part 1):2023, which, as clarified by BIS in its reply dated 22nd September 2026, covers single-use medical examination gloves made from rubber latex, including natural rubber latex |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| d. The scope of the PUC should cover only medical examination rubber gloves made of NBR or NR and gloves made out of blends should be excluded.<br>e. It may be clarified that gloves made of any other material, including but not limited to vinyl, neoprene, or other synthetic materials, are not covered within the scope of the present investigation.<br>f. It may be clarified that the scope of the investigation is restricted to medical examination rubber gloves intended for non-invasive medical procedures, as described in paragraph 2 of the Initiation Notification, and does not extend to non-medical or industrial-grade gloves used in other sectors. | e. The applicants have submitted the official confirmation from BIS that certification under IS:15354 is purely voluntary, as affirmed in the meeting at the Department of Consumer Affairs (BIS Division) on 26th February 2024.<br>f. Unless QCO has been issued, the Indian standard is not mandatory. Producers are allowed to sell the products without BIS standard if there is no QCO that has been issued.<br>g. Medical Device Rules, 2017 has stated in Rule 7, Clause 1, that medical devices must comply with standards set by the Bureau of India Standards. In Clause 2 of Rule 7, it has been stated that in the absence of standards set by the BIS, any other standards may be | and nitrile rubber; they are thus technically and commercially substitutable with gloves made wholly of NR or NBR; (c) the domestic industry has produced blended gloves, and the like article is therefore produced in India; (d) blended gloves have been assigned a separate PCN code ('M'), so that they would be compared only with blended gloves, and their inclusion has no bearing on the dumping margin or injury margin of any producer/exporter whose exports to India during the POI did not include such gloves; and (e) the clarification on blended gloves was itself sought by a producer/exporter from Thailand, which indicates that such gloves are commercially produced in the subject countries and are capable of being exported to India.<br>17. The exporter/producer from Thailand has requested exclusion of powdered medical examination rubber gloves. They have submitted that since the domestic industry does not produce powdered medical examination rubber gloves in commercial quantities and has limited capacity to do so, like article is not being produced. It is noted that no evidence has been provided to support this claim. The Authority has verified and noted that one of the applicant companies, Navco Industries, only sells powdered medical examination rubber gloves. Navco Industries produced and sold powdered natural rubber gloves throughout the POI. Its domestic sales of *** lakh pcs during the POI are supported by its PCN-wise production, sales and cost data furnished in the prescribed proformae, which have been verified, and on the basis of which the non-injurious price for these PCNs has been determined. The claim that the like article is not produced in commercial quantities is, therefore, not borne out by the record. Accordingly, the request for exclusion is denied.<br>18. The exporter/producer from Malaysia has requested clarification regarding alleged inconsistency in the description of the PUC as defined in the initiation notification. The exporter/producer has requested the Authority to clarify that the scope of the PUC covers only medical examination rubber gloves made of NBR or NR. It is clarified that the scope of the product under consideration covers only rubber gloves made of NBR, NR, or a blend of the two. Rubber gloves made out of other raw material, if any, are beyond the scope of the PUC.<br>19. As regards the contention that the scope of the PUC be restricted to medical examination rubber gloves solely intended for non-invasive medical procedures, with non-medical and industrial-grade gloves used in other sectors excluded from the scope, the Authority notes that while the product description in the initiation notification identifies medical examination gloves by reference to their intended medical use, such gloves are, by virtue of their physical and technical characteristics, capable of being used across a range of applications beyond the medical field. The Authority notes that a medical examination glove cannot be excluded from the scope merely on the ground that it is, in a given instance, put to a non-medical end-use. Accordingly, where medical examination rubber gloves are used for purposes other than medical examination, such gloves shall continue to fall within the scope of the PUC. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| g. Powder free NBR medical examination gloves should be excluded from the scope of the PUC for the following reasons:<br>i. Domestic industry does not produce powder free NBR gloves that meet ISO 11193<br>ii. Independent lab testing comparing samples of Top Glove Group with domestic product fails to meet ISO 11193 requirements on parameters such as elongation and force at break, which are key determinants of glove performance, tensile integrity, and user safety<br>iii. Given strict requirement of product compliance with ISO standard, domestic product and | followed. Hence, it is clearly seen that the IS Standard is not mandatory.<br>h. Both the applicant companies possess BIS certification and produce gloves that comply with the IS standard, they are also producing and selling goods that do not adhere to the IS Standard. This itself shows that compliance with the IS standard is not mandatory for production and sale of the product.<br>i. Other interested parties have contended that BIS is mandatory, but none have shown that they hold a BIS licence or have exported BIS-compliant gloves, rendering their claims contradictory and unsubstantiated.<br>j. The scope of the product under consideration should be the | 20. As regards request for exclusion of high-grade powder free NBR medical examination gloves, since domestic industry has produced and sold powder free NBR gloves, the same is not excluded. Further, no specification has been provided by the other interested party in terms of "high grade" of gloves. The other interested party has also not provided any evidence to show that the domestically produced product is different than the imported subject good or to show lack of interchangeability between the two. The domestic industry, on the other hand, submitted that Wadi Surgicals produces and sells powder-free NBR medical examination gloves and that both the applicant companies hold BIS licences under IS 15354. The Authority notes that Wadi Surgicals produced and sold powder-free NBR gloves (PCNs NBRPFNS1 and NBRPFNS2) during the POI in commercial quantities, and the non-injurious price for these PCNs has been determined on the basis of its verified cost data. As regards the laboratory test reports relied upon by the other interested party, the reports relate to a limited number of samples and to parameters such as elongation and force at break; they do not establish that the imported gloves constitute a distinct product with different physical characteristics or end uses. Further, conformity with ISO 11193 is not a criterion of the product scope notified by the Authority.<br>21. Clarification has been requested on whether chlorinated gloves are part of the scope of the PUC. It is clarified that chlorinated gloves have been specifically excluded from the scope of the product under consideration vide the Scope Notification dated 2nd December 2025.<br>22. Clarification has been requested on whether gloves made of materials other than natural rubber latex and nitrile butadiene rubber latex are included within the scope of PUC. It is seen that the domestic industry does not produce and sell the PUC using materials other than natural rubber latex or nitrile butadiene rubber latex. As there is no production of gloves through any other material, the scope of the PUC appropriately includes only gloves made of natural rubber latex or nitrile butadiene rubber latex or a blend thereof.<br>23. The Authority has noted the submissions made by the domestic industry to show the distinction of medical examination rubber gloves from other types of rubber gloves which have been specifically excluded from the scope of product under consideration. Following types of gloves are beyond the scope of the PUC in the present investigation<br>a. surgical gloves,<br>b. industrial/household/cleaning gloves<br>c. vinyl gloves<br>d. neoprene gloves.<br>24. These gloves differ in terms of their raw material, design, physical characteristics, and intended use. Surgical gloves are primarily used for invasive surgical procedures and are manufactured to more stringent requirements in terms of design, anatomical fit, precision, sterility and applicable quality standards. Industrial, household and cleaning gloves are intended for cleaning, gardening, industrial and related applications and are thicker, heavier and designed for greater durability and repeated use. Vinyl gloves are manufactured from polyvinyl chloride (PVC) and are primarily |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| product of Top Glove group are not comparable.<br>h. High grade powder free NBR gloves are not currently produced domestically in equivalent form and hence should be considered separately to avoid distortions in injury and price comparison.<br>i. There are substantial differences in raw materials, physical characteristics, quality standards, that affects cost and price of PUC, therefore PCN methodology should be proposed.<br>j. Key factors resulting in different cost and prices within the PUC are (i) raw material used, (ii) use of powder/lubricant content, and (iii) weight, (iv) Surface Finish, (v)Format, (vi) Sterilisation, (vii) | same as stated in the application and notified in the PUC-PCN notification.<br>k. PUC is produced in two sizes, which is short length and long length. Short length covers up to the palm of the hand, while the long length covers up to the elbow or mid-arm.<br>l. Difference between the cost of coloured & non-coloured; format and surface finish are insignificant, thus PCN should not be based on these parameters.<br>m. No cost difference in gloves that are made for common use in both hands between those that are specifically made for the left and right, only the mould is different.<br>n. Weight and thickness are interlinked and can be considered in a | used for low-risk food service and janitorial applications, while neoprene gloves are manufactured from neoprene and are generally used in applications requiring resistance to chemicals, solvents and extreme temperatures.<br>25. The Authority notes that these categories of gloves differ significantly with respect to raw material, powdering, sterilisation, weight, thickness, surface finish.<br>26. The Authority notes that chlorinated gloves have been specifically excluded from the scope of the product under consideration vide the Scope Notification dated 2nd December 2025. Accordingly, they have not been considered as a competing or substitutable category of gloves for the purposes of the present investigation.<br><u>Examination of PCN related issues:</u><br>27. Surface Finish- The exporter has submitted that PCN must include surface finish such as smooth or textured. The domestic industry, on the other hand, submitted that the difference in cost between smooth and textured gloves is insignificant. The Authority had specifically advised the interested parties, vide its letter dated 6th October 2025, that proposals on PCN parameters must be supported by verifiable documentary evidence of differences in costs and prices. However, no evidence has been provided showing that there is a difference in cost of product because of surface finish. Since cost difference beyond 5% has not been shown, it was not appropriate to recognise this as a PCN parameter.<br>28. Format- The exporter has submitted that PCN must include format of the gloves such as ambidextrous or anatomical, citing differences in prices and costs by more than 450%. The domestic industry, which opposed the parameter, submitted that there is no cost difference between the two formats, since the same production line, raw materials and process are used and only the former (mould) differs. The Authority notes that the onus of demonstrating a cost difference exceeding 5% lies on the party proposing a PCN parameter. The exporter, which claimed a difference of more than 450%, did not furnish any cost records or computation in support of its claim, despite the Authority's letter dated 6th October 2025 requiring PCN proposals to be supported by verifiable evidence of differences in costs and prices. Further, medical examination rubber gloves are usually ambidextrous, the anatomical design being a feature of surgical gloves, as noted in the product description. In the absence of evidence of a cost difference exceeding 5%, the Authority does not consider format as a parameter for PCN.<br>29. Colouring- The exporter has submitted that PCN must include colour of the gloves to include coloured and non-coloured gloves. The domestic industry has submitted that there is very marginal cost difference between different colour. The difference in cost between coloured and non-coloured gloves, as stated by the domestic industry, which is well below the threshold of 5%. The exporter, on the other hand, did not furnish any cost data in support of its proposal. Thus, the Authority does not consider this as a parameter for PCN. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| Colouring/Grade, and (viii) Texture.<br>k. Approach proposed is consistent with international practice in terms trade remedial investigations, such as the DECOM of Brazil on imports of non-surgical medical gloves from China, Malaysia, and Thailand.<br>l. Gloves meeting standards such as ISO 11193-1, IS 15354, IS 15453, ASTM, EN, and FDA medical-grade requirements should be assessed within the same category as they have distinct compliance requirements and cost structures as compared with industrial gloves.<br>m. Glove weight varies naturally due to glove size, tactile sensitivity, dexterity requirements, ergonomic | range for the purposes of creating PCN. The thickness of the glove directly impacts the weight, and quantum of material used, thereby causing significant variations in the costs. The cost difference between varying weights and thickness of gloves is more than 5% as the quantum of raw materials used in each weight range for different thickness would differ.<br>o. PCN proposed on the basis of (i) raw material used, (ii) use of powder/lubricant content, (iii) length of the gloves, (iv) sterilisation, and (v)weight of the gloves.<br>p. Any other form of reusable rubber gloves, such as surgical gloves, industrial gloves, and household gloves which are reusable gloves | 30. Length- The domestic industry has submitted that length can be used as a parameter for PCN as it is used in common market parlance. However, it is noted that since weight has been considered as a PCN parameter, length of the glove need not be considered. The weight of a glove is a function of its length and thickness, and the quantity of raw material consumed, which is the principal driver of cost, is captured by weight. Longer gloves are correspondingly heavier and fall in higher weight bands; for instance, in the export transactions reported by the cooperating producers/exporters, gloves of 240 mm length weighing 4.0 to 5.8 grams fall in weight bands 1 and 2, while gloves of 295 mm length weighing 8.0 grams fall in weight band 3. Adopting length as a separate parameter would, therefore, duplicate the effect of weight without capturing any additional cost difference, and no interested party has demonstrated a cost difference attributable to length independently of weight.<br>31. Weight and Thickness- The domestic industry and the importer have submitted that weight of the glove be considered as a parameter for PCN. The exporter from Thailand has submitted that there would be other factors causing variance to the weight and hence the same cannot be a reliable parameter. It is seen that the weight of the gloves would significantly impact the cost of the product. Further, the domestic industry has also submitted that the thickness of the glove directly impacts its weight and causes the quantum of raw material used to vary, thereby causing significant variation in the costs. Accordingly, Authority considered it appropriate to include weight as a parameter in the PCN methodology. Domestic industry has provided evidence of cost difference between gloves of varying weight showing that the difference is more than 5%. This is borne out by the verified PCN-wise data of the domestic industry, which show that the non-injurious price of powder-free NBR gloves in weight band 2 is about ***% higher than that in weight band 1, and that of powdered NR gloves in weight band 2 about ***% higher than that in weight band 1, as also by the verified cost data of the cooperating producers/exporters, which show differences of more than 10% between adjacent weight bands.<br>32. After thorough examination of the various comments on the scope of the PUC and the PCN methodology that were received from the interested parties as well as the domestic industry, the Authority clarified the scope of the PUC and the PCN methodology and notified the same vide notification (hereinafter referred to as the "Scope Notification") dated 2nd December 2025, as follows:<br>*"The product under consideration is Medical Examination Rubber Gloves. It is made out of nitrile butadiene rubber latex or natural rubber latex, or blend thereof. All other forms of rubber gloves, such as surgical gloves, gloves used in applications such as industrial, household, gardening, cleaning, etc., vinyl gloves, chlorinated gloves, gloves made out of neoprene or any other synthetic material are specifically excluded from the scope of product under consideration.*<br>*Medical Examination Rubber Gloves are differentiated in the market from other gloves on the basis of their use/end application, sterility, quality* |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| design, manufacturing technology. Pricing in global markets not determined solely by weight as it would lead to misleading outcomes that do not reflect commercial or technical reality.<br>n. Should weight be considered as PCN parameter, it should be captured in ranges such as 2-4 grams (thin gloves), 4-6 grams (normal gloves), and 6-8 grams (thick gloves).<br>o. Scope of PUC in the initiation notification specifically provides that "*Medical Examination Rubber Gloves are made to meet IS 15354 standards*". It appears that gloves not meeting such standards are outside scope of PUC and accordingly scope of PUC must be revised as "Medical Examination Rubber Gloves | used in applications such as gardening, cleaning, etc., vinyl gloves, chlorinated gloves, and gloves made out of neoprene or any other synthetic material have also been excluded.<br>q. As regards to the exclusions of chlorinated gloves, respondent relied on the Bio Medical Waste (Management and Handling) Rules, 2016 ("BMW Rules"). The BMW Rules require phase out of chlorinated gloves only for specified categories (hospitals, clinics, labs, blood banks, etc.), not for all end uses.<br>r. However, the PUC in present investigation is not limited to medical usage. The Authority's own notification explicitly states | *standards/regulations, their composition, thickness and design. Medical Examination Rubber Gloves are intended for medical use involving non-invasive medical procedures that include routine physical examinations, administering medications and tasks that involve contact with the outer body. Further, they can also be used across industries like chemical manufacturing and labs, pharmaceutical works, hospitality sector, food processing, aerospace, electronics, etc.*<br>*Medical Examination Rubber Gloves are different from surgical gloves. Medical Examination Rubber Gloves are usually non-sterile while surgical gloves are invariably sterile made for contact with the internal body tissues. Medical Examination Rubber Gloves are made to meet IS 15354 standards whereas surgical gloves are produced to meet stricter international standards such as ISI 3422/ASTM D3577 or EN 455-2 for surgical applications. Medical Examination Rubber Gloves are usually ambidextrous, and their thickness depends upon the application but is in conformity with the IS Standards while surgical gloves are anatomically designed for precision and comfort."*<br>PCN Methodology |

| SN | Parameter | Values | Code |
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| 1 | Raw Material | Natural Rubber | NR |
| | | Nitrile Butadiene Rubber | NBR |
| | | Mixed Gloves | M |
| 2 | Powdered or Not | Powdered | P |
| | | Powder free | PF |
| 3 | Sterilisation | Sterile | S |
| | | Non-Sterile | NS |
| 4 | Weight | 2 gms and above but not exceeding 4 gms | 1 |
| | | More than 4 gms but not exceeding 6 gms | 2 |
| | | More than 6 gms but not exceeding 8 gms | 3 |
| | | More than 8 gms | 4 |

33. The product under consideration is classified under Chapter 40 under subheading 4015 12 00 of Schedule I to the Customs Tariff Act. However, subject goods are also being imported under codes 4015 11 00, 4015 19 00, 4015 90 30, and 4015 90 99. The customs classification is indicative and is not binding on the scope of the product under consideration.

34. The Authority notes that the like article produced by the domestic industry and the product under consideration imported from the subject countries are comparable in terms of physical and chemical characteristics, manufacturing process & technology, raw materials, functions and uses, product specifications, pricing, distribution and marketing, and tariff classification of the goods. The goods produced by the domestic industry and imported from the subject countries are like articles in terms of the Rules. The two are technically and commercially substitutable. The Authority holds that the subject goods produced by the domestic industry are like article to the product under consideration imported from the subject countries within the scope and meaning of Rule 2(d) of the Antidumping Rules.

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| meeting IS 15354".<br>p. Medical examination rubber gloves fall within the definition of "medical devices" under notification S.O. 648(E) issued under the Drugs and Cosmetics Act, 1940, and are therefore regulated under the Medical Devices Rules, 2017 (MDR).<br>q. The Government of India (Lok Sabha reply dated 08 August 2025) confirmed that medical and surgical gloves are regulated under the MDR and must meet prescribed standards. The Department of Pharmaceuticals (Public Notice dated 01 February 2022) identified IS 15354: Part 1 as the relevant standard for single use medical examination gloves with compliance mandatory under Rule 7. | that the subject goods have multiple end uses i.e. pharma, food processing, hospitality, etc. Therefore, chlorinated gloves should remain within the scope of the PUC. | 35. Final scope of the product under consideration: In view of the foregoing, the product under consideration in the present investigation, as finally determined, is "Medical Examination Rubber Gloves" made of nitrile butadiene rubber latex, natural rubber latex, or a blend thereof, as notified vide the Scope Notification dated 2nd December 2025 reproduced above. Surgical gloves, gloves used in applications such as industrial, household, gardening and cleaning, vinyl gloves, chlorinated gloves, and gloves made of neoprene or any other synthetic material are excluded. Within the product under consideration so defined, the comparison of normal value with export price, and of the non-injurious price with the landed price, has been made on the basis of the PCN methodology tabulated above, comprising raw material (NR/NBR/M), powdered or powder-free (P/PF), sterile or non-sterile (S/NS) and four weight bands (1 to 4). |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| r. Rule 7 of the MDR requires medical devices to conform to BIS standards or as notified by the Ministry of Health and Family Welfare, MDR framed under the Drugs and Cosmetics Act, 1940 where such standards exist. For medical examination rubber gloves, the applicable standard is IS 15354.<br>s. Even without a standalone QCO, once a product qualifies as a medical device under the MDR, conformity with the relevant BIS standard becomes a regulatory benchmark for compliance assessment.<br>t. Non-medical gloves may be sold without BIS certification if no QCO applies, but medical examination rubber gloves cannot be lawfully sold in India without adherence to IS | | |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| 15354 under the MDR regime.<br>u. CDSCO and not the BIS enforces Rule 7 compliance. CDSCO Circular dated 29 May 2024 confirms IS 15354 is mandatory. The CDSCO clarified that where a BIS standard exists, medical devices must be tested with reference to that BIS standard, reinforcing the mandatory nature of IS 15354 compliances.<br>v. According to the CDSCO, the MDR 2017 do not apply to all categories of gloves. The applicability of the MDR 2017 is limited to surgical gloves, medical examination gloves, and other gloves intended for medical purposes.<br>w. Random testing of medical examination gloves at the time of import is | | |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| undertaken to check compliance with IS 15354, as evidenced by testing requirement notices and sample test reports submitted. This confirms that compliance with IS 15354 is actively enforced by the authorities. | | |

## D. SCOPE OF DOMESTIC INDUSTRY AND STANDING

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| **Views of the other interested parties**<br>36. Following submissions have been made by the other interested parties with regards to the scope and standing of the domestic industry:<br>a. The Applicants' standing as the domestic industry requires re-examination, given their admission that multiple other Indian producers or entities have capacities to | **Views of the domestic industry**<br>37. Following submissions have been made by the domestic industry with regards to scope and standing of the domestic industry:<br>a. The application has been filed by M/s Navco Industries Pvt. Ltd. and M/s Wadi Surgicals Pvt. Ltd. The applicant companies fall under the | **Examination by the Authority**<br>38. Rule 2(b) of the AD Rules defines domestic industry as under:<br>*"(b) "domestic industry" means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term 'domestic industry' may be construed as referring to the rest of the producers".*<br>39. The Authority notes that the present application has been filed by M/s Navco Industries Pvt. Ltd. and M/s Wadi Surgicals Pvt. Ltd. Both the applicant companies are MSMEs and have provided all necessary information in the form and manner prescribed by the Authority for the purpose of the present investigation.<br>40. The Authority notes that the application is supported by M/s Koove IOT Pvt. Ltd., M/s Latrile Gloves Pvt. Ltd., and M/s Tegamen Safety Products Pvt. Ltd., who are the other Indian producers of the PUC during the POI. Further, Alesco Surgipharma Pvt. Ltd. has set up capacities to produce medical examination rubber gloves and has also supported the present investigation.<br>41. As regards the role of the supporting producers, the Authority notes that Rule 5(1) permits an application to be filed by or on behalf of the |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| produce the PUC.<br>b. By excluding producers having the capability to produce the PUC, the domestic industry has artificially inflated its share to meet the "major proportion" threshold under Rule 5(3). This selective inclusion is requested to be disregarded by the Authority.<br>c. The production of Koove IOT Pvt. Ltd., Tegamen Safety Products Pvt. Ltd., and Latrile Gloves Pvt. Ltd. is substantial and constitutes approximately 35% of total production. Therefore, as per Rule 2(b) read with Rule 5(3)(a) of AD Rules, it is essential to analyse the data of these producers to ascertain the standing of the domestic industry and for | MSME category.<br>b. The application is supported by M/s. Koove IOT Pvt. Ltd., M/s. Latrile Gloves Pvt. Ltd. and M/s. Tegamen Safety Products Pvt. Ltd. who are the only other Indian producers of the PUC during the POI who have supported the present investigation.<br>c. Further, St. Mary's Rubber Pvt. Ltd., Hubertus Medicals and Alesco Surgipharma Pvt. Ltd. have set up capacities to produce medical examination rubber gloves. Alesco Surgipharma Pvt. Ltd has also supported in the present investigation. | domestic industry, and there is no requirement that every producer of the like article should join the application as an applicant. M/s Koove IOT Pvt. Ltd., M/s Latrile Gloves Pvt. Ltd., M/s Tegamen Safety Products Pvt. Ltd. and M/s Alesco Surgipharma Pvt. Ltd. have expressed their support for the application and their production of the PUC during the POI is on record, as reflected in the table below. These producers are not part of the domestic industry for the purposes of the present investigation, and their support and production data have been relied upon only for examining standing under Rule 5(3). The injury analysis in Section III has, accordingly, been confined to the applicant companies, which constitute the domestic industry under Rule 2(b). The Authority has, however, taken the sales of the other Indian producers into account in determining demand and market shares, and notes that their combined share in demand was about ***% (range 0-10%) in the POI. The decision of a producer to support, rather than join, an application does not by itself indicate the absence of injury to that producer, nor does it bear on whether the applicant companies, which constitute the domestic industry, have suffered material injury.<br>42. During the course of the investigation, interested parties have referred to the following entities and stated that these companies are also producers of the PUC - RR Latex, Sri Anusham Rubber Industries Pvt. Ltd., MRK Healthcare Pvt. Ltd., Amigo Surgi-Care Pvt. Ltd., and Sara Healthcare. It is seen with respect to MRK Healthcare Pvt. Ltd. that the entity has participated in the present investigation as an importer. As regards the claim regarding Amigo and Sara Healthcare, the Authority notes that the mere presence of product listings on websites does not establish commercial production and sale of the PUC in India. The domestic industry has submitted that these entities are engaged in packaging of gloves rather than their manufacture and are accordingly traders/packagers and not producers of the PUC. No verified production data has been made available for these entities, and these entities have not participated in the investigation to establish their status as producer.<br>43. The Authority recognises the obligation of the applicants in providing relevant information on the basis of such information as is reasonably available. It is seen that the applicants wrote to various known producers before initiation of the investigation, including RR Latex and Sri Anusham Rubber Industries Pvt. Ltd. There was no response particularly from those entities who are allegedly producers of the PUC, and not traders or importers of the product. While the other interested parties have alleged that the applicants fail to meet the standing requirements under the rules, the Authority notes that none of the interested parties have provided any verifiable evidence to support their contentions.<br>44. The Authority has carefully examined the conflicting claims of both sides of the interested parties in detail. In addition to initiation notification that was published in the official Gazette and on the DGTR website, the Authority wrote to various parties identified by the domestic industry, including RR Latex and Sri Anusham Rubber |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| the subsequent injury analysis.<br>d. Critical information under Rule 6 and 7, including any correspondence, support letters, or other material relied upon by the domestic industry, must be placed on record in a meaningful non-confidential form to permit effective scrutiny and rebuttal by the interested parties. However, the same was withheld by the domestic industry. The authority is requested to direct the applicants to place on record complete information in this regard.<br>e. The domestic industry's claim of scarce domestic production is factually incorrect. The websites of Amigo and Sara Healthcare | d. The domestic industry is a new industry as M/s Navco Industries Pvt. Ltd. started production in 2022 – 2023, and M/s Wadi Surgicals Pvt. Ltd. in 2023 – 2024. However, the Indian industry for the product is not a new industry as one of the domestic producers of the subject goods in the country i.e., M/s Tegamen Safety Products Pvt. Ltd., has been in production since 2021 – 2022.<br>e. The applicants have not imported the subject goods, nor is it related to any producer or exporter of the subject goods in the subject countries. The | Industries Pvt. Ltd. There is no response from these two entities. The Authority notes that mere possible sale by a company is insufficient to qualify it as a producer nor sufficient to quantify its production. The Authority requires quantified information regarding production. These parties have not placed any information/evidence on record. The Authority also notes that mere existence of capacity, or a stated ability to produce, does not by itself qualify an entity as a domestic producer and is insufficient to quantify their production for the purpose of determining standing under Rule 5(3).<br>45. The Authority has also examined whether the approach adopted in respect of the entities named by the interested parties is consistent with that adopted in respect of the supporting producers. The distinction drawn by the Authority rests on the availability of quantified information on record, and not on the source of the claim. The production of the supporting producers is on record in writing, has been furnished by those producers themselves, and has not been controverted by any interested party with contrary evidence. In contrast, RR Latex and Sri Anusham Rubber Industries Pvt. Ltd. did not respond either to the applicants or to the Authority, and no interested party has placed on record any quantified information on their production of the PUC. Further, the observations on production by the domestic industry made in Section C relate to the separate question of whether the like article is produced in India, which is relevant for defining the product scope and turns on the existence of production of the product type, whereas standing under Rule 5(3) requires quantification of production during the POI. The Authority has, nonetheless, examined the sensitivity of its determination: the share of the applicant companies would remain at or above 25% of the Indian production unless the unquantified production of such entities exceeded about *** lakh pcs, i.e. about ***% of the Indian production determined below, and the producers expressly supporting the application would continue to account for well above 25% of the total production and for the entire production of the producers expressing support or opposition. No interested party has suggested, much less substantiated, production of that order by these entities.<br>46. It is noted that the applicant companies have neither imported the subject goods from the subject countries nor are they related to any exporter or producer of subject goods in the subject countries or any importer of the product under consideration in India. The Authority examined DG System's transaction-wise data and found that there are no imports of the product under consideration made by the applicant companies.<br>47. Based on the information on record, the Authority has determined the Indian production and share of the applicant companies in Indian production as follows. It is seen that the share of the applicant companies is ***% (range 25-35%) of the total Indian production. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| confirm the existence of at least two other Indian producers of medical examination rubber gloves, contrary to the DI's assertion.<br>f. The omission of such manufacturers from the domestic industry's production calculation undermines its claim of representing a "major proportion" of total Indian production. The Authority must investigate why these producers were excluded and whether their inclusion would reduce the domestic industry's standing below the statutory requirements.<br>g. The Authority is requested to call for verified production and installed capacity data from all known domestic producers of the PUC, including Sara | applicants are also not related to any importer in India.<br>f. The applicants constitute eligible domestic industry within the meaning of Rule 2(b), and the application satisfies the criteria of standing in terms of Rule 5 (3) of the Rules supra. | <table><tr><th>S. No.</th><th>Indian Producers</th><th>Quantity (Lakh Pcs)</th><th>Share (%)</th></tr><tr><td colspan="4">Production by Applicants</td></tr><tr><td>1</td><td>Navco Industries Pvt. Ltd. (DI)</td><td>***</td><td>5-15%</td></tr><tr><td>2</td><td>Wadi Surgicals Pvt. Ltd. (DI)</td><td>***</td><td>15-25%</td></tr><tr><td>3</td><td>Total of applicant companies</td><td>***</td><td>25-35%</td></tr><tr><td colspan="4">Production by Other Indian Producers who are also supporters</td></tr><tr><td>4</td><td>Koove IOT Pvt. Ltd.</td><td>***</td><td>25-35%</td></tr><tr><td>5</td><td>Tegamen Safety Products Pvt. Ltd.</td><td>***</td><td>20-30%</td></tr><tr><td>6</td><td>Latrile Gloves Pvt. Ltd.</td><td>***</td><td>5-15%</td></tr><tr><td>7</td><td>Alesco Surgipharma Pvt. Ltd.</td><td>***</td><td>5-15%</td></tr><tr><td>8</td><td>Total of other Indian Production</td><td>***</td><td>***</td></tr><tr><td>9</td><td>Total Indian Production</td><td>***</td><td>100%</td></tr></table><br>48. In view of the information on record and the above, the Authority holds that the applicant companies account for ***% of the total Indian production, which constitutes a major proportion of the Indian production for the purposes of Rule 2(b) of the Rules. Further, the applicants together with the supporting producers account for the entire identified Indian production on record. This exceeds 25% of total Indian production and 50% of the production represented by producers expressing support for or opposition to the application, thereby satisfying the support requirements under Rule 5(3)(a), read with its proviso and Explanation. Accordingly, the applicants constitute eligible "domestic industry" within the meaning of Rule 2(b) of the AD Rules, and the application satisfies the criteria of standing in terms of Rule 5(3) of the Rules.<br>49. The role of the applicant companies and of the supporting producers (Sl. No. 4 to 7 of the table above, Sl. No. 8 and 9 being totals) under the different provisions of the Rules is as follows: (a) Rule 2(b) – domestic industry: the domestic industry comprises the applicant companies, whose collective production of *** lakh pcs constitutes ***% of the total Indian production of *** lakh pcs. Rule 2(b) does not require the domestic industry to account for more than 50% of Indian production; what is required is a 'major proportion'. In the present case, the Indian industry is nascent and fragmented, the applicants have furnished complete injury information, and all the other identified producers have supported the application, with no Indian producer opposing it. The applicants are thus not a subset selected to the exclusion of producers with different performance, and the injury analysis based on their data is not distorted. The Authority, therefore, considers that ***% (range 25-35%) constitutes a major proportion of the total domestic production, consistent with the interpretation of the Appellate Body in EC – Fasteners (China) (WT/DS397/AB/R, paras 411–419); (b) Rule 5(3)(a) – support exceeding 50% of the production of the producers expressing support or opposition: all the producers expressing a view, i.e. the applicants and the four supporting producers, support the application, and their support thus accounts for 100% of such production; (c) Rule 5(3)(b) – support of not less than 25% of the total |

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| Healthcare, Amigo Surgicare, etc. before concluding that the domestic industry represents a major proportion of total Indian production. | | production: the applicants and the supporting producers together account for the entire Indian production on record, and the applicants alone account for ***%; and (d) injury information: injury information in the prescribed proformae is required only from the producers constituting the domestic industry. The support and production data of the supporting producers are relevant only for Rule 5(3), and their performance does not form part of the injury analysis. |

## E. CONFIDENTIALITY

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| **Views of the other interested parties**<br>50. The following submissions have been made by the other interested parties with regard to confidentiality:<br>a. Applicants have claimed excessive confidentiality on critical economic parameters, including selling price, cost of sales, profitability, working capital, annual reports, project reports, and evidence of installed capacity, without providing meaningful non-confidential summaries.<br>b. Applicants have not disclosed the 10% adjustment for the calculation of normal value and related evidence.<br>c. The failure to provide information inhibits the ability of exporter to make effective comments and if | **Views of the domestic industry**<br>51. The submissions made by the domestic industry with regard to confidentiality are as follows:<br>a. In the findings issued by the Brazilian authority, several related entities of Top Glove Corporation Bhd had participated. However, these entities have conspicuously not participated in the present investigation.<br>b. A number of producers/exporters have claimed excessive confidentiality on distribution and marketing channel as well as details about related companies, production process and names of raw materials used in the production of product under consideration.<br>c. Product catalogue and brochure as well as list of products sold which is | **Examination by the Authority**<br>52. The submissions made by the other interested parties and the domestic industry with regard to confidentiality have been examined as under:<br>53. The Authority made available the non-confidential version of the information provided by the various parties to all interested parties as per Rule 6(7). With regard to confidentiality of the information, Rule 7 of the Rules provides as follows:<br>*"7. Confidential Information:*<br>*(1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub-rule (2) of rule 12, sub-rule (4) of rule 15 and sub-rule (4) of rule 17, the copies of applications received under sub -rule (1) of rule 5, or any other information provided to the designated authority on a confidential basis by any party in the course of investigation, shall, upon the designated authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information.*<br>*(2) The designated authority may require the interested parties providing information on confidential basis to furnish nonconfidential summary thereof and if, in the opinion of a party* |

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| not rectified, the present investigation must be terminated. Reliance was placed on Automotive Tyre Manufacturers Association v. Designated Authority (2011) and Union of India v. Kumho Petrochemicals Co. Ltd. (2017) where the Supreme Court held that Rule 6 of the Anti-Dumping Rules embodies the principles of natural justice and must be scrupulously followed.<br>d. When a party is denied meaningful access to the evidence on record, it results in a violation of the right to a fair hearing, which is the very essence of natural justice. | routinely shared with the customers have been claimed confidential.<br>d. Sample domestic and export sales documents have been undisclosed. While documents itself may be confidential, the list of documents submitted has not been disclosed.<br>e. Total Indian production was disclosed in the non-confidential version of the application and total production of other Indian producers has been disclosed.<br>f. Disclosure of average data would disclose information inter-se the producers who are part of the domestic industry as well as to other Indian producers and hence information on account of productivity was provided in trend.<br>g. The exporters have not disclosed the kind of adjustments sought by them for fair comparison.<br>h. Therefore, the Authority is requested to critically examine the completeness of the responses, particularly in light of the Brazilian investigation where Top Glove's response was rejected for similar deficiencies, and to ensure that adequate non confidential summaries are provided so that the applicants can participate meaningfully in the proceedings. | *providing such information, such information is not susceptible of summary, such party may submit to the designated authority a statement of reasons why summarisation is not possible.*<br>*(3) Notwithstanding anything contained in sub-rule (2), if the designated authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorize its disclosure in a generalized or summary form, it may disregard such information."*<br>54. The Authority *vide* para 36 of the initiation notification, directed interested parties to offer their comments on confidentiality by interested parties within 7 days of receiving the non-confidential version of the documents.<br>55. The information provided by all the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties. Wherever possible, the parties providing information on confidential basis were directed to provide a sufficient non-confidential version of the information filed on confidential basis.<br>56. The submissions made by the domestic industry and the participating exporters concerning confidentiality, to the extent considered relevant, were examined by the Authority and addressed accordingly. It is seen that the domestic industry and interested parties have claimed confidentiality on information, such as production, capacity, capacity utilization, sales volumes, market share, stocks, selling price, costs, profits, cash profits, return on investment, non-injurious price, cost of production related information, normal value, export price, dumping margin, injury margin, price adjustments, profit related information, sales channels, sales & purchase documents, customers and suppliers names, etc. It is also seen that wherever information is for an injury period, the same has been |

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| | | provided on an indexed basis. Information such as weighted average normal value, non-injurious price and price undercutting has been disclosed in a range.<br>57. The Authority notes that the domestic industry and the other interested parties have shown good cause for the confidentiality claimed. The information for which disclosure has been sought by the parties is business proprietary information, the disclosure of which would be prejudicial to the business interests of the parties. |

## F. DETERMINATION OF NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN

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| **Views of the other interested parties**<br>58. The following submissions have been made by the other interested parties with regard to the normal value, export price and dumping margin:<br>a. Normal value determined by the domestic industry using e-commerce websites is flawed methodology as it is based on an unrepresenta | **Views of the domestic industry**<br>59. The following submissions have been made by the domestic industry with regard to the normal value, export price and dumping margin:<br>a. To estimate normal value, the prices at which the subject goods are being sold on the e-commerce websites in Malaysia and Thailand | **Examination by the Authority**<br>**F.3.1 Normal Value and Export Price**<br>60. Under Section 9A (1)(c) of the Act, normal value in relation to an article means:<br>*i. The comparable price, in the ordinary course of trade, for the like article, when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6), or*<br>*ii. When there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either-*<br>*a. comparable representative price of the like article when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or*<br>*b. the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6);*<br>*Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely trans-shipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.* |

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| tive, small sample size. Retail-level e-commerce prices are an improper basis for determining normal value, when cooperating exporters from market economy countries have submitted actual domestic sales and cost data. Online platform prices reflect different levels of trade, consumer segments, branding, packaging, and commercial circumstances, and bear no relation to the ordinary course of trade analysis. The Applicants' adjustments to such retail prices are entirely estimated, | have been relied upon.<br>b. Alternatively, normal value has also been estimated based on price payable in India considering the cost of production in India, including selling, general, administrative expenses and a reasonable profit.<br>c. Adjustments on the selling price for an estimate of expenses that may have been incurred on account of taxes and charges levied by the e-commerce portal are made for calculation of normal value.<br>d. No adjustments are required to be made, if the normal value is | 61. The Authority sent questionnaires to the known producers/exporters from the subject countries and received questionnaire responses from the following exporters/producers:<br>a. Hartalega NGC SDN Bhd<br>b. Mun Global Sdn Bhd<br>c. Sri Trang Gloves (Thailand) Public Company Ltd.<br>d. YTY Industry Sdn. Bhd.<br>e. TG Medical Sdn Bhd (Malaysia)<br>f. TG Worldwide Sdn (Malaysia)<br>g. Top Glove Sdn Bhd (Malaysia)<br>h. Tan Sin Lian Industries Sdn. Bhd. (Malaysia)<br>i. Dr. Boo Company Limited (Thailand)<br>62. The responses of all the producers/exporters as submitted originally and through response to the deficiency letters issued have been examined hereunder:<br><br>**<u>Malaysia</u>**<br>**i. Hartalega Group**<br>**Hartalega NGC Sdn. Bhd. ("Hartalega NGC", Producer)**<br>**MUN Global Sdn. Bhd. ("MUN Global", Exporter)**<br>**MUN Health Product (India) Pvt. Ltd. (“MUN Health”, Importer)**<br>63. M/s Hartalega NGC Sdn. Bhd. is engaged in manufacturing of the subject goods in Malaysia and has produced *** Lacs PCS of the PUC during the POI. The reported export channel comprises Hartalega NGC Sdn. Bhd. as the producer, MUN Global Sdn. Bhd. (“MUN Global”) as its related exporter in Malaysia, and MUN Health Product (India) Pvt. Ltd. (“MUN Health”) as the related importer in India. The goods produced by Hartalega NGC were exported through MUN Global to MUN Health for resale in the Indian market.<br>64. As per the information filed by Hartalega NGC, it has supplied *** pieces of PUC in the domestic market to its related exporter/trader, MUN Global Sdn. Bhd. However, the domestic sales of PUC reported by the said related party have been stated to be *** pieces. The difference between the quantity supplied by Hartalega NGC and the quantity reported as sold domestically by its related party has been attributed to alleged inventory timing differences. In its response dated 3rd August 2026 to the Authority’s letter dated 27th July 2026, the producer/exporter contended that the quantities resold by MUN Global during the POI do not necessarily correspond to the quantities sold to it by Hartalega NGC during the same period, since MUN Global’s sales during the POI may include sales out of inventory purchased from Hartalega NGC before the POI. However, no supporting documents or other verifiable evidence have been furnished to substantiate the said explanation.<br>65. It is further noted that, as per Appendix-1 submitted by MUN Global Sdn. Bhd., its domestic sales of PUC amounted to only *** pieces. In respect of the aforesaid discrepancy, the producer/exporter submitted that, out of the *** pieces of PUC sold by Hartalega NGC Sdn. Bhd. to MUN Global Sdn. |

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| unverified, and arbitrary.<br>b. It is submitted that the Applicants' alternative method of constructing normal value based on Indian cost of production plus SG&A and profit is unsustainable when exporter-specific, verified data from a market economy country is available on record. The Authority must determine normal value using the actual verified information furnished by the responding exporter, and the Applicants' estimates cannot override such verified exporter data. | determined considering the cost of production in India, as these are based on estimates of the cost of production at ex-factory levels.<br>e. Ex-factory export prices have been estimated based on volume and value of imports as per secondary source data. Adjustment on account of ocean freight, marine insurance, commission, port expenses, bank charges, inland freight expenses, secondary packaging, credit costs and inventory carrying costs have been made.<br>f. Authority is requested to examine if | Bhd., only *** pieces were resold by MUN Global Sdn. Bhd. in the domestic market, while the remaining *** pieces were sold by MUN Global Sdn. Bhd. to customers in other countries and to MUN Health (India) Private Limited.<br>66. Upon holistic examination of the information furnished by the producer/exporter and its related trader/exporter, the Authority notes that differing explanations have been offered for the same discrepancy at different stages: (i) in the response dated 19th June 2026, that Appendix 4B covers both PUC and NPUC, whereas Appendix 4B itself classifies the entire quantity of *** pieces under PCNs of the PUC and the product description in most of the transactions refers to examination gloves; (ii) in the response dated 3rd August 2026, that the variance is attributable to inventory timing differences; and (iii) as noted in the preceding paragraph, that only *** pieces were resold by MUN Global in the domestic market. These explanations cannot be reconciled with one another. If only *** pieces were resold in the domestic market, the domestic resales of *** pieces reported by MUN Global in Appendix 4B remain unexplained; and an inventory timing difference could not account for resales exceeding purchases by about *** crore pieces without a corresponding drawdown of the opening inventory of MUN Global, which has not been demonstrated. None of the explanations has been supported by a reconciliation statement, inventory records, sales registers or other verifiable documents. The Authority is, therefore, unable to ascertain the quantity and value of the domestic sales of the PUC to independent customers in Malaysia, which form the basis for determination of the normal value of the Hartalega Group.<br>67. The Authority examined the original questionnaire response, the verification information, and the subsequent clarifications filed by the Hartalega Group. During such examination, material inconsistencies were identified in the information necessary for determination of normal value and export price. The Authority sought clarifications regarding the discrepancies relating to domestic sales through MUN Global, and the information reported by MUN Health in Appendices 15 and 16. It was expressly informed to the parties that failure to provide necessary information could lead to recourse to Rule 6(8). Hartalega submitted its response to the clarifications sought. Subsequently, further deficiencies relating to the disclosure/participation of related entities and the outstanding export proceeds between related entities were also communicated. The responses filed by the party have been examined by the Authority hereinbelow.<br>68. Material discrepancies also remain in the information furnished by MUN Health, the related importer in India, in its Appendices 15 and 16. It was submitted by the producer that Appendix 15 contains information restricted to the PUC and the PCNs considered for dumping-margin analysis, whereas Appendix 16 reflects broader transactions appearing in its ERP/accounting records and includes NPUC, excluded PCNs, samples and other commercial transactions. In its written response dated 3rd August 2026, the party stated, inter alia, that (a) Appendix 15 has been prepared after applying PUC filters, PCN-level exclusions and investigation-specific adjustments; (b) Appendix |

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| c. It is submitted that the export price determination by the Applicants is based on secondary source data and estimated adjustments, which cannot form a basis for exporter-specific dumping when transaction-specific data has been furnished by the respondents. Therefore, it is submitted that the respondents' own verified data should be relied upon.<br>d. It is submitted that the Domestic Industry's generalized allegations regarding questionnaire responses and public version deficiencies are directed | the exporter has reported all the expenses incurred by them in exporting the product. Price adjustments must be made for all factors which affect price comparability between normal value and export price.<br>g. The Authority is requested to verify export volumes and values reported by the exporter against data from DGCI&S and DG Systems, reject questionnaire response and use facts available when claims don't match Indian customs data.<br>h. Authority may examine invoices submitted to | 16 is derived from the purchase/sales registers and ERP records and represents gross transactional quantities without such exclusions; and (c) both appendices are internally consistent and "fully reconcilable once differences in scope and filtering methodology are considered", the variance being "purely classification- and scope-based". However, it is noted that no transaction-wise or numerical reconciliation has been furnished identifying the specific transactions constituting NPUC, samples or other commercial transactions and demonstrating how the figures in Appendix 16 reconcile to those in Appendix 15. In particular, the explanation does not reconcile the substantial difference in the cost of purchase of ₹*** crore reported in Appendix 15 as against ₹*** crore reported in Appendix 16. If Appendix 16 were broader in scope than Appendix 15, as claimed, the cost of purchase reported therein could not be lower than that reported in Appendix 15; yet the cost of purchase in Appendix 16 is less than one-fourth of that in Appendix 15. Therefore, the Authority is unable to ascertain from the information furnished which figures correctly represent purchases, resales and profitability relating to the PUC. Further, the figures reported in Appendix 16 have been incorrectly allocated, with no explanation provided for reasons of such allocation.<br>69. MUN Health is a related Indian customer and forms part of the related export chain. The reliability of the export price has therefore to be examined with reference to the complete financial and physical flow of the transactions up to resale to an independent buyer. In the absence of a reliable reconciliation of the related importer's purchase cost and the segregation of PUC and NPUC transactions, the Authority is unable to reliably determine the export price on the basis of the reported data. MUN Health, which is represented in the present proceedings by the same legal representative as the producer and the exporter, has not offered any explanation separate from that of the producer/exporter. Its submissions, as conveyed in the responses dated 3rd August 2026 and 21st September 2026, are confined to the explanation on Appendices 15 and 16 noted above and to the statement that the payments outstanding to MUN Global represent ordinary intra-group credit/cash-flow accommodation. MUN Health has not furnished its purchase and resale records reconciled with its financial statements, which would have enabled the Authority to construct the export price on the basis of the price at which the imported goods were first resold to an independent buyer, in terms of Article 2.3 of the Anti-Dumping Agreement.<br>70. The Authority had also sought details regarding the fact that payment in respect of a substantial number of export transactions from MUN Global to its related importer MUN Health remained outstanding. Hartalega stated that the outstanding amounts represented ordinary intra-group credit/cash-flow accommodation between related entities. However, the response does not provide the complete invoice-wise outstanding receivables, agreed payment/credit terms, due dates, subsequent realisation/payment particulars and corresponding credit-cost reconciliation. In the absence of such information, the Authority is unable to establish the actual terms and conditions of payment governing the related-party export transactions, the extent of credit extended to the importer, and whether the reported export |

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| largely at exporters other than Hartalega and rely on extraneous matters such as Brazilian proceedings. Such exporter-specific grievances cannot be imputed to Hartalega, a separate legal entity that has independently participated and provided all required information.<br>e. While the Domestic Industry has sought extensive verification of export prices using customs records and contends that any discrepancy should lead to rejection of the EQR, it may be noted that the PUC forms only a part of tariff item 4015 | Malaysia and Thailand and Indian customs authorities, accounting invoices used to report income and expense, payment proof, including bank statements and party account records. The response should be rejected if an exporter reports conflicting prices to Malaysian or Thai customs and Indian customs, and if exporters fail to provide sufficient proof of payment from Indian buyers.<br>i. The dumping margin from the subject countries is not only above de | prices appropriately reflect the financial terms of the transactions. The producer has also not demonstrated whether any financing or credit costs attributable to the outstanding receivables have been duly accounted for in the reported export prices or in the adjustments claimed for the purpose of comparison with normal value. Consequently, the reliability and comparability of the reported export prices, as well as the accuracy of the claimed adjustments, remain unsubstantiated for the purpose of determining the dumping margin.<br>71. As regards the disclosure of related entities, the Authority notes that Question 6 of Part I of the prescribed Exporter Questionnaire requires disclosure of the parent companies, subsidiaries and all other related companies, whether or not involved with the product under investigation, together with their activities. Hartalega subsequently provided explanations regarding various group entities and stated, inter alia, that Hartalega Sdn. Bhd. ("HSB") manufactured industrial/general-purpose gloves and did not produce the PUC during the relevant period, whereas Hartalega NSM Sdn. Bhd. ("HNSM") was dormant. Hartalega also stated that the third-country transactions appearing against HSB are related to industrial/general-purpose gloves rather than the PUC. However, even though the producer/exporter has submitted that there has been no production of PUC in the POI for HSB and that HNSM was dormant in this time, it is seen from the 2024 and 2025 Annual Reports that the principal activity for these two entities is still stated as 'manufacturing of latex gloves'. Further, the 2026 Annual Report for Hartalega shows that for HSB, the operations were temporarily ceased during the financial year and has become dormant as of 31 March 2026 and for HNSM, that it was dormant/inactive as on 31 March 2026 and 31 March 2025. Since it clearly states that the status of these entities is dormant/inactive in 2026, and the same is not mentioned in earlier annual reports, it is assumed that the principal activity as stated in the annual report for 2024 and for 2025 has been conducted. Information regarding all related producers of the PUC is material for determining the cost of production and for examination of domestic sales for the purposes of normal value.<br>72. In view of the foregoing, and particularly considering that the necessary information and reconciliations described above were not furnished satisfactorily despite sufficient opportunities, the Authority considers that the questionnaire response of Hartalega NGC Sdn. Bhd., together with MUN Global Sdn. Bhd. and MUN Health Product (India) Pvt. Ltd. forming its participating export chain, cannot be relied upon for determination of an individual dumping margin. The Authority has therefore not accepted the EQR for the purpose of determination of an individual dumping margin and corresponding injury margin, and has proceeded in respect of the said producer/exporter in accordance with Rule 6(8) of the Anti-Dumping Rules, 1995 i.e on the basis of facts available. |

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| 12 00, which also covers other gloves. Therefore, any import data drawn from DG Systems, DGCI&S, or similar customs sources under that tariff item must be appropriately filtered to isolate data relating to medical examination rubber gloves.<br>f. Therefore, the Authority is requested to reject the Applicants constructed normal value methodology, rely on the verified exporter-specific data submitted by the respondents, and ensure that any customs-based import data used for verification is appropriatel | minimis, but also significant. | **ii. Top Glove Group**<br>**Top Glove Sdn Bhd ("TGSB", Producer/Exporter)**<br>**Top Glove Medical ("TGM", Producer/Exporter)**<br>**Top Glove Worldwide ("TGWW", Producer/Exporter)**<br>73. The Top Glove Group claimed that it did not have sufficient domestic sales of the PUC and accordingly claimed calculation of normal value on the basis of cost of production. In this regard, vide email dated 13 August 2026, the Authority sought clarification regarding domestic sales of the PUC and the production / sales activities of other related entities within the Group. In this regard, the Authority has made a reference to the instructions provided in the questionnaire format which provide that all related producers of the PUC, irrespective of whether their production was exported to India, are required to file a separate questionnaire response. In particular, their attention was drawn to Instruction 8(ii) of the Exporter's Questionnaire, which provided that, in the case of market economy countries, all related producers involved in the production of the product under consideration, irrespective of whether their production has been exported to India or not, are required to furnish information in Parts I, II and III of the questionnaire response.<br>74. It was also communicated that the related producers involved in the production of the product under consideration had neither filed a questionnaire response nor furnished any information before the Authority. Consequently, the Authority is unable to examine or verify the relevant facts pertaining to one of the related producers forming part of the producer group in Malaysia. In the absence of complete information, the Authority is presently not in a position to determine the normal value and dumping margin for the producer group in accordance with its established practice and the applicable provisions of the Anti-Dumping Rules.<br>75. In response, vide submission dated 16 August 2026, the Top Glove Group submitted that only TGM and TGSB have produced the grades/specifications that were exported to India during the POI. No other company or plant within the group is engaged in production of similar grades and specifications. The Authority notes that Top Glove Group failed to clarify or confirm whether any other company within the Group produced the PUC (in any grade or specification) in Malaysia.<br>76. The Authority, vide email dated 17th August 2026, provided another opportunity to the Top Glove Group to clarify whether any related entity had produced or sold the PUC, whether or not such grade or specification had been sold in the domestic market. The Authority has reiterated once again the participation requirements for related producers under the questionnaire instructions and the consequences of incomplete information under Rule 6(8), read with Annexure II to the WTO Anti-Dumping Agreement. In response, the Top Glove Group acknowledged that there is another entity which manufactured and sold the PUC in the domestic market during the POI. Further, no transaction wise information pertaining to domestic sales, along with the corresponding cost of production, was |

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| y filtered to isolate data strictly pertaining to the product under consideratio n. | | provided to the Authority. Instead, the Top Glove Group claimed that such domestic sales amounted to less than 5% of the Group's exports to India.<br>77. The Authority notes that this material fact was disclosed only after repeated and specific questions asked by the Authority at a belated stage of the investigation. Even then, the information provided was incomplete. The Authority notes that despite being provided with multiple opportunities, the Top Glove Group has not furnished complete domestic-sales and cost information for the additional related entity which it acknowledged had manufactured and sold the PUC in the domestic market.<br>78. In its reply dated 19th August 2026, the Top Glove Group submitted that (i) GMP Medicare Sdn. Bhd. ("GMP"), a related company, produced and sold the PUC in the domestic market during the POI; (ii) the domestic sales of the PUC by the Group during the POI amounted to *** thousand pieces (*** thousand pieces by TGSB and *** thousand pieces by GMP), as against sales to India of *** thousand pieces through TGWW, i.e. about ***%, which is below the 5% threshold for sufficiency of domestic sales, so that such sales should not be relied upon for determining normal value; (iii) GMP accounted for only about ***% of the Group's production of the PUC during the POI, TGSB and TGM accounting for the balance, so that its exclusion would not materially affect the determination; and (iv) considering the time and resources required, the Group had selected the material entities to respond, and requested that GMP be excused from filing a questionnaire response.<br>79. The Authority has examined the reply and notes as follows. First, the requirement under Instruction 8(ii) of the questionnaire that all related producers of the PUC furnish information in Parts I, II and III is not subject to any threshold of materiality, and it is not open to a respondent to select which of its related producers will participate. Second, the sufficiency test is to be applied by the Authority on the basis of complete and verified transaction-wise data of the producer group; the Group has furnished only aggregate figures for GMP, without transaction-wise domestic sales or cost of production, so that the Authority can neither verify the claimed ratio nor examine whether the sales were made in the ordinary course of trade. Third, even if normal value were to be constructed, the cost of production of all the related producers of the PUC would be necessary to determine the cost of production of the producer group, and the cost data of GMP has not been furnished. Fourth, the existence of GMP's production and domestic sales was disclosed only in response to the Authority's second communication dated 17th August 2026, the Group having confined its response dated 16th August 2026 to the grades exported to India.<br>80. In view of the above, the Authority notes that Top Glove Group failed to furnish complete information and withheld crucial information, thereby impeding the investigation, and did not cooperate to the best of its ability. Accordingly, in terms of Rule 6(8) of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, read with Annexure II to the WTO Anti-Dumping Agreement, the Authority has relied upon facts available for |

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| | | the purposes of determination and has not determined an individual dumping margin for the Top Glove Group.<br><br>**iii. YTY Group**<br>**YTY Industry Sdn. Bhd. ("YTY", Producer/Exporter)**<br>81. YTY Industry Sdn. Bhd. (hereinafter "YTY") has filed an exporter's questionnaire response. YTY has reported that it exported the product under consideration to India through two channels during the period of investigation: (a) directly to unrelated customers in India, and (b) through an unrelated trader, Medline International B.V., the Netherlands (hereinafter "Medline B.V."), which in turn invoiced the goods to a customer in India. The exports through Medline B.V. have been reported in Appendix 3B.<br>82. In terms of the exporter's questionnaire, where exports to India are made through a related or unrelated trader, the trader is required to file Parts I and II of the questionnaire response along with the profitability statement, so that the price at which the goods are exported to India can be established and verified. Medline B.V. has not filed a questionnaire response or otherwise participated in the present investigation. YTY has stated that this requirement is not applicable to it since it is a producer and not a trader. The importer in India of these consignments has not participated in the investigation either.<br>83. The Authority notes from the information on record and from publicly available information that Medline B.V. and the consignee in India appear to belong to the same corporate group. The price charged by Medline B.V. to the customer in India is therefore a price between associated parties. In terms of Section 9A(1) of the Customs Tariff Act, 1975, read with Rule 10 of the Anti-Dumping Rules and Article 2.3 of the Anti-Dumping Agreement, where the export price is unreliable because of association, it may be constructed on the basis of the price at which the imported goods are first resold to an independent buyer. In the absence of any response from Medline B.V. and the Indian importer, neither the price at which the goods entered India nor the resale price to an independent buyer is available on record. The information available further indicates that the price of these goods at the level of Medline B.V.'s sale to India is not consistent with the price reported by YTY in Appendix 3B.<br>84. In view of the above, the Authority is unable to accept the transactions reported in Appendix 3B as a reliable basis for determining the export price of the product exported to India by YTY through Medline B.V. Accordingly, these transactions have not been considered in determining the individual dumping margin or injury margin of YTY.<br>85. YTY has, however, cooperated with the investigation and furnished verifiable information on its direct exports to India, which account for the major part of its exports to India during the period of investigation. The Authority has therefore determined the export price, and consequently the dumping margin and injury margin, for YTY on the basis of its direct exports to unrelated customers in India, in accordance with Article 6.10 of the Anti-Dumping Agreement. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | 86. For determining normal value of YTY, it is noted that M/s YTY Industry Sdn. Bhd. is a Malaysian producer of the subject goods which has produced and sold *** lakh pcs of the like article during the POI, all to unrelated customers, which is well above 5% of its exports to India and is sufficient to permit a proper comparison. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. The test was carried out PCN-wise. Where profitable sales exceed 80% of the domestic sales volume of a PCN, normal value is based on the weighted average price of all domestic sales of that PCN; where profitable sales are between 20% and 80%, only the profitable sales are considered; and where profitable sales are less than 20%, the domestic sales are not considered to be in the ordinary course of trade and normal value is constructed on the basis of the cost of production plus profit margin. The normal value, thus determined is mentioned in the dumping margin table.<br>87. With regard to determining net export price, it is noted that YTY has directly exported *** pcs of subject goods to Indian customers. Adjustments towards ocean freight, insurance, inland transportation, credit cost and bank charges have been claimed by the producer/exporter. Adjustments as claimed have been allowed by the Authority after desk verification. The adjustments have been examined with reference to the delivery terms of each transaction, ocean freight and insurance having been allowed only on transactions on CIF terms, and with reference to the supporting documents furnished. The Authority has considered the weighted average export price based on different PCNs exported to India. Accordingly, the net export price has been determined for exports to India. The determined export price is given in the dumping margin table below.<br><br>**iv. Tan Sin Lian Industries**<br>**Tan Sin Lian Industries Sdn. Bhd. ("TSLI", Producer/Exporter)**<br>88. M/s Tan Sin Lian Industries Sdn. Bhd. is a Malaysian producer of the subject goods which has produced and exported the PUC to India during the POI. The exporter has reported its export quantity in Appendix 3A as *** bags, which, considering the conversion factor of *** pieces per bag stated in its questionnaire response, is equivalent to *** pieces. However, the export quantity has not been reported in the prescribed unit (pieces) in Appendix 3A. The Authority examined the questionnaire response filed by TSLI and noted material deficiencies in the sales, production and costing information furnished by the party.<br>89. The Authority notes that Appendices were filed in a protected format, thereby preventing examination of the underlying data and calculations. The Authority further notes that the capacity reported therein comprises an aggregate of separate figures. However, no explanation has been provided regarding the basis of such reporting, including whether these figures pertain to multiple plants, facilities or production lines. Further, the capacity reported varies across the different periods without any explanation for such |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | variation. It is also observed that the aggregate production of the PUC and NPUC corresponds to the reported capacity. In the absence of an explanation concerning the basis of reporting capacity and the relationship between reported production and capacity, the Authority is unable to satisfy itself as to the accuracy and reliability of the production and capacity information furnished by TSLI. TSLI has not offered any explanation on this aspect in its reply dated 14th September 2026.<br>90. As regards Appendix 3A, the Authority notes that PCN-wise information has not been furnished. Further, the appendix was submitted in a protected format, thereby preventing examination of the underlying data. It is also noted that the individual export transactions have not been identified according to the PCNs prescribed by the Authority, and the corresponding PCN-wise cost information has not been furnished. Consequently, the Authority is unable to examine the information at the PCN level or reconcile the quantities reported therein with the information furnished elsewhere in the questionnaire response. TSLI has not offered any explanation on this aspect in its reply dated 14th September 2026.<br>91. Similarly, Appendix 4A does not contain PCN-wise information and has been submitted in a protected format. The absence of PCN-wise information prevents the Authority from examining the transactions concerning the subject goods with reference to the product characteristics prescribed for the present investigation. Further, the protected format prevents examination of the underlying information and calculations forming the basis of the figures reported in the appendix. TSLI has not offered any explanation on this aspect in its reply dated 14th September 2026.<br>92. The Authority also notes that Appendix 6 and appendix 7 have been submitted in a protected format, thereby preventing examination of the underlying information and calculations. Further, the basis of apportionment adopted for allocation of expenses has not been furnished. Consequently, the Authority is unable to examine the manner in which the expenses reported therein have been allocated to the subject goods or satisfy itself that the allocation methodology appropriately reflects the costs attributable to the PUC. TSLI has not offered any explanation on this aspect in its reply dated 14th September 2026.<br>93. Further, in Appendix 9, PCN-wise cost information has not been furnished. The absence of PCN-wise cost information prevents the Authority from examining costs at the PCN level and verifying the basis on which costs have been reported and allocated across different product categories. Consequently, the Authority is unable to determine whether the costs reported by TSLI appropriately correspond to the individual product types forming part of the PUC for the purposes of determination of normal value. TSLI has not offered any explanation on this aspect in its reply dated 14th September 2026.<br>94. The producer / exporter was requested to furnish the unprotected (without password protection) appendices on immediate basis and submit the documents in support of the cost claimed in a reasonable time. However, neither such appendices nor the supporting documents have been submitted by the producer / exporter. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | 95. In its only reply to the Authority's communications dated 8th and 12th September 2026, TSLI, vide e-mail dated 14th September 2026, did not address any of the deficiencies noted above. It stated that the information sought on sales by the Indian importer could only be obtained from the importer, that the time allowed was unreasonably short, that the person in charge was travelling overseas, and that it would require one month, i.e. till 15th October 2026, to furnish the information. The Authority notes that the questionnaire response was due on 7th January 2026; that TSLI filed its response twice, in January and in March 2026, with the appendices in protected format on both occasions; and that the deficiencies relate to TSLI's own production, cost and sales records, which were within its possession throughout, and not merely to information held by the Indian importer. Having regard to the statutory time-limit for completion of the investigation, the request for a further month was declined vide e-mail dated 14th September 2026 and TSLI was asked to furnish the information by 15th September 2026, which it did not do.<br>96. In view of the foregoing, and particularly considering that material sales, production and cost information necessary for determination of an individual dumping margin was either incomplete, inaccessible or not furnished at the requisite PCN level and prescribed unit, the Authority finds that the questionnaire response filed by TSLI cannot be relied upon for determination of an individual dumping margin. The Authority has therefore not accepted the EQR filed by TSLI for the purpose of determination of an individual dumping margin and corresponding injury margin. The Authority has accordingly proceeded in respect of TSLI on the basis of facts available in terms of Rule 6(8) of the Rules.<br>**<u>Thailand</u>**<br>**i. Sri Trang Group**<br>**Sri Trang Gloves (Thailand) Public Company Limited ("STGT")**<br>97. STGT is a public listed company from Thailand. STGT reported domestic sales of *** pcs of the like article during the POI. Of these, *** pcs were sold to related parties and *** pcs to unrelated customers. It was noted that the domestic sales are well above 5% of export sales to India. They are therefore sufficient to permit a proper comparison under Section 9A(1)(c) of the Customs Tariff Act, 1975 read with footnote 2 to Article 2.2 of the WTO ADA.<br>98. Sales to related parties are about ***% of total domestic sales. The Authority examined whether they were made at arm's length. Given their negligible share, these sales have no material bearing on the determination of normal value.<br>99. The Authority then compared the net ex-factory price of each domestic sale with the per-unit cost of production, comprising fixed and variable costs plus administrative, selling and general expenses, over the POI. The test was carried out PCN-wise, with reference to the cost of production determined by the Authority, i.e. the PCN-wise weighted average cost of production of STGT for the POI. The request of STGT for use of its transaction-wise cost has been examined in Section I below. Where |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | profitable sales exceed 80% of the domestic sales volume of a PCN, normal value is based on the weighted average price of all domestic sales of that PCN; where profitable sales are less than 80%, only the profitable sales are considered.<br>100. Accordingly, the normal value for STGT has been determined on the basis of its domestic selling prices in the ordinary course of trade, adjusted to the ex-factory level for inland freight, insurance, storage cost and credit cost. The ex-factory normal value so determined is shown in the dumping margin table below.<br>**Determination of Export Price**<br>101. During the POI, STGT produced and exported *** pcs of the product under consideration to India. All of these exports were sold directly to unrelated customers in India, with no related trader or intermediary involved.<br>102. STGT claimed adjustments for ocean freight and shipping cost, handling charges, demurrage and detention charges, inland freight, insurance and credit cost. The Authority accepted these adjustments after desk verification. The net export price at ex-factory level is shown in the dumping margin table below.<br>**ii. Dr. BOO Company Limited**<br>103. Dr. Boo Company Limited ("Dr. Boo"), Thailand, participated in the present investigation in respect of the subject goods. The Authority examined the questionnaire response filed by Dr. Boo and noted material deficiencies in the manner and form in which the response and supporting information had been furnished. The Authority further notes that Dr. Boo was, on multiple occasions, afforded an opportunity to furnish the requisite information and rectify the deficiencies in its response. In particular, vide email dated 5th May 2026, the Authority specifically informed Dr. Boo that the questionnaire response submitted by it on 10th November 2025 was "incomplete and not as per" Trade Notice No. 06/2021 dated 29th July 2021, and further recorded that the producer/exporter had not submitted the requisite format/appendices concerning the production process and cost of production of the product under consideration. Dr. Boo was accordingly called upon to explain why its questionnaire response should not be disregarded and the determination made on the basis of facts available.<br>104. The Authority notes that the exporter questionnaire response is required to be furnished in the form and manner prescribed by the Authority so as to enable examination and verification of the information submitted by an interested party. However, Dr. Boo did not furnish a complete questionnaire response. In particular, Part I, Section C; Part II, Sections D and E; Part III, Sections F, G and I; and Part IV, Section J were not provided as part of the written response. While certain appendices pertaining to these sections were furnished, the corresponding narrative responses and explanations required under the questionnaire were absent. Consequently, the appendices furnished could not be meaningfully examined in the absence of the corresponding explanations and information required under the relevant sections of the questionnaire. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | 105. The deficiencies concerned information necessary for examination of the response and determination of an individual dumping margin. The Authority had specifically brought the incompleteness of the response to the attention of Dr. Boo vide its email dated 5th May 2026 and sought the requisite information/justification. In response, Dr. Boo, vide email dated 13th May 2026, resubmitted the "Answered Questionnaire" originally furnished on 10th November 2025 and additionally furnished certain information relating to the cost of production of the PUC and the production process. Thus, despite having been expressly informed that its original response was incomplete and not in accordance with the prescribed Trade Notice and having been afforded an opportunity to remedy the same, Dr. Boo did not furnish a complete questionnaire response in the prescribed form and manner.<br>106. The Authority further notes that the entire questionnaire response was furnished in a single PDF file without clear demarcation between the narrative responses and the appendices. The information was therefore not provided in a manner that enabled the Authority to identify and correlate the information furnished with the corresponding requirements of the prescribed questionnaire. The manner in which the information was submitted consequently prevented a meaningful examination of the questionnaire response.<br>107. The Authority also notes that the underlying data and appendices were not furnished in Excel format. As a result, the underlying data submitted by Dr. Boo was not available in a form that permitted the Authority to undertake the workings and calculations necessary for determination of normal value, export price and an individual dumping margin. The absence of the underlying data in workable electronic form also prevented the Authority from carrying out the necessary analysis of the information furnished in the questionnaire response.<br>108. The Authority further notes that the non-confidential version of the questionnaire response was not duly circulated to all interested parties. The requirement of circulation of non-confidential submissions had been specifically reiterated during the course of the investigation. In particular, the Authority, vide communication dated 7th November 2025, required interested parties to circulate the non-confidential versions of their submissions/comments to all interested parties. Dr. Boo was amongst the recipients of this communication. The requirement of circulation was therefore within the knowledge of Dr. Boo and was not merely a procedural requirement of which the exporter had not been made aware.<br>109. The submissions of Dr. Boo and the examination thereof by the Authority are as follows: (a) in its e-mail dated 13th May 2026, in reply to the Authority's communication dated 5th May 2026, Dr. Boo resubmitted the questionnaire response filed on 10th November 2025 and furnished the cost of production of nitrile and latex powder-free gloves and a description of the production process; the resubmission did not supply the missing narrative sections, and the cost information was not furnished in the format of the prescribed appendices or PCN-wise, so that the deficiencies pointed out were not cured; (b) in its letter dated 24th September 2026, Dr. Boo |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | stated that it has no affiliated entities in India or related producers of the subject goods in Thailand or elsewhere, that its response is complete and accurate, and requested determination of an individual dumping margin; the Authority notes that the rejection of the response is not founded on non-disclosure of affiliates, and the letter does not address the deficiencies in the form, content and workability of the response noted above; (c) on examination of the response, the Authority further notes that the export transactions to India have not been reported PCN-wise, that the response refers to 49 export transactions to India while details of only 5 transactions have been furnished, and that the listing of domestic sales does not contain the names of customers, relationship, delivery and payment terms, gross and net invoice values, discounts, freight, insurance, inland transportation, credit period and cost, packing or other deductions; in the absence of this information, neither the normal value nor the net export price could be determined for Dr. Boo even if the response were otherwise accepted; and (d) the domestic industry, vide its submission dated 25th September 2026, stated that it was not aware that Dr. Boo had filed any questionnaire response since no non-confidential version was served on it, and that it had flagged the non-receipt of non-confidential versions from several producers/exporters, including Dr. Boo, vide its e-mail dated 27th February 2026 circulated to all interested parties; Dr. Boo has not controverted this.<br>110. In view of the foregoing, and particularly considering that Dr. Boo had been specifically informed by the Authority of the deficiencies in its response and afforded an opportunity to rectify the same, a non-confidential version of the response was not placed on file or circulated, substantial portions of the prescribed questionnaire response were not furnished, and that the information and underlying data submitted were not provided in the prescribed form and manner, including in workable Excel format, that permitted meaningful analysis and determination or that was prescribed the Authority, the Authority finds that the questionnaire response filed by Dr. Boo cannot be relied upon for determination of an individual dumping margin. The Authority has therefore not accepted the EQR filed by Dr. Boo for the purpose of determination of an individual dumping margin and corresponding injury margin. The Authority has accordingly proceeded in respect of Dr. Boo on the basis of facts available in terms of Rule 6(8) of the Rules. The post-disclosure comments of Dr. Boo, together with the documents stated to have been filed therewith, have been examined in Section I below and do not alter this determination.<br><br>**<u>Non-cooperating producers/exporters</u>**<br>111. For non-cooperating producers/exporters, including those whose questionnaire responses have not been accepted for the reasons explained above, the Authority has determined normal value and export price on the basis of facts available under Rule 6(8). The residual margins are shown in the dumping margin table below. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| | | **F.3.2. Determination of Dumping Margin**<br>112. For producers/exporters for whom individual margins have been determined, the Authority has compared the PCN-wise ex-factory export price to India with the corresponding PCN-wise normal value to determine the PCN-wise dumping margin. The table below shows the weighted average ex-factory export price, weighted average normal value and weighted average dumping margin for those producers/exporters, after taking into account the PCNs exported to India during the POI, together with the residual margins determined on the basis of facts available as described above.<br>113. Considering the normal value and export price determined, as explained above, the Authority holds that the dumping margin is more than the de-minimis limit prescribed under the Rules. |

**Dumping Margin Table**

| Particular | Normal Value | Export Price | Dumping Margin | | |
|---|---|---|---|---|---|
| | (USD/Lakh Pcs) | (USD/Lakh Pcs) | (USD/Lakh Pcs) | % | Range |
| **Thailand** | | | | | |
| Sri Trang Gloves (Thailand) Public Company Limited ("STGT") | *** | *** | *** | *** | 10-20 |
| Any Other | *** | *** | *** | *** | 70-80 |
| **Malaysia** | | | | | |
| M/s YTY Industry Sdn. Bhd. | *** | *** | *** | *** | 40-50 |
| Any Other | *** | *** | *** | *** | 95-105 |

## G. ASSESSMENT OF INJURY AND CAUSAL LINK

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| **Views of the other interested parties**<br>114. The other interested parties have made the following submissions with regard to injury and causal link:<br>a. The Applicants' request for cumulative | **Views of the domestic industry**<br>115. The domestic industry has made the following submissions with regard to injury and causal link:<br>a. Dumped imports are causing | **Examination by the Authority**<br>116. The Authority has taken note of the submissions made by the interested parties and has examined various parameters in accordance with the Rules after duly considering the submissions made by the interested parties. The injury analysis made by the Authority hereunder *ipso facto* addresses the various submissions made by the interested parties.<br>117. Rule 11 of the Rules read with Annexure II provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, "…taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on the domestic producers of such articles…". In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| assessment cannot bypass the statutory requirement of a rigorous exporter-specific and country-specific analysis.<br>b. The Applicants' data shows that the applicants are recent entrants and their performance reflects the normal difficulties of a nascent industry, including start-up inefficiencies, low economies of scale, financing burden, and market-entry challenges.<br>c. The Applicants' data contradicts their claim of injurious import volumes. Imports from subject countries declined from the base year to 2023-24 and, even in the POI, remained below the 2021-22 level. The base year was abnormal due to | significant injury to the domestic industry.<br>b. The demand for subject goods was high in base year, during the COVID-19 pandemic and thereafter decreased in 2022-23. Demand increased in the POI.<br>c. The volume of subject imports declined till 2023-24 and increased in the POI. Subject imports constitute 90% of the total imports.<br>d. Price undercutting was significant and positive throughout the injury period, with the exception of 2022-23.<br>e. Imports have caused price suppression in the domestic market.<br>f. The price gap has widened significantly over the injury period. Both landed price and domestic selling | with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, inventory, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Rules.<br>118. The Authority notes that Navco Industries Pvt. Ltd. commenced production in 2022-23 and Wadi Surgicals Pvt. Ltd. in 2023-24, and are thus new producers/entrants in a nascent stage of development. Being newly established producers, increase in production, sales, and capacity utilisation over the injury period is natural and expected feature of their growth trajectory. The Authority has therefore examined the impact of the dumped imports on the domestic industry bearing in mind the nature and stage of development of the industry, and in light of the relevant injury parameters prescribed under Annexure II of the Rules.<br>**G.3.1 Cumulative Assessment of Injury**<br>119. Article 3.3 of the WTO Anti-Dumping Agreement and para (iii) of Annexure II to the Rules provide that, in case imports of a product from more than one country are simultaneously subjected to anti-dumping investigations, the Authority will cumulatively assess the effect of such imports, in case it determines that (a) the margin of dumping established in relation to the imports from each country is more than two percent expressed as a percentage of the export price and the volume of the imports from each country is three percent (or more) of the imports of the like article, or where the exports of the individual countries are less than three percent, the imports collectively account for more than seven percent of the imports of the like article; and (b) cumulative assessment of the effect of imports is appropriate in light of the conditions of competition between the imported articles and the like domestic article.<br>120. The Authority notes that (a) the dumping margins determined for the producers/exporters from each of the subject countries are above the de minimis limit prescribed under the Rules; (b) the volume of imports from each of the subject countries is more than three percent of the total imports of the like article in the period of investigation, with imports from Malaysia and Thailand accounting for about 73% and 17% of the total imports respectively; (c) the subject goods imported from the subject countries and the like article produced by the domestic industry are technically and commercially substitutable, are sold through the same channels of distribution to the same consumer segments, and compete with each other in the Indian market; and (d) imports from both the subject countries have entered the Indian market simultaneously during the injury period. In view of the above, the Authority considers it appropriate to assess cumulatively the effect of dumped imports from the subject countries on the domestic industry. The contention of the other interested parties that cumulative assessment would bypass country-specific analysis is not accepted, as the |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| the second COVID-19 wave, thus any increase in imports post-normalization does not, by itself, establish injury.<br>d. In a market the Applicants themselves describe as highly import dependent and demand rich, the mere presence of imports cannot establish injury. The Authority should recognize that post-pandemic market normalization, not dumping, explains the correction in volumes and prices.<br>e. Domestic industry has failed to isolate the effects of this global market correction from the effects allegedly caused by the subject imports, as required under Annexure II of the Anti-Dumping Rules. | prices declined, but the decline in the landed price was higher than that in selling price of the domestic industry.<br>g. Capacity of domestic industry increased in 2023-24 with the introduction of a second producer and remained constant thereafter in the POI.<br>h. Production and sales volumes of the domestic industry showed an increase over the injury period, however, the capacity utilization remains at only 33%.<br>i. Market share of the subject countries remains highly significant at 81%.<br>j. The domestic industry was profitable when it initiated its operations in 2022-23. As import price declined over the injury period, the | volume and price effects have also been examined separately for each subject country wherever relevant.<br>**G.3.2 Assessment of Demand/Apparent Consumption**<br>121. The Authority has defined, for the purpose of the present investigation, demand, or apparent consumption of the subject goods in India as the sum of domestic sales of the domestic industry, domestic sales of the other domestic producers and imports from all sources. The demand for the PUC is as follows. |

| **Particulars** | **Unit** | **2021-22** | **2022-23** | **2023-24** | **POI** |
|---|---|---|---|---|---|
| Imports from Subject Countries | PCS in lakhs | 68,528 | 39,272 | 30,443 | 42,106 |
| Malaysia | PCS in lakhs | 54,764 | 31,286 | 22,147 | 34,222 |
| Thailand | PCS in lakhs | 13,764 | 7,986 | 8,296 | 7,884 |
| Imports from other countries | PCS in lakhs | 5,118 | 2,884 | 3,883 | 4,930 |
| **Total Imports** | PCS in lakhs | 73,646 | 42,156 | 34,326 | 47,036 |
| Sales of domestic industry | PCS in lakhs | - | *** | *** | *** |
| Trend | *Indexed* | - | *100* | *400* | *906* |
| Sales of other domestic producers | PCS in lakhs | *** | *** | *** | *** |
| Trend | *Indexed* | *100* | *271* | *2,562* | *5,413* |
| **Demand/Consumption** | PCS in lakhs | 73,704 | 42,498 | 36,546 | 51,841 |
| Trend | *Indexed* | *100* | *58* | *50* | *70* |
| Indian capacity | PCS in Lakhs | 7,200 | 12,910 | 19,507 | 19,507 |
| Trend | *Indexed* | *100* | *179* | *271* | *271* |

122. It is seen that the demand for the product under consideration has declined from the base year till 2023-24 and thereafter increased in the POI. It is noted that the demand for the PUC was significantly high in the base year due to the impact of COVID as the product is used heavily in the medical sector.

**G.3.3 Volume Effect of Dumped Imports**

**a. Imports in absolute and relative terms**

123. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in the dumped imports, either in absolute terms or in relation to production or consumption in India. For the purpose of the injury analysis, the Authority has relied upon the transaction-wise data procured from DG Systems. The Authority has considered the data based on the finalised PUC and PCN of the subject goods. The information on volume of imports in absolute terms and relative terms over the injury period is as below.

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| f. The Applicants' reliance on broad import trends and aggregated landed value analysis is unreliable in the absence of proper product-specific segregation and like-to-like comparison.<br>g. The Applicants' price effect analysis is unreliable as it relies on broad aggregated comparisons of landed value with the Applicants' prices and costs, without any PCN-wise, specification-wise, or like-to-like analysis. The PUC includes multiple material categories, powder/powder-free forms, sterile/non-sterile forms, and weight-based variants, which require meaningful comparison on a comparable basis. The decline in import prices is | domestic incurred losses, cash losses, and negative return on investment.<br>k. The average inventory levels increased significantly over the injury period.<br>l. Level of employment has increased over the injury period. Salaries and wages also increased throughout the period. Productivity per day follows the same movement as employment, salaries, and wages.<br>m. Growth of the domestic industry has been adversely impacted by the dumped imports.<br>n. Imports from subject countries account for a significant portion of market. Consequently, domestic industry could not increase its market share.<br>o. The pattern of consumption with regard to | <table><tr><th>Particulars</th><th>Unit</th><th>2021-22</th><th>2022-23</th><th>2023-24</th><th>POI</th></tr><tr><td colspan="6">Imports in absolute terms:</td></tr><tr><td>Imports from Malaysia</td><td>PCS in lakhs</td><td>54,764</td><td>31,286</td><td>22,147</td><td>34,222</td></tr><tr><td>Imports from Thailand</td><td>PCS in lakhs</td><td>13,764</td><td>7,986</td><td>8,296</td><td>7,884</td></tr><tr><td>Imports from Subject Countries</td><td>PCS in lakhs</td><td>68,528</td><td>39,272</td><td>30,443</td><td>42,106</td></tr><tr><td>Imports from other countries</td><td>PCS in lakhs</td><td>5,118</td><td>2,884</td><td>3,883</td><td>4,930</td></tr><tr><td colspan="6">Subject Imports in relative terms:</td></tr><tr><td>Indian production</td><td>%</td><td>60,644%</td><td>6,809%</td><td>1,024%</td><td>738%</td></tr><tr><td>Trend</td><td>Indexed</td><td>100</td><td>11</td><td>2</td><td>1</td></tr><tr><td>Indian consumption</td><td>%</td><td>93</td><td>92</td><td>83</td><td>81</td></tr><tr><td>Trend</td><td>Indexed</td><td>100</td><td>99</td><td>90</td><td>87</td></tr></table><br>124. It is seen that the volume of imports from the subject countries in absolute terms declined from the base year to 2023-24 and significantly increased thereafter in the POI. The high imports during the year 2021-22 can be attributed to COVID. It is noted that while there is a demand supply gap in the country and imports are a necessity, the increase in imports are despite capacity with the domestic industry lying significantly idle.<br>125. In relative terms, subject imports in relation to Indian production and in relation to Indian consumption have declined over the injury period. This is attributable to the fact that Indian production expanded over the injury period, with the applicant companies Navco Industries Pvt. Ltd. and Wadi Surgicals Pvt. Ltd. commencing production in 2022-23 and 2023-24, respectively. The subject imports continue to remain significant in relation to Indian production and consumption, particularly in the POI.<br><br>**G.3.4 Price Effect of Dumped Imports**<br>126. With regard to the effect of the dumped imports on prices, it is required to be analysed whether there has been a significant price undercutting by the alleged dumped imports as compared to the price of the like product in India, or whether the effect of such imports is otherwise to depress prices or prevent price increases, which otherwise would have occurred in normal course.<br>127. Accordingly, the impact on the prices of the domestic industry on account of dumped imports of the subject goods from the subject countries has been examined with reference to price undercutting and price suppression/depression, if any. For the purpose of this analysis, the cost of sales and the net sales realisation of the domestic industry have been compared with the landed price of the subject imports from the subject countries.<br>**a. Price undercutting**<br>128. In order to determine whether the imports are undercutting the prices of the domestic industry in the market, price undercutting has been worked out by comparing the landed price of the subject imports with the selling price of the domestic industry during the POI. Thus, weighted average price undercutting has been determined after considering associated import volumes. This comparison showed that during the period of investigation, the subject goods originating in the subject countries were imported into the |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
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| from pandemic levels and not from dumping-induced price pressure, and the Applicants have failed to isolate these two distinct effects.<br>h. Import prices being below the costs of an immature domestic producer do not automatically establish injurious dumping. The Applicants' reliance on a "normated" cost confirms that their actual costs are not yet representative of a stable, optimized cost structure, and this normation methodology must examined. Further, low-capacity utilization, high per-unit costs, and weak initial profitability are normal to a nascent industry.<br>i. Domestic Industry's selling price increased during the POI despite the landed value | the product under consideration has not undergone any change.<br>p. The parameters provided by the domestic industry are only for domestic performance and hence export performance of the domestic industry is not a possible cause of injury to the domestic industry.<br>q. Technology as well as the production process for producing the PUC has not undergone any significant development. | Indian market at prices which were materially lower than the selling prices of the domestic industry. It is thus noted that imports of the subject goods were undercutting the domestic prices and margin of undercutting is shown as per the table below:<br><br>**Particulars** / **UOM** / **Malaysia** / **Thailand** / **Subject Countries**<br>Landed price / ₹/Lakh Pcs / 1,22,488 / 1,45,397 / 1,26,777<br>Selling price / ₹/Lakh Pcs / *** / *** / ***<br>Price undercutting / ₹/Lakh Pcs / *** / *** / ***<br>Price undercutting / % / *** / *** / ***<br>Price undercutting range / Range / 25-35 / 5-15 / 25-35<br><br>129. The Authority notes that the subject imports are undercutting the prices of the domestic industry, and such price undercutting is significant.<br><br>**b. Price suppression or depression**<br><br>130. In order to determine whether the dumped imports are depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent price increases which otherwise would have occurred in normal course, the changes in the costs and prices over the injury period, are compared as below.<br><br>**Particulars** / **Unit** / **2021-22** / **2022-23** / **2023-24** / **POI**<br>Cost of sales / ₹/ Lac Nos. / - / *** / *** / ***<br>Trend / *Indexed* / - / *100* / *214* / *147*<br>Net sales realization / ₹/ Lac Nos. / - / *** / *** / ***<br>Trend / *Indexed* / - / *100* / *123* / *123*<br>Landed value of imports / ₹/ Lac Nos. / 2,91,792 / 1,38,022 / 1,30,519 / 1,26,777<br>Trend / *Indexed* / *100* / *47* / *45* / *43*<br><br>131. The Authority notes that the cost of sales and selling price have increased over the injury period with the increase in cost of sales being higher than the increase in selling price. However, despite an increase in cost, the landed value of imports declined significantly till the POI. The landed price in 2023-24 and the POI is not only below the selling price of the domestic industry but also below its cost. Further, there was very significant decline of over 50% in the landed price of imports in 2022-23. The domestic industry earned marginal profits in 2022-23, but its selling price was below the cost of sales in 2023-24 and the POI. Thus, imports have caused price suppression in the domestic market. Since the applicant companies started production during the injury period, the normated cost has been compared with the selling price to examine price suppression and depression, as shown in the table below. The normated cost has been worked out by computing the cost of sales at the level of production corresponding to capacity utilisation of ***%, ***% and ***% in 2022-23, 2023-24 and the POI respectively, as against the actual capacity utilisation of ***%, ***% and ***%. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|

of imports remaining lower, demonstrating that the DI retained the power to adjust its prices.

j. The claim of price undercutting is based on an inflated NIP calculated using an arbitrary 22% return on capital. Reliance is placed on the CESTAT in *Indian Spinners Association v. Designated Authority* where it was held that assuming a 22% return on capital employed gives an "inflated picture of price underselling which cannot be a true indicator of injury", and that the domestic industry must provide evidence of historical returns in the product segment to justify such a high benchmark.

k. The capacity, production, and domestic sales

| Particulars | UOM | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| Cost of sales | | | | | |
| Actual | ₹/ Lac Nos. | - | *** | *** | *** |
| *Trend* | *Indexed* | - | *100* | *214* | *147* |
| Normated | ₹/ Lac Nos. | - | *** | *** | *** |
| *Trend* | *Indexed* | - | *100* | *169* | 147 |
| Net sales realization | ₹/ Lac Nos. | - | *** | *** | *** |
| *Trend* | *Indexed* | - | *100* | *123* | *123* |
| Landed value of imports | ₹/ Lac Nos. | 2,91,792 | 1,38,022 | 1,30,519 | 1,26,777 |
| *Trend* | *Indexed* | *100* | *47* | *45* | *43* |

132. It is seen that even when compared with the normated cost, which neutralises the effect of low-capacity utilisation in the initial years of operation, the net sales realisation of the domestic industry remained below the cost in 2023-24 and the POI. Thus, the price suppression suffered by the domestic industry cannot be attributed merely to the start-up inefficiencies of a nascent industry.

**G.3.5 Consequent impact on economic parameters of the domestic industry**

133. Annexure II to the Anti-Dumping Rules provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments. Accordingly, the various injury parameters relating to the domestic industry are discussed herein below.

134. The Authority notes that domestic industry is at a nascent stage of development and that its profitability trends must be assessed in that context. The information on record indicates that the domestic industry earned profits only in 2022-23, which was its initial year of operations. However, subsequently, the dumped imports exerted significant price pressure in the domestic market and adversely affected the growth of the domestic industry. The Authority notes that despite being in the critical phase of establishment and expansion, the domestic industry suffered financial losses in the POI from a profitable position in 2022-23. The deterioration in profitability in 2023-24 coincided with a further decline in landed prices. Subject import volumes declined in that year and increased in the POI.

**a. Capacity, production, capacity utilization and domestic sales**

135. Information on capacity, production, capacity utilization and domestic sales of the domestic industry over injury period is as follows:

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|

of the domestic industry have all increased over the injury period, and the POI was the best year in terms of volumes. DI's capacity utilization has increased consistently, its market share has grown, and it has been able to increase its selling price during the POI. This indicates a growing, expanding domestic industry. Any losses during this phase are consistent with a nascent industry still climbing the learning curve and absorbing start-up costs.

l. Further the Applicants have admitted that they increased production and sales "at the cost of incurring losses" to gain market share. Losses arising from a deliberate market penetration strategy cannot be ascribed to subject imports.

| Particulars | Unit | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| Installed capacity | PCS (In Lacs) | - | *** | *** | *** |
| | *Indexed* | | *100* | *222* | *222* |
| Total Production (PUC) | PCS (In Lacs) | - | *** | *** | *** |
| | *Indexed* | | *100* | *500* | *870* |
| Capacity Utilization | % | - | *** | *** | *** |
| | *Indexed* | | *100* | *226* | *392* |
| Domestic sales | PCS (In Lacs) | - | *** | *** | *** |
| | *Indexed* | | *100* | *400* | *906* |

136. The Authority notes that:

a. As noted above, Navco Industries Pvt. Ltd. commenced production in 2022-23 and Wadi Surgicals Pvt. Ltd. in 2023-24. Accordingly, it is seen that the installed capacity of the domestic industry shows increase in 2023-24 and thereafter remained the same in the POI.

b. There has been an increase in production and sales volume of the domestic industry over the injury period due to the commencement of production by the domestic industry within the injury period. However, production and sales remained insignificant when compared to the level of demand prevailing in the country. Further, even this limited increase in production and sales was achieved at the cost of incurring losses.

c. The domestic industry continues to operate at sub-optimal levels, with a substantial portion of the installed capacity remaining unutilised. Capacity utilisation was merely ***% (range 25-35%) during the POI. Thus, about ***% (range 65-75%) of the installed capacity remained idle, despite significant demand in the country.

137. It is seen that despite domestic industry commencing production on new production facility, and significant demand in the Indian market, the domestic industry has not been able to proportionately increase its production, sales and capacity utilisation. The domestic industry is suffering from significant underutilisation of production capacities.

**b. Market Share in Demand**

138. The market share of the subject imports and the domestic industry in demand over the entire injury period was as follows:

| Particulars | Unit | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| Subject imports | % | 93% | 92% | 83% | 81% |
| | *Indexed* | *100* | *99* | *90* | *87* |
| Imports from Malaysia | % | 74% | 74% | 61% | 66% |
| | *Indexed* | *100* | *99* | *82* | *89* |
| Imports from Thailand | % | 19% | 19% | 23% | 15% |
| | *Indexed* | *100* | *101* | *122* | *81* |
| Domestic industry | % | *** | *** | *** | *** |
| | *Indexed* | - | *100* | *465* | *743* |
| Imports- Other Countries | % | 7% | 7% | 11% | 10% |
| | *Indexed* | *100* | *98* | *153* | *137* |
| Other Indian producers | % | *** | *** | *** | *** |
| | *Indexed* | *100* | *470* | *5,167* | *7,696* |
| **Total share** | **%** | **100%** | **100%** | **100%** | **100%** |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| Such commercial choices break the causal chain required under anti-dumping law.<br>m. Mere existence of capacity or announced expansion plans cannot form the basis of either a dumping or threat analysis. The Applicants have not provided exporter-specific evidence showing that installed capacity is destined for India or that any change is clearly foreseen and imminent.<br>n. Applicants have failed to conduct a proper non-attribution analysis and have not separated the effects of known non-import factors i.e. nascent industry, start-up inefficiencies, high financing burden, low-capacity utilization, | | 139. The Authority notes that the domestic industry for the subject goods holds merely ***% (range 0-10%) of the domestic market. The Indian industry as a whole also commands significantly low market share whereas the market share of subject imports is 81%. As noted above, while a demand-supply gap exists, dumped imports have prevented the domestic industry from securing a reasonable market share. The domestic industry should have been able to increase its production, sales and market share to the optimum levels considering the significant demand in the country. However, the market share of the domestic industry is abysmally low, with the subject imports de-facto commanding predominant share in the market.<br>**c. Profitability, Cash profits, and Return on Capital Employed**<br>140. The profit, profitability, cash profits, profit before interest (PBIT), and return on investment of the domestic industry over the injury period has been analysed as follows: |

| Particulars | Unit | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| Profit before Tax | Rs. Lakhs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-25,604* | *-14,473* |
| Profit before Tax | ₹/Lakh Nos. | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-6,401* | *-1,597* |
| Profit before Interest & Tax | Rs. Lakhs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-1,245* | *207* |
| Profit before Interest & Tax | ₹/Lakh Nos. | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-311* | *23* |
| Cash Profit | Rs. Lakhs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-3,806* | *-2,634* |
| Cash Profit | ₹/Lakh Nos. | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-952* | *-291* |
| Return on Capital Employed | % | - | *** | *** | *** |
| | *Indexed* | - | *100* | *-293* | *47* |

141. It is noted that:
   a. The domestic industry earned marginal profits in the year 2022-23. The domestic industry then suffered a sharp deterioration in profits in 2023-24, with the decline in the landed value of subject imports, before recovering only partially in the POI. The domestic industry suffered significant losses even in the POI.
   b. The trends in PBIT, cash profits, and return on capital employed mirror this pattern: each parameter deteriorated sharply in 2023-24 and showed only a partial recovery in the POI, with PBIT and ROCE turning marginally positive while cash profits remained substantially negative.

142. It has been submitted by the domestic industry that the domestic producers are unable to compete with the dumped imports at such low prices, as the landed price of the subject imports is significantly below the cost of the domestic industry. The domestic industry has, therefore, been compelled to sell at unremunerative prices resulting in significant financial losses and deterioration in its profitability. The fact that the landed price remained below even the cost of the domestic industry in 2023-24 and the POI

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| deliberate market penetration pricing, post-pandemic normalization from the alleged effects of subject imports. This fails the legal standard for establishing a causal link.<br>o. The primary raw material is available at a cheaper price in Malaysia & Thailand hence providing an infrastructure-based advantage.<br>p. Most domestic producers focus on surgical gloves and lack the experience, equipment, or sufficient capacity to produce the PUC at competitive rates. Comparing prices of NPUC with PUC that meet BIS IS:15354 standards is misleading. Such actions risk creating an artificial shortage and escalating costs | | demonstrates the adverse price effect of the dumped imports and evidences the deterioration in the financial performance of the domestic industry.<br>**d. Inventory**<br>143. The data relating to inventory position of the domestic industry over the injury period is given in the table below. It is seen that the average level of inventories with the domestic industry has increased significantly over the injury period despite sufficient demand in the country. |

| Particulars | Unit | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| Opening Inventory | PCS in lakhs | - | - | *** | *** |
| | *Indexed* | - | - | *100* | *8,891* |
| Closing Inventory | PCS in lakhs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *8,891* | *8,372* |
| Average Inventory | PCS in lakhs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *8,991* | *17,263* |

**e. Employment, Wages and Productivity**

144. The position with regard to employment, wages, and productivity of the domestic industry is as follows.

| Particulars | Unit | 2021-22 | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|---|
| No. of employees | Nos. | - | *** | *** | *** |
| | *Indexed* | - | *100* | *587* | *680* |
| Salaries and wages | Rs. Lacs | - | *** | *** | *** |
| | *Indexed* | - | *100* | *3,427* | *3,923* |
| Productivity per day | Nos.(In Lacs) | - | *** | *** | *** |
| | *Indexed* | - | *100* | *500* | *870* |
| Productivity per employee | Nos.(In Lacs) | - | *** | *** | *** |
| | *Indexed* | - | *100* | *85* | *128* |

145. The Authority notes that the number of employees and salaries and wages increased over the injury period. Productivity per day also increased, following the movement of production. Productivity per employee declined in 2023-24 and recovered in the POI.

**f. Growth**

146. It is seen that the subject imports have adversely impacted the growth of the domestic industry as shown in the table below.

| Particulars | UoM | 2022-23 | 2023-24 | POI |
|---|---|---|---|---|
| Production (PUC) | % | - | 400% | 74% |
| Domestic Sales | % | - | 300% | 127% |
| PBIT | % | - | -1345% | -117% |
| Cash Profit | % | - | -3906% | -31% |
| ROCE | % | - | -393% | -116% |

*Note: The POI percentage changes for PBIT, cash profit and ROCE have negative preceding-year denominators. The negative signs do not indicate further deterioration; all three parameters improved over 2023-24.*

147. It is seen that while the domestic industry has recorded positive growth in volume parameters, being production and domestic sales, over the injury

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| for the healthcare sector.<br>q. The data provided by certain Indian glove manufacturers about their capacity and pricing for the PUC are inaccurate. | | period, its profitability parameters, namely PBIT, cash profit and ROCE, recorded steep negative growth in 2023-24 and, notwithstanding a partial recovery in the POI, the domestic industry continued to incur losses and cash losses in the POI. Despite this volume growth, capacity utilisation and market share remained low at ***% (range 25-35%) and ***% (range 0-10%), respectively, in the POI.<br><br>**g. The magnitude of dumping margin**<br>148. The magnitude of dumping is an indicator of the extent to which the imports are being dumped into India. The investigation has shown that the dumping margin is positive and significant from each of the subject countries.<br>**h. Impact on the ability to raise capital investment**<br>149. The domestic industry has submitted that it made investments and added capacities over the injury period, however, dumped imports have adversely affected the domestic industry's financial performance and threaten its long-term sustainability. The Authority notes that the adverse impact on the domestic industry's economic parameters, including significant decline in its profitability over the injury period would impact its ability to raise capital investment.<br>150. Given the demand for the product in the country, existing capacities, and nature of product, it is evident that the product has huge potential for capacity addition. However, when the existing producers are unable to run their plants and are suffering significant financial losses, it is evident that the market is not conducive for fresh investments in the country because of significant dumping in the country.<br>**i. Factors affecting prices**<br>151. The Authority notes that the landed price of the subject imports has been significantly below the selling price and cost of sales of the domestic industry in 2023-24 and the POI. Further, the cost of sales has increased more than the increase in the net sales realisation causing price suppression. Import prices have declined very significantly over the injury period. Therefore, dumped imports which are significantly priced lower, are the predominant factor affecting prices of the domestic industry. |

## G.4 NON-ATTRIBUTION ANALYSIS (OTHER FACTORS) AND CAUSAL LINK

152. The Authority examined whether other factors listed under the anti-dumping Rules could have caused injury to the domestic industry. The Authority examined known factors other than the dumped imports and ascertained whether these were at the same time injuring the domestic industry, so that the injury caused by other factors, if any, is not attributed to the dumped imports. Factors which are relevant in this respect include, *inter alia*, the volume of subject goods not sold at dumped prices, contraction in demand or changes in the pattern of consumption, trade restrictive practices, changes in technology, the export performance of the domestic industry and the productivity of the domestic industry.

**a. Volume and price of imports from third countries**

153. The imports from the subject countries have accounted for majority of the imports, across the injury period. It is seen that imports from third countries are either low in volume or at a higher price and are thus not the cause of injury to the domestic industry.

**b. Contraction in demand**

154. The Authority notes that the demand was high in the base year because of the second wave of Covid-19 pandemic. Subsequently, demand declined in 2022-23 and further in 2023-24, before increasing in the POI. While the demand in the POI has increased when compared to the previous year the capacity utilisation of the domestic industry is abysmally low because of the presence of dumped imports. Thus, injury cannot be attributed to any contraction in demand.

**c. Changes in pattern of consumption**

155. It is seen that there are no adverse changes in the pattern of consumption for the product under consideration over the injury period that could have caused injury to the domestic industry.

**d. Conditions of competition and trade restrictive practices**

156. It is seen that there is no evidence of conditions of competition or any trade restrictive practices that are responsible for the claimed injury to the domestic industry.

**e. Development in technology**

157. No evidence has been brought by any interested parties about existence of significant changes in the technology that could have caused injury to the domestic industry.

**f. Productivity**

158. Productivity per day increased over the injury period, following the movement of production. Productivity per employee declined in 2023-24 and recovered in the POI, exceeding its 2022-23 level.

**g. Export performance of the domestic industry**

159. It is seen that the domestic industry's export performance is negligible. In any case, the injury information examined hereinabove relates, to the extent necessary and appropriate, only to the performance of the domestic industry in terms of its domestic market. Thus, the domestic industry's export performance has not adversely impacted the domestic industry's sales performance in domestic market.

**h. Performance of other products**

160. The domestic industry has provided the injury data for the like article and the same has been adopted by the Authority for the purpose of injury analysis. Performance of other products produced and sold by the domestic industry have not been considered. Therefore, the performance of other products produced and sold is not a possible cause of the injury to the domestic industry.

**Factors establishing Causal Link**

161. Analysis of the performance of the domestic industry over the injury period shows material injury to the domestic industry. The causal link between dumped imports and the injury to the domestic industry is established on the basis of the following factors:

a. Subject imports declined till 2023-24 and increased significantly thereafter in the POI. Subject imports remain significant in relation to Indian production and consumption, alongside continued underutilisation of the domestic industry's capacity.

b. The prices of the subject imports have decreased over the injury period. Resultantly, the subject imports continued to command a predominant share of the Indian market and the domestic industry lost significant market opportunity.

c. The subject imports are priced below the selling price and the cost of the domestic industry causing price suppression preventing the domestic industry from raising its prices. Resultantly the domestic industry is incurring losses.

d. The domestic industry's cash profits are also negative and the return on capital employed is barely positive.

e. The growth of the domestic industry in volume parameters has been inadequate relative to the demand in the country and its installed capacity, and its profitability parameters registered steep negative growth in 2023-24, due to the dumped imports.

**G.5 MAGNITUDE OF INJURY MARGIN**

162. The Authority has determined the Non-Injurious Price for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The non-injurious price of the product under consideration has been determined by adopting the information/data relating to the cost of production for the period of investigation. The non-injurious price has been considered for comparing the landed price from the subject countries for calculating injury margin. For determining the non-injurious price, the best utilization of the raw materials by the domestic industry over the injury period has been considered. The same treatment has been carried out with the utilities. The best utilization of production capacity over the injury period has been considered. It is ensured that no extraordinary or non-recurring expenses were charged to the cost of production. A reasonable pre-tax return of 22% on average capital employed (i.e.

average net fixed assets plus average working capital) for the product under consideration was considered for recovery of interest, corporate tax and profit. After deducting the interest allowed in the cost of sales, the balance was allowed as pre-tax profit to arrive at the non-injurious price in accordance with the principles of Annexure III of the Rules.

163. Based on the landed price and the NIP determined as above, the injury margin as determined by the Authority is provided in the table below.

**Injury Margin Table**

| Particular | NIP | Landed Price | Injury Margin | | |
|---|---|---|---|---|---|
| | (USD/Lakh Pcs) | (USD/Lakh Pcs) | (USD/Lakh Pcs) | % | Range |
| **Thailand** | | | | | |
| Sri Trang Gloves (Thailand) Public Company Limited ("STGT") | *** | *** | *** | *** | 15-25 |
| Any Other | *** | *** | *** | *** | 20-30 |
| **Malaysia** | | | | | |
| M/s YTY Industry Sdn. Bhd. | *** | *** | *** | *** | 15-25 |
| Any Other | *** | *** | *** | *** | 25-35 |

## H. INDIAN INDUSTRY'S INTEREST AND OTHER ISSUES

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| **Views of the other interested parties**<br>164. The following submissions have been made by the other interested parties with regards to public interest:<br>a. It is submitted that the imports from the subject countries are not displacing a mature and self-sufficient domestic industry. Rather, they remain the principal source of supply.<br>b. No product substitutes are available for the PUC. | **Views of the domestic industry**<br>165. The following submissions have been made by the domestic industry with regards to public interest:<br>a. Protecting the domestic industry from dumped imports is both legitimate and essential to ensure the long-term commercial viability and self-reliance of the domestic industry in India.<br>b. The Indian Medical Examination Gloves Industry | **Examination by the Authority**<br>166. The Authority considered whether imposition of the anti-dumping duty will be against public interest. This examination is based on consideration of information on records and interests of various parties including the domestic industry, foreign producers and consumers.<br>167. The Authority issued gazette notification inviting views from all the interested parties, including importers, consumers and other interested parties. The Authority also prescribed a questionnaire for the users to provide the relevant information with regard to the present investigation, including possible |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| c. The primary raw material is available at a cheaper price in Malaysia & Thailand. They have many infrastructure-based advantage.<br>d. Current raw material shortages and supply-side stress makes the anti-dumping duty counterproductive.<br>e. Rising prices triggered by shortages in raw materials such as nitrile rubber/NBR in Malaysia, shortage of ammonia used as preservative for natural rubber latex, and reduction in rubber production due to climatic conditions in India.<br>f. Imposing duties would harm hospitals, clinics, laboratories, and other end users who rely on stable, competitively priced supply. The cumulative financial burden on high volume purchasers is substantial, contrary to the Applicants' claim of "negligible impact." The market remains import dependent and supply constrained. Duties risk reducing supply flexibility and shielding inefficiencies.<br>g. The DI's reliance on its MSME character appears to be an appeal for protection from normal commercial competition, which is not the purpose of anti-dumping law.<br>h. The Applicants' invocation of self-reliance, and nurturing confirms they seek protection rather than a trade remedy. Anti-dumping duties are a remedial mechanism for unfair trade practices, not a tool to incubate emerging | belong to MSME Category, encouraging manufacturing activities of MSME in India is essential to aid its role in becoming a manufacturing powerhouse, boost employment and increase the GDP of the country.<br>c. Procuring from the domestic industry is in the interest of the consumers, as the domestic industry will work for the interest of the consumers in India.<br>d. Public interest is not limited to only consumer industry and also covers the interest of the applicant and ultimate public at large.<br>e. It is in the interest of consumer's interest to have a competitive applicant capable of supplying the product to the consumers in competition to fair priced imports.<br>f. The cost of one pair of the products is about Rs. 3 per pair. It may be seen that the impact of the proposed duty shall be highly insignificant.<br>g. Encouraging domestic manufacturing activities is essential to make India the manufacturing powerhouse it aims to become.<br>h. Anti-dumping duty is not a protection to the industry, but rather a tool to bring fair market competition in the country.<br>i. Apart from the imports of the medical examination rubber gloves from the subject countries there are other sources available. | effect of the anti-dumping duty on their operation. The Authority sought information on, inter-alia, interchangeability of the product supplied by the various suppliers from different countries, ability to switch sources, the effect of the anti- dumping duty on the consumers, the factors that are likely to accelerate or delay the adjustment to the new situation caused by the imposition of the anti-dumping duty.<br>168. It is noted that the purpose of anti-dumping measures, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to reestablish a situation of open and fair competition in the Indian market, which is in the general interest of the country. The Authority recognizes that the imposition of the antidumping duties might affect the price levels of the product under consideration in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, imposition of anti-dumping measures would prevent further decline of the domestic industry, would allow Indian industry fair market situation, and would help maintain the wider availability of choices to the consumers of the product under consideration.<br>169. The Authority had prescribed an economic interest questionnaire which was sent to all interested parties to this investigation. The domestic industry has filed the impact of anti-dumping duty on the downstream industry. Other interested parties have contended that the imposition of anti-dumping duty would increase the landed value of subject goods, thereby adversely affecting healthcare providers, hospitals, and end-users who rely on an uninterrupted and cost-effective supply of examination gloves, particularly given the essential nature of the product in medical and healthcare settings. It has further been contended that the domestic industry does not have the capacity to meet the entire domestic demand, and that imports are necessary to bridge the demand-supply gap.<br>170. The Authority notes that while a demand-supply gap exists in the domestic market, the |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| industries or compensate for limited domestic capacity. Supply demand gaps reflect legitimate market balancing by imports, not dumping.<br>i. The Domestic Industry's attempt to trivialise the impact of the proposed anti-dumping duty by citing a mere ₹3 per pair is flawed. Medical examination rubber gloves are high volume, recurring consumables used continuously across pathology labs, dental clinics, diagnostic centres, nursing homes, and government hospitals. A seemingly minimal per unit increase translates into a massive, recurring financial burden for smaller healthcare establishments operating on thin margins, as even a small facility consumes several thousand pairs per month. Aggregated across the national healthcare system, such duties would artificially inflate input costs, directly increasing patient care expenses, straining public health budgets, and undermining access to affordable medical services.<br>j. Imposing a duty on an essential infection control barrier places a premium on safety and penalises the ultimate consumer i.e. the patient. It has also been contended that the applicants are attempting to artificially create a shortage of medical gloves in India to the detriment of the healthcare community. | | domestic industry's existing capacity remains grossly underutilized. This underutilization is itself attributable to the presence of dumped imports from the subject countries, which have undercut domestic prices and suppressed the ability of the domestic industry to operate at optimal capacity levels, rather than being indicative of an inability or unwillingness on the part of the domestic industry to meet domestic demand. The Authority considers that with the removal of the unfair price advantage enjoyed by dumped imports, the domestic industry would be placed in a position to enhance capacity utilization and supply a larger share of domestic demand from existing installed capacity itself, without requiring fresh capacity addition. The Authority further notes that even after accounting for improved utilization by the domestic industry, a residual demand-supply gap is likely to persist, which would continue to be met through imports, including from the subject countries at non-dumped prices and from other sources. Improved viability would also encourage the domestic industry to enhance its capacity.<br>171. The Authority also takes note of the experience during the COVID-19 pandemic, when the sudden and unprecedented surge in domestic demand for Medical Examination Rubber Gloves, driven by the public health emergency, necessitated large-scale imports to meet the shortfall in domestic supply at much higher prices. The demand in the base year was highest and it was met with imports at much higher prices than what would prevail in the market, in case ADD is imposed. The Authority notes that this heavy reliance on imports left the domestic market acutely vulnerable and led to steep increase in prices. This underscores the risk of excessive import dependence for a product of such essential and strategic importance to public health. Building adequate and sustainable domestic manufacturing capacity is necessary to reduce such excessive dependence on imports. A financially viable and self-reliant domestic industry, capable of meeting a substantial share |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| k. The broader public interest in maintaining low cost, sterile medical environments must outweigh the narrow commercial interests of two domestic producers.<br>l. Most domestic producers focus on surgical gloves and lack the experience, equipment, or sufficient capacity to produce PUC at competitive rates. Comparing prices of NPUC with PUC that meet BIS IS:15354 standards is misleading. Such actions risk creating an artificial shortage and escalating costs for the healthcare sector.<br>m. Malaysian and Thai companies such as Top Glove, Hartalega Holdings, Kossan Rubber, Supermax (Malaysia), and Sri-Trang (Thailand) operate massive factories benefiting from economies of scale, which ensures both quantity and quality, a stark contrast to Indian companies that typically possess only 3 to 4 production lines.<br>n. ADD would significantly increase costs ultimately reducing accessibility and raising public health risks. Further, the cost of PUC disproportionately affects the country's healthcare sector, forcing providers to cut services or pass on costs to patients.<br>o. ADD risk straining relations with Malaysia and Thailand, inviting retaliatory actions.<br>p. Imports are not causing injury to the domestic producers. | | of domestic demand without undue dependence on imports serves public interest.<br>172. As regards the contention on price impact to end-consumers/healthcare providers, the Authority notes that the domestic industry's selling price of the product under consideration is approximately Rs. *** per piece, or about Rs. *** per pair. This price is much lower than the prices that were prevailing in the base year. The product represents a low-value consumable item, and its cost accounts for an insignificant share of the revenue generated or expenses incurred by end users. Therefore, the Authority considers that the duties recommended herein are unlikely to impose any significant financial burden on consumers or downstream industries and would not materially affect the affordability or availability of the products and services in which the subject goods are used.<br>173. The Authority has also analysed the contention of the interested parties regarding the quality of the product. The Authority notes that the domestic industry has placed evidence on records showing that it has acquired BIS certificate for quality. The domestic industry has supplied the product under consideration in large volume to the consumers and has also begun to export the product. Subsequent to the disclosure statement, certain interested parties have placed on record test reports on market samples of gloves of two other Indian producers, which are not part of the domestic industry; these reports have been examined in Section I below. No evidence has been placed on record to show that the quality of the like article produced by the domestic industry is not at par with that of the imported product. |

| Comments by Interested Parties | Comments by Domestic Industry | Examination by the Authority |
|---|---|---|
| q. Instead of the AD measure the focus should be on building domestic capacity.<br>r. Therefore, the public interest does not support the imposition of anti-dumping duties in a market that remains import-dependent and requires stable and competitively priced supply of the PUC. | | |

## I. POST-DISCLOSURE COMMENTS

174. The disclosure statement containing the essential facts under consideration was issued to the interested parties on 23rd October 2026. The comments received from the interested parties have been examined below. A number of the comments reiterate submissions made at earlier stages of the investigation, which have already been examined in the relevant sections of these final findings. The Authority has therefore recorded and examined below the post-disclosure comments only to the extent they raise new issues or seek further reasons.

### I.1 Submissions by the other interested parties

175. The submissions made by the other interested parties in their comments on the disclosure statement are summarised topic-wise below.

***Product under consideration***

a. The initiation notification described the PUC as gloves made to meet IS 15354, which is a substantive characteristic of the product. Medical examination gloves are medical devices and, under Rule 7 of the Medical Devices Rules, 2017, must conform to IS 15354; the absence of a Quality Control Order is irrelevant. The Authority should have sought clarification from CDSCO, which administers the Medical Devices Rules, 2017, rather than from BIS. Having stated at paragraph 12 of the disclosure statement that it does not infer that non-conforming gloves may lawfully be imported or sold, the Authority cannot treat such gloves as part of the PUC, and the PUC should be confined to gloves conforming to IS 15354.

b. Paragraph 19 of the disclosure statement must be read with the express exclusion of gloves used in industrial, household, gardening and cleaning applications. A distinction must be drawn between medical examination gloves incidentally put to non-medical use, which are within the PUC, and industrial/general-purpose gloves,

which are excluded. The generic description of the principal activity of Hartalega Sdn. Bhd. (HSB) in the annual reports as "manufacturing of latex gloves" does not establish that it manufactured the PUC during the POI. Once conformity with IS 15354 is not a condition of scope, the Authority should state the operative technical criteria by which medical examination gloves are identified.

c. The findings at paragraphs 11, 20 and 173 of the disclosure statement on BIS licences, laboratory reports and quality are inconsistent with one another. Evidence that is insufficient to establish a separate product category may still be relevant to whether the domestic product is of comparable quality.

d. Test reports dated October 2026 of Trustin Laboratories, Chennai, on four market samples show that two imported brands passed the tested IS 15354 parameters, whereas samples of gloves manufactured by two Indian producers, Latrile Gloves Pvt. Ltd. and Koove IoT Pvt. Ltd., failed the thickness and force-at-break requirements. The results have been brought to the notice of the Department of Pharmaceuticals by letter dated 23rd October 2026.

***Domestic industry and standing***

a. Rule 2(b), which concerns the representativeness of the domestic industry, and Rule 5(3), which concerns standing, are distinct requirements, and satisfaction of the latter does not establish the former. The Authority should explain the evidential basis on which the performance of the applicants has been treated as representative of the Indian industry.

b. The Authority should clarify whether Alesco Surgipharma Pvt. Ltd., which is stated to have "set up capacities", actually produced the PUC during the POI, and the basis on which its production has been included in the standing computation.

***Importer's questionnaire***

a. The importers named in the disclosure statement did not receive the importer's questionnaire at any stage, which prevented their cooperation and vitiates the injury and import analysis.

***Rejection of questionnaire responses***

a. Recourse to facts available is a measure of last resort. The matters identified in the disclosure statement are reconciliation gaps of degree and substantiation and not refusal or non-cooperation, and the Authority should assess whether the information on record can be used in part rather than rejecting the responses in their entirety. Individual margins should be determined for the Hartalega Group and the Top Glove Group, using facts available only for the missing information, instead of equating them with exporters that furnished no information.

b. The explanations of the Hartalega Group on the domestic sales of MUN Global Sdn. Bhd. were sequential responses to distinct queries and not contradictory; the resale of only a part of the purchases in the domestic market, the balance being exported or carried in inventory, is a refinement of the explanation on inventory timing. If the

explanations are considered insufficient, the specific deficiency should be identified and an opportunity given to furnish the reconciliation, in terms of paragraph 6 of Annex II to the Anti-Dumping Agreement.

c. Appendix 15 of MUN Health Product (India) Pvt. Ltd. covers the PUC and the relevant PCNs after filters, whereas Appendix 16 reflects gross ERP records including NPUC, samples and other transactions, which explains the difference in the cost of purchase; a transaction-wise reconciliation of the two Appendices should be considered. Contrary to paragraph 69 of the disclosure statement, the purchase and sample resale records of MUN Health and the list of outstanding payments between MUN Health and MUN Global were produced during desk verification and furnished by e-mail dated 19th August 2026, and no request for reconciliation with the financial statements was made.

d. Under Rule 10 read with Article 2.3 of the Anti-Dumping Agreement, the export price may be disregarded only if it is unreliable because of association or a compensatory arrangement. No compensatory arrangement or effect of the association on price has been found, and outstanding intra-group receivables do not by themselves render the export price unreliable.

e. The related entities of the Hartalega Group did not produce or export the PUC during the POI. Hartalega NSM Sdn. Bhd. was dormant as on 31st March 2025 and 31st March 2026; HSB was decommissioned at the end of 2023 and, in clearing its existing inventory, sold such inventory to MUN Health from January to December 2023; and the other group entities are a research entity, a shared-services entity, a philanthropic foundation and a retail/wholesale entity in New Zealand.

f. The deficiencies cited in the response of Dr. Boo Company Limited, namely PDF text-conversion issues and unlinked Excel spreadsheets, were technical artefacts arising from its internal administrative constraints as a small and medium-sized enterprise, and do not constitute non-cooperation or withholding of material information. In terms of paragraphs 5 and 7 of Annex II, information of a party which has acted to the best of its ability cannot be disregarded, and facts available must not be applied punitively against a party which has submitted, in good faith, its transaction-level export prices, domestic sales invoices and factory cost records.

g. Dr. Boo Company Limited in reply to disclosure statement, submitted that it has filed comments along with workable Excel files of its export sales to India (Appendix 3A), domestic sales (Appendix 4A) and PCN-wise costs (Appendices 8 and 9), reconciliations with its audited financial statements, and a certified non-confidential version with proof of service, and has confirmed that it has no affiliated companies in India, Thailand or elsewhere. They stated that these should be taken on record, and an individual dumping margin and injury margin should be determined for it before the final findings, as mandated by Article 6.10 of the Anti-Dumping Agreement.

***Normal value and dumping margin***

a. Sri Trang Gloves (Thailand) Public Company Limited (STGT) has requested, since its questionnaire response dated 7th January 2026 and again by its letters dated 4th and 9th September 2026, that its transaction-wise cost of production, recorded in its SAP Profitability Analysis module (KE24) after month-end adjustments for manufacturing costs and variances, be used for the ordinary-course-of-trade test. These records form the basis of Appendix 4A and, aggregated PCN-wise, of Appendix 9, and reconcile with each other. Paragraphs 99 and 100 of the disclosure statement do not state whether the transaction-wise cost was accepted, adjusted or not relied upon. Its normal value and dumping margin should be revised or, if not, the reasons and cost workings be provided and STGT be heard; its ex-factory export price and landed price may be maintained, and an individual rate of duty be determined on the basis of its verified records.

b. The disclosure statement does not give a meaningful non-confidential explanation of the sources and methodology used to determine the normal value and export price for the residual margins, or of why those margins, rather than the respondents' own information, constitute the best information available, as required by paragraph 7 of Annex II.

c. The low-priced imports into India are attributable to off-specification, downgraded or substandard products distributed through traders. Grouping a manufacturer which exports only medical-grade examination gloves with non-cooperating traders dealing in such goods undermines the fair comparison required by Article 2.4 of the Anti-Dumping Agreement.

***Import data***

a. The reliance on imports under tariff items 4015 11 00, 4015 19 00, 4015 90 30 and 4015 90 99, in addition to 4015 12 00, indicates that non-medical gloves have been included, which depresses the landed price of ₹1,22,488 per lakh pcs for Malaysia and ₹1,26,777 per lakh pcs for the subject countries, and distorts the dumping margin, price undercutting and injury margin. The import data should be verified with reference to the Bills of Entry and the ADC/CDSCO referral records.

b. The Authority should disclose how the data of the domestic industry relating to the PUC have been segregated from the data relating to other gloves.

***Injury and causal link***

a. The worst performance of the domestic industry was in 2023–24, when the subject imports were at their lowest, and its losses narrowed in the POI, when imports increased by about 38%. The volume of imports, which did not increase continuously, must be assessed in the context of the post-COVID correction in demand and the recent commencement of domestic production.

b. The gap between cost and price arose from the more than doubling of the domestic industry's own cost of sales, whereas landed values moved only by single digits after

2022–23. The losses reflect the start-up fixed costs, initial overheads, finance costs, depreciation and employee costs of new, debt-funded facilities, as is also evident from the Directors' Report of Wadi Surgicals Pvt. Ltd. for 2024–25; salaries and wages rose to an index of 3,923 against production at 870. The normation addresses only capacity utilisation and not finance costs, depreciation and employee costs, and the normation assumptions should be disclosed in non-confidential form. The domestic industry invested on the basis of pandemic-era base-year prices. In terms of paragraph (v) of Annexure II to the Rules and Article 3.5 of the Anti-Dumping Agreement, such injury must not be attributed to the subject imports.

c. Price undercutting by itself does not establish causation. The decline in import prices reflects the post-pandemic normalisation of the market and fluctuations in the prices of natural rubber latex and NBR, freight and other commercial factors, and not dumping.

d. Indian capacity could meet only about 38% of the demand even at full utilisation, so that the continued presence of imports is a function of supply and not of dumping. The exports of the Hartalega Group to India declined and were priced higher than those of other exporters, and could not have contributed to the injury.

e. The non-attribution analysis does not examine the comparison of medical with non-medical gloves, whether price undercutting was computed PCN-wise, the cost disadvantage caused by duties on imported raw materials, the economies of scale and technology of established foreign producers, and the post-pandemic adjustment in demand and prices, contrary to the standard laid down by the Appellate Body in US – Hot-Rolled Steel (WT/DS184/AB/R). Kanam Latex Industries Pvt. Ltd. has stated that medical gloves are being compared with non-medical gloves.

***Non-injurious price***

a. The return of 22% on capital employed used in the NIP bears no relation to the actual return of the domestic industry, which was negative in 2023–24 and only partly recovered in the POI. Reliance is placed on the decision in Indian Spinners Association v. Designated Authority.

***Public interest***

a. Medical examination gloves are essential healthcare items consumed in high volumes on a recurring basis. Imports meet most of the demand, and the newly established domestic industry lacks the capacity, product range and specifications to supply all product types.

b. An increase of ₹1.50 per piece across 2 to 5 billion gloves would cost the healthcare system ₹300–750 crore a year, and a residual duty of 70–80% on high-quality producers would restrict supply and burden hospitals, laboratories and other healthcare facilities. The conclusion that duties would not impose a significant burden lacks a quantitative assessment of cost share, pass-through and aggregate impact.

c. India faces a structural shortfall of natural rubber latex, whose price rose by about 47% between January and October 2026; imported latex attracts duties of about 70%; and the supply of NBR is stressed by the conflict in the Persian Gulf region. Duties on imports from Malaysia and Thailand will only divert imports to China PR. The supply-resilience argument should be assessed in present rather than pandemic conditions, and anti-dumping measures should not insulate newly established domestic producers from ordinary market competition.

**I.2 Submissions by the domestic industry**

176. The domestic industry has made the following submissions:

***Proposed determinations***

a. The domestic industry concurs with the proposed determinations on the scope of the PUC, including that the PUC is not restricted to gloves conforming to IS 15354, the scope and standing of the domestic industry, confidentiality, the rejection of the questionnaire responses of the Hartalega Group, the Top Glove Group and Tan Sin Lian Industries Sdn. Bhd. from Malaysia and Dr. Boo Company Limited from Thailand, and the analysis of injury and causal link.

***Injury and causal link***

a. The domestic industry comprises MSMEs with limited resources. The subject imports undercut its prices and were below even its cost of sales and normated cost in 2023–24 and the POI, so that the price suppression is not attributable to start-up inefficiencies. Its capacity remains grossly under-utilised, its market share is low, and it has suffered losses, cash losses and inadequate returns.

***Public interest***

a. The imposition of duty is in the public interest, having regard to the need to support MSMEs, the growing demand in India, the need to reduce over-reliance on imports for an essential healthcare product, as experienced during COVID-19, the planned capacity expansion by Indian producers, the large capacities in the subject countries, the negligible impact on end-users, and the generation of employment.

***Form and duration of duty***

a. Anti-dumping duty should be imposed for five years as a fixed amount expressed in US dollars, having regard to the depreciation of the Rupee, as supported by the decision of the CESTAT in the Met Coke case. A reference-price form of duty would depend on the value declared by importers and can be defeated by raising invoice values and passing back the difference through credit notes, which is a real risk where the responses of several major exporters have been rejected. An ad valorem duty is unsuitable given the significant decline in import prices.

### I.3 Examination by the Authority

177. The Authority has examined the post-disclosure comments of the interested parties. Submissions that merely reiterate earlier submissions have already been examined in the relevant sections of these final findings and are not examined again. The remaining issues are examined below.

178. The submissions of the domestic industry supporting the proposed determinations, and its submissions on injury, causal link and public interest, are consistent with the findings recorded in the relevant sections of these final findings and are noted. Its submissions on the form and duration of duty are examined below.

***Product under consideration***

179. With regard to the contention that the initiation notification described the PUC as gloves "conforming to IS 15354", the Authority notes that the initiation notification, reproduced at paragraph 4 above, stated that medical examination rubber gloves "are made to meet IS 15354 standards", by way of distinguishing them from surgical gloves, which "are produced to meet stricter international standards". The words "conforming to IS 15354" do not appear in the description of the PUC either in the initiation notification or in the Scope Notification dated 2nd December 2025. The premise of the submission is, therefore, factually incorrect.

180. As regards the contention that conformity with IS 15354 is mandatory under Rule 7 of the Medical Devices Rules, 2017, and that the Authority should have sought the views of CDSCO, the Authority notes that it has not determined, and is not required to determine, whether particular gloves may lawfully be imported or sold in India. That question falls within the jurisdiction of the Central Licensing Authority under the Medical Devices Rules, 2017, as recorded at paragraph 12 above. The scope of an anti-dumping investigation is determined by the product that is exported to India at dumped prices and the like article produced by the domestic industry, and not by the regulatory status of individual consignments. Confining the PUC to gloves declared to conform to IS 15354 would mean that gloves which do not so conform, and which compete in the Indian market with the like article, would attract no duty, so that the measure could be avoided by a declaration of non-conformity. Such an approach would reward non-compliance and defeat the purpose of the duty. The imposition of anti-dumping duty does not, in any manner, dispense with or dilute the requirements of the Medical Devices Rules, 2017 or any other law. The submission is, therefore, not accepted.

181. As regards the request of the Hartalega Group to clarify the relationship between paragraph 19 and the exclusion of industrial, household, gardening and cleaning gloves, and to state the operative criteria for identifying the PUC, the Authority clarifies that the PUC is identified by its physical and technical characteristics, namely, single-use, disposable examination gloves made of natural rubber latex, nitrile butadiene rubber latex or a blend thereof, falling within the PCN parameters notified vide the Scope Notification dated 2nd December 2025 and not falling in any of the excluded categories. The industrial, household, gardening and cleaning gloves which are excluded are, as noted at paragraph 24 above, gloves which by their design and physical characteristics are thicker, heavier and meant for durability and repeated use. A single-use disposable glove having the characteristics of the PUC does not become an excluded

industrial glove merely because it is described, marketed or sold as an "industrial" or "general-purpose" glove, or because it is put to a non-medical use; conversely, a glove which by its characteristics belongs to an excluded category does not become the PUC by being used in a medical setting. The claim of the Hartalega Group that the gloves produced by HSB were industrial/general-purpose gloves outside the PUC has, therefore, to be established with reference to the specifications of those gloves. No product specifications, production records or other evidence have been furnished by the Hartalega Group in this regard, even with its post-disclosure comments. This aspect is examined further below under the heading "Rejection of questionnaire responses".

182. As regards the alleged inconsistency between paragraphs 11, 20 and 173 of the disclosure statement, the Authority notes that the three paragraphs address different questions. Paragraph 11 records the clarification of BIS that a licence does not by itself establish conformity of every batch; paragraph 20 records that the laboratory reports then on record did not establish that the imported gloves are a distinct product; and paragraph 173 deals with the public-interest contention regarding the quality of the domestic like article. The Authority has, in light of the comments, revised paragraph 173 to take note of the test reports filed after the disclosure statement, which are examined below.

183. The Authority has examined the test reports of Trustin Laboratories filed by the importers and their association. The Authority notes that (a) the reports relate to four market samples, of which the two samples stated to have failed certain IS 15354 parameters are of gloves manufactured by Latrile Gloves Pvt. Ltd. and Koove IoT Pvt. Ltd., which are supporting producers and not part of the domestic industry, whose data have not been used in the injury analysis; (b) no sample of the like article produced by Navco Industries Pvt. Ltd. or Wadi Surgicals Pvt. Ltd., which constitute the domestic industry and hold BIS licences under IS 15354, has been tested; (c) the reports themselves state that the samples were not drawn by the laboratory, and the source, batch and chain of custody of the samples have not been established; (d) the samples were procured and tested in October 2026, more than eighteen months after the POI; and (e) the fact that two samples of imported brands passed the tested parameters does not establish that imports from the subject countries generally conform to IS 15354, any more than the failure of two samples of other Indian producers establishes that the like article does not. The reports, which the association has also forwarded to the Department of Pharmaceuticals for regulatory action, do not therefore establish that the like article produced by the domestic industry is not comparable with the imported product, or that the two are not commercially substitutable. Whether particular brands conform to IS 15354 is a matter for the regulatory authorities.

184. Regarding format and colour as PCN parameters, neither the exporter that proposed them nor the domestic industry furnished any verifiable evidence of a difference in cost between ambidextrous and anatomical gloves, or between coloured and non-coloured gloves. Further, as per the information available on record, the cost of colour accounts for less than 1% of the cost of production of the PUC, well below the 5% threshold. Accordingly, format and colour have not been adopted as parameters in the PCN methodology.

***Domestic industry and standing***

185. The Authority agrees with the Hartalega Group that Rule 2(b) and Rule 5(3) serve different purposes, and the two have been examined separately at paragraph 49 above. The determination under Rule 2(b) does not rest on the support of the other producers. It rests on the fact that the applicant companies account for a major proportion of the total domestic production of the like product. Further, they were not selected so as to exclude producers with different performance, all the other identified Indian producers have supported the application, and the injury information of the applicants has been verified. No interested party has placed any information on record to suggest that the performance of the other Indian producers differed from that of the applicants, which is the relevant concern under Article 4.1 of the Anti-Dumping Agreement, as held by the Appellate Body in EC – Fasteners (China).

186. As regards Alesco Surgipharma Pvt. Ltd., the Authority clarifies that the observation at paragraph 40 that Alesco has "set up capacities" describes it as a new producer. Its production of the PUC during the POI, of *** lakh pcs, was furnished by it in writing in support of the application, as reflected in the table at paragraph 47, and has been included in the Indian production on that basis. The Authority notes that even if the production of Alesco Surgipharma Pvt. Ltd. were excluded, the share of the applicant companies in Indian production would increase to ***% (range 25-35%), and the determinations under Rules 2(b) and 5(3) would not be affected.

***Importer's questionnaire***

187. With regard to the contention of MRK Healthcare Pvt. Ltd. and Kanam Latex Industries Pvt. Ltd. that the importers did not receive the importer's questionnaire, the Authority notes that the questionnaire was sent to the known importers listed at paragraph 3.6(i) above at the addresses available, and that the initiation notification, published in the Gazette and on the website of the Authority, invited all interested parties, including importers and users, to file questionnaire responses in the format available on the website. Six importers/users, including MRK Healthcare Pvt. Ltd. and Kanam Latex Industries Pvt. Ltd. themselves, registered as interested parties and filed importer's questionnaire responses, as recorded at paragraph 3.6(ii) above. The contention that the importers were prevented from cooperating is, therefore, contrary to the record. Further, the volume and price of imports have been determined on the basis of the transaction-wise data of DG Systems covering all imports, and not on the basis of the responses of individual importers.

***Rejection of questionnaire responses***

188. The Authority has examined the post-disclosure comments of the Hartalega Group. The Authority notes at the outset that, in terms of paragraph 6 of Annex II to the Anti-Dumping Agreement, the Hartalega Group was informed of the deficiencies in its response and of the consequences of not furnishing the necessary information, by the Authority's letter dated 27th July 2026 and the subsequent communications, including the letters dated 18th August 2026 and 14th September 2026, to which the Group responded on 3rd August 2026, 19th August 2026 and 21st September 2026 respectively. The disclosure statement then set out, at paragraphs 64 to 72, each of the deficiencies and the reasons for which the response could not

be relied upon. The post-disclosure comments were thus the further opportunity contemplated by paragraph 6 of Annex II. However, while the comments "request that the Authority consider" a reconciliation of the domestic sales through MUN Global and a transaction-wise reconciliation of Appendices 15 and 16 of MUN Health, no such reconciliation, inventory record, sales register, invoice-wise statement of outstanding receivables or statement of credit terms has been furnished with the comments. The deficiencies identified in the disclosure statement therefore remain uncured. As regards the contention based on Rule 10 and Article 2.3 of the Anti-Dumping Agreement, the Authority clarifies that rejection of the response rests on the cumulative effect of the deficiencies recorded at paragraphs 64 to 71 above, in particular the inability to determine the domestic sales on which the normal value depends, the irreconcilable data of the related importer, and the absence of the terms of payment and credit governing a substantial number of related-party export transactions which remained unpaid. As regards the related entities, the Authority accepts that Hartalega NSM Sdn. Bhd. was dormant, and does not rest its determination on that entity. The statement that HSB was decommissioned at the end of 2023 and sold its inventory to MUN Health from January to December 2023 has been made without any supporting documents viz. decommissioning records, product specifications or inventory, sales records and is not in conformity with the annual reports submitted.

189. In view of the above, the Authority finds that the Hartalega Group did not furnish necessary information within a reasonable period despite repeated opportunities, and that the information furnished is not verifiable or usable for the determination of an individual dumping margin. The Authority, therefore, confirms the determination at paragraph 72 above, and the dumping margin and injury margin of the Hartalega Group have been determined on the basis of facts available in terms of Rule 6(8) of the Rules.

190. Top Glove Group has not submitted any comments on disclosure statement. The producers / exporter failed to submit the domestic sales and cost of production of its related producer, GMP Medicare Sdn. Bhd., without which the normal value cannot be determined.

191. The Authority has examined the post-disclosure comments of Dr. Boo. The Authority notes at the outset that the deficiencies for which the response of Dr. Boo could not be relied upon, as recorded at paragraphs 103 to 110 above, are not confined to the conversion of text into PDF or to unlinked spreadsheets. They are that (a) substantial parts of the questionnaire, namely Part I, Section C; Part II, Sections D and E; Part III, Sections F, G and I; and Part IV, Section J, were not answered; (b) the export sales to India were not reported PCN-wise, and the details of only 5 of the 49 export transactions to India referred to in the response were furnished; (c) the listing of domestic sales did not contain the names of customers, their relationship, delivery and payment terms, gross and net invoice values or any of the adjustments necessary to determine the normal value at the ex-factory level; (d) the cost of production was not furnished PCN-wise or in the prescribed appendices; and (e) no non-confidential version of the response was placed on record or served on the other interested parties, despite the Authority's communication dated 7th November 2025 and the domestic industry's e-mail dated 27th February 2026. These deficiencies go to the very information necessary to determine both the

normal value and the export price; they are deficiencies of substance and not technical artefacts. Dr. Boo has not, in its comments, disputed any of these findings of fact.

192. As regards the Excel appendices, reconciliation statements and non-confidential version stated to have been enclosed with the comments, the Authority notes that none of these documents were submitted.

193. Paragraph 1 of Annex II to the Anti-Dumping Agreement permits the Authority to specify the information required and the manner in which it is to be structured, and paragraph 3 requires the Authority to take into account information which is verifiable, which is appropriately submitted so that it can be used without undue difficulty, and which is supplied in a timely fashion. The Appellate Body in US – Hot-Rolled Steel (WT/DS184/AB/R) has held that whether information has been supplied within a reasonable period is to be assessed having regard to, inter alia, the nature and quantity of the information, the difficulties encountered by the party, the verifiability of the information, whether other interested parties are likely to be prejudiced, and whether its acceptance would compromise the ability of the authority to conduct the investigation expeditiously. Each of these considerations weighs against accepting a complete set of sales and cost appendices at the post-disclosure stage. The request of Dr. Boo to take these documents on record and to determine an individual dumping margin and injury margin on that basis is, therefore, not accepted.

194. Further, Dr. Boo was informed of the specific deficiencies by the e-mail dated 5th May 2026, in terms of paragraph 6 of Annex II. Its reply dated 13th May 2026 resubmitted the same response without the missing sections, and nothing further was furnished to address the deficiencies. No request for extension of time or for assistance was made by Dr. Boo at any stage. The Authority has taken due account of the size of the party, as contemplated by Article 6.13 of the Anti-Dumping Agreement. However, the information missing, such as the complete list of export transactions to India, the terms of sale and adjustments for the domestic sales, and the answers to the narrative sections of the questionnaire, lay within the records and knowledge of Dr. Boo itself, which describes itself as having been in business since 1988, and its furnishing did not depend upon any specialised trade-remedy set-up. Dr. Boo cannot, in these circumstances, be regarded as having acted to the best of its ability. Further, the statement of Dr. Boo that its factory cost records were verified is not correct; as recorded at paragraph 3.9(iv) above, the information necessary for verification was not furnished by Dr. Boo, and no verification of its information could be undertaken.

195. As regards paragraph 7 of Annex II and Article 6.10 of the Anti-Dumping Agreement, the Authority notes that Article 6.10 provides, as a rule, for the determination of an individual margin for each known producer/exporter, but such a determination presupposes that the producer/exporter has furnished the information necessary for the purpose; where it has not, Article 6.8 and Annex II permit the determination to be made on the basis of the facts available. The residual margin has been determined on the basis of the information on record, as explained below under the heading “Residual margin”, and applies equally to all producers/exporters from Thailand other than STGT. Paragraph 7 of Annex II itself recognises that where an interested party does not cooperate and relevant information is thereby withheld, the result may be less favourable to that party than if it had cooperated. As regards the non-affiliation of Dr.

Boo, the Authority reiterates, as recorded at paragraph 109(b) above, that the rejection of its response is not founded on any non-disclosure of affiliated companies.

***Normal value and dumping margin***

196. Sri Trang Gloves (Thailand) Public Company Limited: The Authority has examined the request of STGT for use of its transaction-wise cost of production for the ordinary-course-of-trade test. Section 9A(1)(c) of the Act read with Article 2.2.1 of the Anti-Dumping Agreement requires the Authority to examine whether domestic sales are made at prices below per-unit (fixed and variable) costs of production plus administrative, selling and general costs, and whether such sales are made within an extended period of time, in substantial quantities and at prices which do not provide for the recovery of all costs within a reasonable period of time. Article 2.2.1 further provides that if prices which are below per-unit costs at the time of sale are above the weighted average per-unit costs for the period of investigation, such prices shall be considered to provide for recovery of costs within a reasonable period of time. The benchmark for the test is thus the weighted average per-unit cost for the period of investigation. In accordance with this provision and its consistent practice, the Authority has conducted the test PCN-wise with reference to the weighted average cost of production of each PCN for the POI, as reported by STGT in Appendix 9 and verified by the Authority.

197. The Authority notes that, as explained by STGT in its letter dated 4th September 2026, the cost recorded in KE24 against each sales transaction is the cost assigned at the time of booking of the sale, after month-end adjustments for manufacturing costs and variances. Such costs vary from transaction to transaction for the same PCN depending on the month of the sale and the allocation of period-end variances, and do not represent a different measure of the cost of producing that PCN. As STGT has itself stated, Appendix 4A and Appendix 9 are drawn from the same records and reconcile with each other, so that the PCN-wise weighted average cost adopted by the Authority captures the same costs over the POI, while eliminating fluctuations arising from the timing of cost allocation. The request of STGT is, therefore, not accepted. The reasons for not adopting the transaction-wise cost are recorded herein, and the exporter-specific normal value, export price and margins were disclosed to STGT along with the disclosure statement, on which STGT has commented. The dumping margin and injury margin of STGT remain as disclosed, and an individual duty has been determined for STGT.

198. Residual margin: As regards the request for a non-confidential explanation of the basis of the residual margins, the Authority clarifies that, in accordance with Rule 6(8) and paragraph 7 of Annex II to the Anti-Dumping Agreement, the residual normal value and export price have been determined on the basis of the information on record, and on the basis of facts available. The Authority has worked out residual dumping margin for non-cooperating produces and exporters from subject countries having regard to the information of the cooperating producers/exporters and the transaction-wise import data of DG Systems. It is noted that the residual margins apply equally to all producers/exporters for whom individual margins could not be determined, and no interested party has placed on record any information on the basis of which a more accurate residual margin could be determined.

199. As regards the contention based on Article 2.4 of the Anti-Dumping Agreement, the Authority notes that Article 2.4 governs the fair comparison of the normal value and the export price of the producer/exporter concerned, and has no bearing on the determination of the residual margin. The claim that the low-priced imports consist of off-specification or substandard gloves sold through traders is not supported by any evidence. The comparisons have been made on the basis of the notified PCNs, and the export prices of Dr. Boo itself could not be established.

***Import data***

200. With regard to the contention that the import data include non-medical gloves because transactions under tariff items other than 4015 12 00 have been considered, the Authority notes that, as recorded at paragraph 123 above, the transaction-wise import data of DG Systems have been examined with reference to the finalised scope of the PUC. Transactions under tariff items 4015 11 00, 4015 19 00, 4015 90 30 and 4015 90 99 have been included only where the description of the goods showed them to be the PUC, and imports of surgical, industrial, household, vinyl, chlorinated, neoprene and other excluded gloves have been excluded irrespective of the tariff item under which they were declared. Further, the dumping margins and injury margins of the cooperating producers/exporters, on which the duties for them are based, have been determined on the basis of their own verified PCN-wise export transactions, and are not affected by the composition of the DG Systems data. The import prices of particular importers, which form part of the DG Systems data, cannot by themselves represent the import price of the PUC as a whole.

201. As regards the segregation of the data of the domestic industry, the Authority notes that the applicant companies have furnished the information on the PUC separately in the prescribed proformae, and that the production, sales, cost and profitability information relating to the PUC has been verified with reference to their records. The non-injurious price has been determined PCN-wise on the basis of such verified data.

***Injury and causal link***

202. With regard to the contention that the injury to the domestic industry was most severe in 2023–24, when subject imports were at their lowest, and eased in the POI when imports increased, the Authority notes that 2023–24 was the first year of operation of Wadi Surgicals Pvt. Ltd., in which the installed capacity of the domestic industry more than doubled and its capacity utilisation was only ***%. The increase in the actual cost of sales in that year reflects the commencement of a new plant. It is for this reason that the Authority has also examined the normated cost, which neutralises the effect of low capacity utilisation: even the normated cost of ₹*** per lakh pcs in 2023–24 and ₹*** per lakh pcs in the POI exceeded the net sales realisation of ₹*** and ₹*** per lakh pcs respectively, while the landed price of the subject imports, at ₹1,30,519 and ₹1,26,777 per lakh pcs, remained well below both. The decline in the volume of subject imports in 2023–24 coincided with the decline in demand in that year, and their share in demand remained at 83%. In the POI, the volume of subject imports increased by about 38% and their landed price declined further. The partial improvement in the performance of the domestic industry in the POI is attributable to the higher absorption of fixed

costs as its production increased, and the domestic industry continued to suffer losses and cash losses. The injury in the present case operates principally through the price effect of the dumped imports, and the causal link does not require each injury indicator to move in step with import volumes in every year.

203. As regards the contention that the losses are due to finance costs, depreciation and employee costs arising from debt-funded expansion, the Authority notes that the profit before interest and tax, which is before finance costs, was negative at ₹(-)*** per lakh pcs in 2023–24 and only ₹*** per lakh pcs, or about ***% of the net sales realisation, in the POI; and the cash profit, which is before depreciation, was negative in both 2023–24 and the POI. The finance costs and depreciation of the domestic industry cannot, therefore, explain its inability to earn a reasonable return. As regards employee costs, the number of employees increased from *** to *** (indexed 100 in 2022–23 to 680 in the POI) with the commencement of the second plant, and productivity per employee in the POI was higher than in 2022–23. In any event, salaries and wages, finance costs and depreciation are fixed costs, which are normated over the optimum level of production; even at the normated cost, the net sales realisation of the domestic industry was below cost in 2023–24 and the POI, while the landed price of the subject imports remained below both.

204. With regard to the contention that the domestic industry invested on the basis of pandemic-era prices, the Authority notes that in 2022–23, after the pandemic year, the landed price of the subject imports of ₹1,38,022 per lakh pcs was above the cost of sales of the domestic industry of ₹*** per lakh pcs, and the domestic industry earned a profit. It was the subsequent decline of the landed price to levels below the cost and selling price of the domestic industry that caused the injury.

205. As regards the contention that price undercutting does not by itself establish causation, the Authority notes that its determination rests not on price undercutting alone but also on the price suppression caused by subject imports priced below the cost of sales, including the normated cost, of the domestic industry (paragraph 131 above). The landed price continued to decline in the POI, when demand increased over 2023–24, and no evidence has been placed on record to show that freight or other commercial factors account for the decline; it cannot, therefore, be attributed to post-pandemic normalisation.

206. With regard to the demand-supply gap, the Authority has already noted at paragraph 170 above that a residual gap is likely to persist and would continue to be met through imports. Anti-dumping duty does not restrict the quantity of imports; it only addresses the price at which they are made. The existence of a demand-supply gap does not entitle exporters to sell at dumped prices, and does not explain why the domestic industry, operating at ***% (range 25-35%) of its capacity, could not sell more at remunerative prices.

207. As regards the contention that the price competitiveness of the subject imports reflects economies of scale and technology of established producers, the Authority notes that any cost advantage of the foreign producers is reflected in their own cost of production and domestic prices, and hence in the normal value. The dumping margins have been found after taking such costs and prices into account. Lower prices attributable merely to efficiency would not result in dumping. Similarly, the cost of raw materials of the domestic industry, including any

customs or other duties on imported natural rubber latex or nitrile butadiene rubber, is a feature that has prevailed throughout the injury period and is reflected in the verified cost of the domestic industry, which has been examined on an actual and on a normated basis. The increase in latex prices between January and October 2026 relates to a period well after the POI and has no bearing on the injury suffered during the POI. No evidence has been placed on record to show that the domestic industry was unable to increase its production during the POI because of non-availability of raw materials; its capacity utilisation was low because it could not sell more at remunerative prices.

208. With regard to the request of the interested party(ies) that the Authority confirm whether price undercutting has been determined on a PCN-to-PCN basis, the Authority notes that, as stated at paragraph 128 above, price undercutting in respect of each subject country has been determined by comparing the landed price of imports, derived from the transaction-wise import data of DG Systems for the product under consideration, with the net sales realisation of the domestic industry. The Authority examined the import data with a view to undertaking a PCN-wise comparison. However, the description of goods in a significant number of import transactions did not contain sufficient particulars to permit those transactions to be classified according to the PCN methodology adopted in the present investigation. Any assignment of such transactions to particular PCNs would therefore have been speculative and would not have produced a reliable or representative result. In these circumstances, it was not practicable to determine price undercutting on a PCN-wise basis weighted by the associated import volumes, and the Authority has accordingly undertaken the comparison at the level of the product under consideration as a whole.

209. The Authority notes that neither Article 3.2 of the Anti-Dumping Agreement nor Annexure II to the Anti-Dumping Rules prescribes any particular methodology for the price undercutting analysis, which requires the Authority to consider whether there has been significant price undercutting by the dumped imports as compared with the price of the like product of the domestic industry.

210. The Authority is, therefore, satisfied that the price undercutting determined on the basis of the product under consideration as a whole constitutes an objective examination based on positive evidence.

211. The injury margins, which form the basis of the duty, have been determined by comparing the PCN-wise non-injurious price with the landed price of the corresponding PCNs. As regards the statement of Kanam Latex Industries Pvt. Ltd. that medical gloves are being compared with non-medical gloves, the information of the domestic industry relates only to the PUC, as noted above.

212. With regard to the submission of the Hartalega Group that its exports declined and were priced higher than those of other exporters, the Authority notes that the effect of the dumped imports has been assessed cumulatively, the conditions for cumulative assessment having been found to be satisfied at paragraph 120 above. Cumulation is premised on the recognition that the domestic industry faces the impact of the dumped imports as a whole, and once its conditions are met, the Anti-Dumping Agreement does not require a separate demonstration of the contribution of each country, much less of each exporter, to the injury, as held by the Appellate

Body in *EC – Tube or Pipe Fittings* (WT/DS219/AB/R). Further, the export prices of the Hartalega Group are among the very information that could not be verified, for the reasons recorded above.

213. With regard to the remaining submissions on non-attribution, including those of YTY Industry Sdn. Bhd. and Dr. Boo Company Limited, the Authority notes that each of the known factors raised by the interested parties, namely, the nascent stage of the domestic industry and its start-up costs, finance costs and depreciation, the post-pandemic normalisation of demand, raw-material costs, economies of scale of the foreign producers, and the demand-supply gap, has been examined above and at paragraphs 152 to 161, and its effects have been separated and distinguished from those of the dumped imports. The Authority concludes that none of these factors breaks the causal link between the dumped imports and the material injury suffered by the domestic industry.

***Non-injurious price***

214. With regard to the comments of the interested parties on considering a 22% return on capital employed methodology for calculation of non-injurious price, the Authority notes that Annexure III to the Rules refers to reasonable return (pre-tax) on the capital employed and it is a consistent practice of the Authority to determine the non-injurious price of the domestic industry based on reasonable return on capital employed, which is 22%. In the present case, no evidence has been provided by other interested parties that a return of less than 22% would be appropriate for the present case. The Authority also notes that Hon'ble CESTAT has upheld the practice of the Authority of applying a 22% return on capital employed in Merino Panel Products Ltd. v. Designated Authority and in Perstorp Chemicals GmbH v. Designated Authority. The Authority further notes that neither Annexure III to the Rules nor the consistent practice of the Authority requires the rate of return to be derived from the historical returns earned by the domestic industry concerned, and that the said rate has been uniformly applied across investigations. Therefore, the Authority finds it appropriate to adopt a return of 22% on the average capital employed for the purpose of determining the non-injurious price of the domestic industry.

***Public interest***

215. With regard to the request for a quantitative assessment of the impact of the duty, the Authority notes that the duties recommended below range from USD 2.88 to USD 5.65 per 1,000 pcs, i.e. between about ₹0.25 and ₹0.48 per piece, or between about ₹0.49 and ₹0.97 per pair, at the exchange rate adopted in these findings. The assumption of the importers and their association of an increase of ₹1.50 per piece is thus about three to six times the actual duty. Even if the highest duty recommended were applied to the entire volume of the subject imports in the POI of 42,106 lakh pcs, the aggregate duty would be about ₹200 crore, which is an upper limit and not the ₹300–750 crore claimed, since the duties for STGT, YTY Industry Sdn. Bhd. and the residual rate for Thailand are lower, imports from other countries and domestic supplies do not attract the duty, and the duty need not be passed on in full. Medical examination gloves are a low-value consumable whose cost is a very small part of the cost of any healthcare service in which they are used. The impact of the duty on hospitals, clinics, laboratories and patients is,

therefore, not significant, and is outweighed by the public interest in eliminating the injury caused by dumping and in sustaining the domestic production of an essential healthcare product.

216. As regards the contention of Dr. Boo that a residual duty of 70–80% would be imposed on medical examination gloves, the Authority notes that the range of 70–80% is that of the residual dumping margin for Thailand, and not of the duty. In accordance with the lesser duty rule, the duty recommended is the lesser of the dumping margin and the injury margin. For producers/exporters from Thailand other than STGT, including Dr. Boo, the duty recommended is USD 4.86 per 1,000 pcs, corresponding to the residual injury margin, which is in the range of 20–30% of the landed price, and amounts to about ₹0.42 per piece at the exchange rate adopted in these findings. The impact of the duty on users has been examined in the preceding paragraph and is not significant. As regards the capacity of the domestic industry, the Authority has noted at paragraph 170 above that the residual demand-supply gap would continue to be met through imports, which the duty does not restrict. The duty is not intended to insulate the domestic industry from fair competition; it addresses only the injurious dumping established in the present investigation, and imports at undumped prices remain free to compete in the Indian market.

217. With regard to the contention that the duty would divert imports to China PR, the Authority notes that imports from countries other than the subject countries, including China PR, accounted for about 10% of demand in the POI, and no evidence has been placed on record showing that such imports were made at prices below those of the subject countries or at dumped prices. The likelihood of future trade diversion is speculative and is not a ground for denying relief against dumping that has been established. As regards supply resilience, the Authority notes that its observation at paragraph 171 above is not based on a repetition of pandemic conditions, but on the risk of excessive dependence on imports for an essential product, which remains relevant where the subject imports account for about 81% of demand.

218. As regards the supply and price of natural rubber latex and NBR, the Authority notes that the increase in latex prices and the disruption of NBR supplies relied upon relate to 2026, after the POI. No evidence has been placed on record to show that the duty, which applies only to the subject goods and does not restrict the quantity of their imports, would affect the availability of raw materials or of medical examination gloves in India.

***Form and duration of duty***

219. The Authority has considered the submissions of the domestic industry on the form of duty. Having regard to the factual matrix of the case, the Authority considers that a fixed quantum of duty expressed in US dollars would be the appropriate form of duty in the present case. The Authority also considers it appropriate to recommend the duty for a period of five years.

## J. CONCLUSIONS

220. Having regard to the contentions raised, information provided and submissions made by the interested parties, and the facts available before the Authority as recorded in these final findings, the Authority concludes as follows:

a. The product under consideration is "Medical Examination Rubber Gloves" made of nitrile butadiene rubber latex, natural rubber latex or a blend thereof, as notified vide the Scope Notification dated 2nd December 2025. Surgical gloves, gloves used in applications such as industrial, household, gardening and cleaning, vinyl gloves, chlorinated gloves, and gloves made of neoprene or any other synthetic material are excluded. The product under consideration is not restricted to gloves conforming to IS 15354, and the requests for exclusion of powdered gloves, high-grade powder-free NBR gloves and blended gloves have not been accepted.

b. The like article produced by the domestic industry and the product under consideration imported from the subject countries are like articles within the meaning of Rule 2(d) of the Rules.

c. The applicant companies, M/s Navco Industries Pvt. Ltd. and M/s Wadi Surgicals Pvt. Ltd., account for ***% (range 25-35%) of the Indian production, which constitutes a major proportion, and constitute the domestic industry within the meaning of Rule 2(b). The application is supported by all the other identified Indian producers and satisfies the requirements of Rule 5(3).

d. The questionnaire responses of YTY Industry Sdn. Bhd., Malaysia, and Sri Trang Gloves (Thailand) Public Company Limited, Thailand, have been accepted, and individual dumping margins and injury margins have been determined for them. The exports of YTY Industry Sdn. Bhd. through Medline International B.V. have not been considered in determining its individual margins.

e. The questionnaire responses of the Hartalega Group, the Top Glove Group and Tan Sin Lian Industries Sdn. Bhd., Malaysia, and Dr. Boo Company Limited, Thailand, could not be relied upon, for the reasons recorded in these findings, and their margins, together with those of the non-cooperating producers/exporters, have been determined on the basis of facts available under Rule 6(8).

f. The product under consideration has been exported to India from the subject countries at prices below its normal value, and the dumping margins are above the de minimis limit and significant.

g. The conditions for cumulative assessment of the effect of the dumped imports from the subject countries are satisfied.

h. The volume of the subject imports increased significantly in the POI and remained significant in relation to the production and consumption in India. The subject imports undercut the prices of the domestic industry significantly and were below its cost of sales, including its normated cost, thereby suppressing its prices.

i. The domestic industry, which is at a nascent stage, has suffered material injury. Despite the significant demand in the country, it operated at only ***% (range 25-35%) of its capacity and held a market share of ***% (range 0-10%) in the POI, and it suffered losses, cash losses and a barely positive return on capital employed, with an adverse effect on its growth and ability to raise capital.

j. The material injury to the domestic industry has been caused by the dumped imports from the subject countries. The other known factors examined have not caused the injury so as to break the causal link.

k. The injury margins determined for the subject countries are positive and significant.

l. The imposition of anti-dumping duty is not against the public interest. The impact of the duty on the users and consumers is not significant, and the duty would restore fair competition in the Indian market.

## K. RECOMMENDATIONS

221. The Authority notes that the investigation was initiated and notified to all interested parties, and adequate opportunity was given to the domestic industry, the producers/exporters, the importers/users and the other interested parties to provide information on the aspects of dumping, injury and causal link. Having initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Rules, the Authority is of the view that the imposition of anti-dumping duty is required to offset the dumping and the injury. The Authority, therefore, considers it necessary and recommends the imposition of definitive anti-dumping duty on imports of the subject goods originating in or exported from the subject countries.

222. Having regard to the lesser duty rule followed by the Authority, the Authority recommends the imposition of definitive anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury, so as to remove the injury to the domestic industry. Accordingly, the Authority recommends the imposition of anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries, for a period of five (5) years from the date of publication of the notification to be issued in this regard by the Central Government, equal to the amount indicated in Column (7) of the duty table below.

## Duty Table

| Sl. No. | Heading / sub-heading | Description of goods | Country of origin | Country of export | Producer | Amount | Unit | Currency |
|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | 4015 11 00, 4015 12 00, 4015 19 00, 4015 90 30, 4015 90 99* | Medical Examination Rubber Gloves** | Malaysia | Malaysia | YTY Industry Sdn. Bhd. | 442 | 1,00,000 pcs | US$ |
| 2. | -do- | -do- | Malaysia | Malaysia | Any producer other than at Sl. No. 1 | 565 | 1,00,000 pcs | US$ |
| 3. | -do- | -do- | Malaysia | Any country other than the subject countries | Any | 565 | 1,00,000 pcs | US$ |
| 4. | -do- | -do- | Any country other than the subject countries | Malaysia | Any | 565 | 1,00,000 pcs | US$ |
| 5. | -do- | -do- | Thailand | Thailand | Sri Trang Gloves (Thailand) Public Company Limited | 288 | 1,00,000 pcs | US$ |
| 6. | -do- | -do- | Thailand | Thailand | Any producer other than at Sl. No. 5 | 486 | 1,00,000 pcs | US$ |
| 7. | -do- | -do- | Thailand | Any country other than the subject countries | Any | 486 | 1,00,000 pcs | US$ |
| 8. | -do- | -do- | Any country other than the subject countries | Thailand | Any | 486 | 1,00,000 pcs | US$ |

** The customs classification is indicative only and is not binding on the scope of the product under consideration.*

*** "Medical Examination Rubber Gloves" made of nitrile butadiene rubber latex, natural rubber latex or a blend thereof. Surgical gloves, gloves used in applications such as industrial, household, gardening and cleaning, vinyl gloves, chlorinated gloves, and gloves made of neoprene or any other synthetic material are excluded.*

223. The application of the individual duty rate specified for the company mentioned at Sl. No. 1 and Sl. No. 5 in the duty table above shall be conditional upon presentation to the Customs authorities of a valid commercial invoice on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows:

> *"I, the undersigned, certify that the (PCS) of Medical Examination Rubber Gloves sold for export to India covered by this invoice was manufactured by (company name and address) in (name of the country). I declare that the information provided in this invoice is complete and correct."*

224. If no such invoice is presented, the anti-dumping duty applicable to "Any", as specified in the duty table above, shall apply. This requirement is without prejudice to any verification procedures independently undertaken by the Customs authorities under the applicable customs laws and regulations.

## L. FURTHER PROCEDURE

225. An appeal against the order of the Central Government that may arise out of these final findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in accordance with Section 9C of the Customs Tariff Act, 1975.

Digitally signed by
Amitabh Kumar
Date: 06-11-2026
16:06:43

**Amitabh Kumar**
**Designated Authority**