## **Exporter Questionnaire**

**Product: Rod in Coil** 

From: Indonesia Taiwan and Turkey

Period of Investigation: 1 January 2013 – 31 December 2013

Response due by: 03 JUNE 2014

Investigation case manager: Rod Jones

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Return completed Anti-Dumping Commission

questionnaire to: Customs House

5 Constitution Avenue Canberra ACT 2600

Attention: Director Operations 1

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### GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices are **rod in coil**.

The goods are described as:

hot rolled rods in coils of steel, whether or not containing alloys, that have maximum cross sections that are less than 14mm.

The applicant provided further details as follows:

The goods covered by this application include all steel rods meeting the above description of the goods regardless of the particular grade or alloy content.

Goods excluded from this application include Deformed bar in coils and stainless steel in coils.

The goods are typically classified to subheadings 7213.91.00 (statistical code 44) and 7227.90.90 (statistical code 42) to Schedule 3 of the Customs Tariff Act 1995. The general rate of duty is currently 5%, however, Indonesia and Turkey are designated DCS countries and Taiwan is designated a DCT<sup>1</sup> country. The rate of duty for rod in coils exported to Australia from DCS and DCT designated countries is free.

<sup>&</sup>lt;sup>1</sup> 'DCT' and 'DCS' are codes applied to classes of countries and places in relation to which special rates apply as specified in Parts 4 and 5 of Schedule 1 of the *Customs Tariff Act 1995*.

#### INSTRUCTIONS

## Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that rod in coil has been exported to Australia from the Republic of Indonesia (Indonesia), Taiwan and the Republic of Turkey (Turkey) at prices less than their normal value and that the dumping has caused material injury to the Australian industry.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether your exports of rod in coil are dumped. You may make separate submissions concerning any other matter, for example injury and causal link.

The Commission investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

## What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire.

However, if you:

- do not respond;
- do not provide all of the information sought;
- do not provide information by the requested date: or
- do not allow the Commission to verify the information.

Your company may be considered as uncooperative.

In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry) in determining normal values and export prices for your company.

It is in your interest, therefore, to provide a complete submission.

## Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the investigation. The Commission may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

#### Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and two non-confidential versions (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

## **Exporter's declaration**

At section H, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

## Verification of the information that you supply

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits may take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

## If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately.** You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

## If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, the Commission will have to determine who is the exporter of the goods for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, the Commission may use other available information. This information may result in a decision less favourable to your company.

## Outline of information required by this questionnaire

**Section A** General information relating to your company including financial reports.

Section B A complete list of the tenders won by your company and your company's exports to Australia over the investigation period. **Section C** A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods). Section D A detailed list of all of your company's sales of like goods in your domestic market. Section E Information to allow a fair comparison between export and domestic prices. Section F Information in relation to your company's exports of like goods to countries other than Australia. **Section G** Costs to make and sell, for exports to Australia and for the domestic market. Section H Your declaration.

## Some general instructions for preparing your response

A glossary of terms used in this questionnaire

Section I

Appendix 1

A checklist

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled.
   Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information. Your company should also provide copies of those worksheets in electronic format at the visit.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

## Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.

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- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

#### **Further information**

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission and the Anti-Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. The Commission will need to know the reasons.

# SECTION A COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

## A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office: DILER Dis Ticaret Anonim Sirketi

Name: Muge Korkmaz

Position in the company: Area Sales Manager

Address: Tersane Cad. No.96 Diler Han Karakoy ISTANBUL-TURKEY

Telephone:+90 212 253 66 30

Facsimile number: +90 212 254 01 87

E-mail address of contact person: <u>mugesen@dilerhld.com</u>

Factory: Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi Address: Dilovası Organize. San. Böl. 5.Kısım Fırat Cad. No:7

Dilovası / KOCAELI Telephone: +90 (262) 754 11 20

Facsimile number: +90 (262) 754 61 17

E-mail address of contact person: borapercin@dilerhld.com

# A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name:

Address:

Telephone:

Facsimile/Telex number:

E-mail address of contact person:

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

## A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

ANSWER: The DILER Group is composed of a number of affiliated companies. A list of DILER Group companies and a brief description of their activities are presented in EXHIBIT A-1.

Only 2 Group companies are involved in the manufacturing, selling, marketing and distribution of the goods under consideration (GUC). "DILER Demir Celik Sanayi ve Ticaret A.S." (will referred as "DDC" throughout the responses) is the only company in the DILER Group that produces the GUC. Besides wire rods, DDC produces steel billets, round bars and deformed bars (rebars). DDC also handles the sales of the GUC in the Turkish domestic market.

"DILER DIŞ Ticaret A.S." (will referred as "DDT" throughout the responses) is the foreign trade company in the DILER Group and handles all export sales produced by other Group companies including DDC. Throughout this response, we will refer to these two companies, namely DDC and DDT, as "DILER". Production, cost and domestic sales information are provided by DDC, export sales to Australia data are provided by DDT.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

DİLER DEMİR ÇELİK A.Ş. HOLDERS	SHARE
Name of shareholder	Percentage of
	share holding (%)
Board Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential
Shareholder	Confidential

DİLER DIŞ TİCARET A.Ş. SHARE HOLDERS		
Name of shareholder	Percentage of share holding (%)	
Board Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	
Shareholder	Confidential	

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

**ANSWER: Please refer to TABLE A-1.1.** 

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**ANSWER: Please refer to TABLE A-1.1.** 

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

**ANSWER: Please refer to TABLE A-1.1.** 

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

ANSWER: There are not any fees/corporate allocations charged.

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

ANSWER: "DILER Dis Ticaret A.S." (will referred as "DDT" throughout the responses) is the foreign trade company in the DILER Group and handles all export sales produced by other Group companies including DDC.

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

ANSWER: Export sales to Australia data are provided by DDT.

DDC is the only company in the DILER Group that produces the GUC and sells in the domestic market.

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

ANSWER: The organizational chart is provided in EXHIBIT A-2.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

ANSWER: DILER provided financial statements of DDC and DDT for the year 2011 and 2012 in EXHIBIT C 1-1. DILER also provided the Audited report of DDC and DDT for 2011, 2012 and 2013 prepared by an independent auditing company in accordance with International Auditing Standards and International Accounting Standards(IAS) in EXHIBIT C-1.2 Diler provide its recent brochures in EXHIBIT A-3.

## A-4 General accounting/administration information

1. Indicate your accounting period.

ANSWER: The financial period of DILER is January to December.

2. Indicate the address where the company's financial records are held.

ANSWER: All accounting records of Diler are located in the head quarter of Diler Group companies which is located at:

**DILER HOLDING** 

Tersane Cad. No.96 Diler Han Karakov ISTANBUL-TURKEY

- 3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
  - chart of accounts;
  - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
  - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

ANSWER: Diler prepares its financial statements in accordance with Turkish Tax regulations, Turkish Commercial Law and generally accepted accounting practices.

The financial statements submitted in EXHIBIT C-1.1 are the official financial statements of DDC and DDT which are submitted to the Turkish Government and are prepared in accordance with GAAP in Turkey.

In addition, an independent auditing firm (Deloitte) audits Diler Group's main companies (Diler Holding, Diler Demir Celik, Yazici Demir Celik, Diler Dis Ticaret). Balance Sheet and Income Statement in accordance with International Auditing Standards and International Accounting Standards (IAS) and prepares a separate audited report and financial statement for each individual company.

Turkish law does not require the preparation of the audited financial statements according to IAS but Diler has the statements prepared for financing-related purposes.

The companies' fiscal years are the same as the calendar year.

Diler provided its Chart of Account in EXHIBIT C-1.3.

DILER provided financial statements of DDC and DDT for the year 2011 and 2012 and 2013 in EXHIBIT C 1-1. DILER also provided the Audited report of DDC and DDT for 2011 and 2012 prepared by an independent auditing International Accounting Standards(IAS) in EXHIBIT C-1.2

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

#### **ANSWER: Not Applicable.**

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

**ANSWER: Not Applicable.** 

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

 the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);

#### - ANSWER:

Inventories are valued at the weighted-average cost or market value. CONFIDENTIAL INFORMATION.

 costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

ANSWER: Diler uses actual cost system based on process costing. In DDC, there are three different cost centres; billet, rebar and wire rod. CONFIDENTIAL INFORMATION

valuation methods for damaged or sub-standard goods generated at the various stages of production;

#### ANSWER: CONFIDENTIAL INFORMATION

- valuation methods for scrap, by products, or joint products;

ANSWER: Edges ("uc bas") and defective rods ("hadde bozugu") are the by-products from the production of the good under consideration. CONFIDENTIAL INFORMATION

valuation and revaluation methods for fixed assets;

ANSWER: Property, plant and equipment are carried at indexed historical cost. Property, plant and equipment, except land that is deemed to have indefinite life, are depreciated principally on a straight-line basis using the following rates, which amortize the assets over their expected useful lives:

Buildings	% 2-4
Land improvements	% 10
Machinery and equipment	% 10
Vehicles	% 20
Furniture and fittings	% 20
Rights	% 33
Leasehold improvements	% 20

#### **CONFIDENTIAL INFORMATION**

- average useful life for each class of production equipment and depreciation method and rate used for each;

#### ANSWER:

Buildings	% 2-4
Land improvements	% 10
<b>Machinery and equipment</b>	% 10
Vehicles	% 20
Furniture and fittings	% 20
Rights	% 33
Leasehold improvements	% 20

- treatment of foreign exchange gains and losses arising from transactions;

ANSWER: Diler values foreign currency transactions using the Turkish Central Bank exchange rate valid on the date of the transaction and reflects them in the accounts in Turkish Lira (TL). In the preparation of its financial statements, CONFIDENTIAL INFORMATION

 treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

ANSWER: Diler values foreign currency transactions using the Turkish Central Bank exchange rate valid on the date of the transaction and reflects them in the accounts in Turkish Lira (TL). In the preparation of its financial statements, CONFIDENTIAL INFORMATION

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inclusion of general expenses and/or interest;

**ANSWER: CONFIDENTIAL INFORMATION** 

provisions for bad or doubtful debts;

**ANSWER: CONFIDENTIAL INFORMATION** 

expenses for idle equipment and/or plant shut-downs;

ANSWER: Diler has no idle equipment and did not shut down its wire rod plant.

- costs of plant closure;

ANSWER: Diler did not disclose its wire rod plant since it has started production in 2008.

restructuring costs;

ANSWER: Diler did not incur any restructuring costs since its wire rod plant has started production in 2008.

- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

ANSWER: Turkey has not been incorporating the effect of inflation in its financial statement information for the last 10 years.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

ANSWER: Since Diler started producing of wire rod in 2008, no accounting methods have been changed since then.

#### A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration ('goods under consideration' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	year (specify)	npleted financial	Investigation po	eriod
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12=13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				

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Tax (21)		
NET PROFIT (22)=(20-21)		

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "Income statement".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

ANSWER: DILER prepared a spreadsheet file named "Income statement" as requested.

#### A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover				
(all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

ANSWER: DILER prepared spreadsheet file named "TURNOVER" as requested.

# SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level.

The invoice date will normally be taken to be the date of sale. *If you consider* 

- the sale date is not the invoice date (see 'date of sale' column in question B4 below) and:
- an alternative date should be used when comparing export and domestic prices. you must provide information in section D on domestic selling prices for a matching period even if doing so means that such domestic sales data predates the commencement of the investigation period.
- **B-1** For each customer in Australia to whom you shipped goods in the investigation period list:

**ANSWER: CONFIDENTIAL** 

- **B-2** For each customer identified in B1 please provide the following information.
  - (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

ANSWER: DILER provided below a sample chronological flowchart detailing every step in the process of export sales to Australia by indicating the average time frame within each step takes place.

Process	Number of Days	TOTAL
Customer approaches DILER	1	1
Negotiations	3	3
Signing of contract	2	2
Opening of LC	10	10
Sending Production Order Form to the mill	1	1
Production	20	20
Transportation to the Port	1	1
Loading to the vessel	3	3
Shipping	55	55

(b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

ANSWER: Sales to Australia were made to independent traders. There is no commission involved.

(c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

# ANSWER: DILER sold goods direct from mill to the independent traders. CONFIDENTAL INFORMATION

(d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

ANSWER: DILER do not have any agency or distributor agreements or other contracts entered into relation to the Australian market.

(e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment.

ANSWER: The customers first approach DILER by telephone, e-mail or fax and request a quotation for their order. Since all export sales

are "made to order", DILER consults with the mill regarding their production program. Once DILER and the customer agree on the terms of sale such as price, quantity, specifications and shipment date, DILER either send a sales contract or the proforma invoice to the customer. Upon receipt of signed sales contract or the proforma invoice, DILER sends a Production Order Form(Uretim Siparis Formu) to the mill. Production begins after DILER and the customer both sign the sales contract or proforma invoice and the customer opens the letter of credit. The mill starts producing the ordered product. Since all DILER's sales to Australia were CONFIDENTIAL INFORMATION

(f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

ANSWER: DILER is not related to any of its Australian customers.

(g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

ANSWER: Orders are placed according to product name, quality, quantity, invoicing, shipping details, estimated shipment date and Presented to DDC as Production Order Form (Uretim Siparis Formu). DILER provided a complete set of all of the documentation related to the export sale in spreadsheet file named "Australian Sales".

**B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

ANSWER: Export sales price do not vary according to the distribution channel.

DILER had no price list in the domestic market or for the Australian market. Prices are determined based on the market condition.

**B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period.

Indicate whether goods exported are sold on an actual or theoretical weight basis.

You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation		
Customer name	names of your customers		
Level of trade the level of trade of your customers in Australia			
Model/grade/type	commercial model/grade or type		

Product code	code used in your records for the model/grade/type identified. Explain
	the product codes in your questionnaire response.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider
	that a date other than the invoice date best establishes the material
	terms of sale, report that date. For example, order confirmation, contract,
	or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order
	number if you have shown a date other than invoice date as being the
	date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice	gross invoice value shown on invoice in the currency of sale, excluding
value	taxes.
Discounts on the	if applicable, the amount of any discount deducted on the invoice on
invoice	each transaction. If a % discount applies show that % discount applying
	in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value.
<del> </del>	Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the
Exorial igo rato	currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is
in the currency of	entered in your accounting system
the exporting	Sixorod in your accounting cyclom
country	
Rebates or other	the amount of any deferred rebates or allowances paid to the importer in
allowances	the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice.
,	Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment
3	listed.
Marine insurance	Amount of marine insurance
FOB export	the free on board price at the port of shipment.
price**	the need on seems price at the period on empirical
Packing*	Packing expenses
Inland	inland transportation costs included in the selling price. For export sales
transportation	this is the inland freight from factory to port in the country of export. If the
costs*	goods are not yet shipped, provide an estimate of inland freight.
Handling, loading	handling, loading & ancillary expenses. For example, terminal handling,
& ancillary	export inspection, wharfage & other port charges, container tax,
expenses*	container hire and stuffing charges, document fees & customs brokers
охроново	fees, clearance fees, bank charges, letter of credit fees, & other ancillary
	charges incurred in the exporting country.
Warranty &	warranty & guarantee expenses
guarantee	mananty a guarantee expenses
expenses*	
Technical	expenses for after sale services.
assistance & other	expenses for aller sale solvious.
services*	
Commissions*	Commissions paid. If more than one type is paid insert additional
001111110010110	columns of data. Indicate in your response to question B2 whether the
	commission is a pre or post exportation expense having regard to the
	date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports
Other factors	any other costs, charges of expenses incurred in relation to the exports

to Australia (include additional columns as required). See guestion B5.

\*\* FOB export price and Ocean Freight:

<u>FOB export price</u>: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the <u>actual</u> amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

\* All of these costs are further explained in section E-1.

ANSWER: DILER completed spreadsheet file named "Australian Sales" as requested.

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**B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

ANSWER: DILER added 2 columns which are Exporters Association Fee and Inspection Fee as Other Charges. It is a requirement in Turkey For any exporter to be a member of an Exporters Association with regard to the export product. Hence Diler is a member of "Steel Exporter's Association" and pays 0,0005% of its export value as a "Fee". Diler reported those fees per transaction base in the spreadsheet file named "Australian Sales". Diler also paid "Inspection fee" to an independent company for all of its sales to Australia. Diler reported those inspection fees per transaction base in the spreadsheet file "Australian Sales"

- **B-6** For each type of discount, rebate, allowance offered on export sales to Australia:
  - provide a description; and
  - explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

ANSWER: DILER did not provide any rebate or discounts for its sales to Australia.

**B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

ANSWER: There were no credit or debit notes for Diler sales to Australia.

**B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland	Amount of inland transportation expenses within Australia
transport	included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

ANSWER: Not applicable.

**B-9** Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale.

ANSWER: DILER selected two Shipments and provided a complete set of all documentation as requested in PDF file named "Australian Sales; AS1 and AS2".

#### For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial/sales invoice:
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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The Commission will select additional shipments for verification at the time of the visit.

## SECTION C EXPORTED GOODS & LIKE GOODS

**C-1** Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

ANSWER: DILER exported Carbon Steel Wire Rod under GTIP No.721391 during the investigation period. Diler provided detailed technical specifications and standards of goods under consideration that is produced for Domestic and Australian markets in EXHIBIT B-1 (Technical Specifications).

**C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet "Australian sales" – see section B of this questionnaire).

ANSWER: DILER has a product coding system and it uses those codes for all of its sales both in the domestic market and export markets. The product-coding system of DILER for the GUC is provided in EXHIBIT B-2 (Product Specifications). All domestic sales for the GUC covering each model in spreadsheet "Australian sales" are listed.

**C-3** If you sell like goods on the domestic market, for each model/type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

ANSWER: Goods under consideration sold in the domestic market and exported to Australia by DILER are identical(has no physical difference). DILER prepared computer file "EXHIBIT B-2 (Product Specifications)" showing domestic and Australia product specifications as requested.

and provide a detailed explanation of the differences where those goods sold domestically (that is the like goods – see explanation in glossary) are not identical to the goods exported to Australia (for example):

ANSWER: Goods under consideration sold in the domestic market and exported to Australia by DILER are identical (has no physical difference) DILER prepared computer file "EXHIBIT B-2 (Product Specifications)" showing identical domestic and Australia product specifications as requested. Code differences relate to different sizes under same GTIP No.

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES		
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	identical indicate	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in		

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	this	table	refe	er	to
	docum	ents	which	outl	ine
	differe	nces			

**C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

ANSWER: Diler provided detailed technical specifications and standards of goods under consideration that is produced for Domestic and Australian markets in EXHIBIT B-1.

## SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

All domestic sales must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you must contact the case officer before completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements.

The Commission will normally take the invoice date as being the date of sale.

If, in response to question **B4** (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices the domestic sales covering the same period must be included.

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information The Commission requires for determining a normal value using alternative methods.

#### D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

ANSWER: DILER sold goods under consideration direct from mill to the independent traders and end users in the domestic market.

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If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

ANSWER: DILER had no sales in the domestic market through related companies. Those sales to related companies were for their own consumption.

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

ANSWER: DILER had no price list in the domestic market. Prices were determined based on the market condition.

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- D-3 Explain in detail the sales process, including:
  - the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
  - whether price includes the cost of delivery to customer.

ANSWER: DILER used its internal sales staff for all domestic market sales.

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If sales are in accordance with price lists, provide copies of the price lists.

ANSWER: DILER had no price list in the domestic market during period of investigation. Prices were determined based on the market condition.

D-4 Indicate whether goods sold on the domestic market are sold on an actual or theoretical weight basis.

ANSWER: Goods are sold on actual weight basis.

D-5 Prepare a spreadsheet named "**DOMESTIC SALES**" listing **all** sales of like goods made during the investigation period. The listing must be provided on a computer disk. Include all of the following information:

ANSWER: DILER completed spreadsheet file named "DOMESTIC SALES" as requested.

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## **DOMESTIC SALES**

Column heading	Explanation		
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.		
Level of trade	the level of trade of your domestic customer		
Model/grade/type	commercial model/grade or type		
Product code	code used in your records for the model/grade/type identified. Explain the product code in your questionnaire response.		
Invoice number	invoice number		
Invoice date	invoice date		
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.		
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.		
Delivery terms	eg ex factory, free on truck, delivered into store		
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc		
Quantity	quantity in units shown on the invoice eg kg.		
Gross Invoice value	gross value shown on invoice in the currency of sale, net of taxes.		
Discounts on the invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.		
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.		
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system		
Rebates or other allowances	the actual amount of any deferred rebates or allowances in the currency of sale		
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.		
Packing*	packing expenses		
Inland transportation costs*	amount of inland transportation costs included in the selling price.		
Handling, loading and ancillary expenses*	handling, loading & ancillary expenses.		
Warranty & guarantee expenses*	warranty & guarantee expenses		
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.		
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.		
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.		

Costs marked with \* are explained in section E-2.

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D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above, add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

#### **ANSWER: Not Applicable.**

- D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:
  - provide a description; and
  - explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

#### **ANSWER: CONFIDENTIAL INFORMATION**

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a <u>complete</u> set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

ANSWER: DILER selected two domestic sales and provided a complete set of all documentation as requested in PDF file named "Domestic Sales; DS1 and DS2". with Invoice Number 625523 and Invoice Number 625494.

## SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia, Section D sought information about prices on your domestic market for like goods (that is the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence The Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

## E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales').

#### 1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("Inland transportation costs"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

ANSWER: For the transportation of the goods under consideration from the mill to the port, DILER either used independent transportation company or sometimes its related transportation company named RESA (If RESA's trucks are available at that time.) Both companies issue invoice on transaction base. The unit price of RESA is in the arms length. The transportation cost from the mill to the port was included in the export price. All DILER's sales to Australia during period of investigation were

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#### 2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("Handling, loading & ancillary expenses"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
   Container hire and stuffing charges;
- container taxes:
- document fees and customs brokers fees;
- clearance fees:
- bank charges, letter of credit fees
- other ancillary charges.

ANSWER: DILER completed spreadsheet file "AUSTRALIAN SALES" as requested.

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#### 3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, The Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales e.g. short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

ANSWER: The terms of all DILER's sales to Australia were "Letter of Credit" during period of investigation. Hence the customers made the payment after certain days of the invoice. For each transaction Diler reported the number of days between the invoice date and the payment date. The average short term USD borrowing rate of Diler was

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#### 4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed 'Packing'.

ANSWER: Packing of export product is similar for domestic market and Australian market. The wire rod coils are wrapped two times from two different places and attached with two labels. Diler used its own wire rods for packing and purchased labels from unrelated companies. In order to calculate the unit cost of packing,

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Diler does not keep separate labour cost for packing. All labour is captured under the "Direct Labour" of manufacturing costs.

Diler keeps packing expenses in 760.301.130 Packing account.

#### 5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "Commissions". Identify the general ledger account where the expense is located.

**ANSWER: CONFIDENTIAL INFORMATION** 

## 6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("Warranty & guarantee expenses" and "Technical assistance & other services"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

ANSWER: DILER did not provide warranties, gurantees, technical assistance and services for its sales to Australia.

#### 7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "Other factors". For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

ANSWER: It is a requirement in Turkey for any exporter to be a member of an Exporters Association with regard to the export product. Hence Diler is a member of "Steel Exporter's Association" and pays 0,0005% of its export value as a "Fee". Diler reported those fees per transaction base in "Other adjustments (Exporter's Ass. Fee)" field of "Australian Sales" table.

Diler also paid "Inspection fee" to an independent company for all of its sales to Australia. Diler reported those inspection fees per transaction base in "Other adjustments (Inspection)" field of Australian Sales" table.

## 8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

ANSWER: In its normal course of business, Diler books the value of export sales in 601 (Export sales) Account by converting the foreign exchange value on the invoice to Turkish Lira from the Turkish Central Bank exchange rate on the date of shipment(in touch date). Since TL fluctuates according to the market conditions, The Turkish Central Bank exchange rate is different on the date when the money comes to Diler' account. Based on the market condition, the difference could be positive or negative. Diler keeps those F/X differences in "F/X Differences" account.

In case of its sales to Australia, Diler Reported the foreign exchange differences on transaction-by-transaction basis in the "Currency Conversion" field of "Australian Sales" table.

DILER also submitted the Turkish Central Bank exchange rates which is used to convert USD to TL.

## E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, "domestic sales")

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

## 1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (that is an amount for selling general and administrative costs (SG&A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

ANSWER: There are no physical characteristic differences between the product under investigation sold in the domestic market and exported to Australia during period of investigation.

## 2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions. Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment). In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon exportation and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

#### Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: "Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs"

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

**ANSWER: CONFIDENTIAL INFORMATION** 

#### 3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

(a) costs arising from different functions: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

(b) level discount: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

ANSWER: There is no difference in the level of trade between domestic sales and export sales to Australia. Therefore no claim is requested.

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#### 4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, The Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.
   Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system<sup>2</sup>, the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator. An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.
- 2. Calculate the average credit period

<sup>2</sup> Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

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The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

ANSWER: In domestic market most of the customers (especially regular customers) make their payments in an open account basis.

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The following items are identified in the amounts quantified at question D-4:

## 5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales ("Inland transportation Costs"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

ANSWER: In domestic sales, some customers send their trucks to pick up their order in which case no inland freight is reported in "Domestic Sales" Table under "Inland Freight" column. If the customer requests its order to be delivered, then Diler arrange a truck (either through its related transportation company RESA or from an independent company) and reports the actual freight charge in "Domestic Sales" Table under "Inland Freight" column. All transportation expenses incurred by RESA are in arms length.

DILER keeps all the domestic transportation expenses in the 760.030.1110 (Domestic Transportation Account).

## 6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified ("Handling, loading and ancillary Expenses"). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

ANSWER: Related costs are prepared in spreadsheet file named "Domestic Sales".

## 7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed "Packing".

ANSWER: Packing of export product is similar for domestic market and Australian market. The wire rod coils are wrapped two times from two different places and attached with two labels. Diler used its own wire rods for packing and purchased labels from unrelated companies. In order to calculate the unit cost of packing,

#### **CONFIDENTIAL INFORMATION**

Diler does not keep separate labour cost for packing. All labour is captured under the "Direct Labour" of manufacturing costs.

Diler keeps packing expenses in 760.301.130 Packing account.

Diler keeps labour expenses in 760.15 (Labour) Account

#### 8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

  Report the amount in the sales listing under the column headed

  "Commissions". Identify the general ledger account where the expense is located.

**ANSWER: CONFIDENTIAL** 

## 9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("Warranty & Guarantee expenses" and "Technical assistance & other services"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

ANSWER: DILER did not provide any warranties, guarantees, technical assistance and services in its domestic sales

#### 10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "**Other factors**". List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used:
- warehousing expense: an expense incurred at the distribution point;
- royalty and patent fees: describe each payment as a result of production or sale, including the key terms of the agreement;
- advertising; and
- bad debt.

ANSWER: In domestic sales the average number of days for the goods under consideration held in inventory prior to the time of sales is CONFIDENTIAL INFORMATION

## E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication. For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

**ANSWER: Not Applicable.** 

# SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Please complete Section F only if you would submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

**F-1** Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	names of the country that you exported like goods to over the investigation period
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period
Level of trade	the level of trade that you export like goods to in the third country over the investigation period
Quantity	Indicate quantity in units exported to the third country by year and quarter over the investigation period
Unit of quantity	Show unit of quantity e.g. kg
Value of sales	Show total value of sales (at either FOB or ex-works) exported to the third country by year and quarter over the investigation period
Shipment terms	Typical shipment terms to customers in the third country (e.g. CIF, FOB, ex-works)
Currency	Currency in which you have expressed sales data
Payment terms	Typical payment terms with customer(s) in the country (e.g. 60 days)

Supply this information in spreadsheet file named "THIRD COUNTRY"

ANSWER: Diler prepared spreadsheet file named "THIRD COUNTRY" as requested.

**F-2** Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

ANSWER: Goods under consideration sold to third countries and exported to Australia are identical.

# **SECTION G**

## COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;
- determining a constructed normal value of the GUC ie of the goods exported to Australia; and
- making certain adjustments to the normal value.

You will need to provide the cost of production of both the exported goods (GUC) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

- **G-1**. Production process and capacity
- 1. Describe the production process for the GUC. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the GUC. Also specify all scrap or byproducts that result from producing the GUC.

ANSWER: The Production of the GUC and the stages of the production process take place at the production facilities of DDC which is located at:

Diler Demir Celik Sanayi ve Ticaret A.S. Dilovası Organize Sanayi Bölgesi 5. Kısım D-5002 Sok. No.10 Dilovası/Kocaeli

ANSWER: Please see attached PDF FILE EXHIBIT C-2.1(Production Flowchart). Diler prepared a list of raw material used in the manufacturing cost in EXHIBIT C-1.6 (Raw materials used)

The main raw material used in the production of wire rod and rebar is billet.

#### 2. CONFIDENTIAL INFORMATION

3. Provide information about your company's total production in the following table:

	Previous financial year	Most recent financial year	Investigation period
A – Production capacity (eg kg, tonnes)*			
B – Actual production in volume (eg kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

<sup>\*</sup> rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named " Production".

ANSWER: Diler prepared spreadsheet file named "Production" in Exporter spreadsheets INV240-1 as requested.

## **G-2.** Cost accounting practices

4. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

ANSWER: A flowchart illustrating the DILER's financial accounting books and record keeping system is provided in EXHIBIT C-1.3. Diler uses actual cost system based on process costing. In DDC, there are three different cost centres; billet, rebar and wire rod. CONFIDENTIAL INFORMATION

Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this

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questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

ANSWER: Diler employs an actual cost system; it does not employ standard costs and does not calculate variances.

5. Provide details of any significant or unusual cost variances that occurred during the investigation period.

ANSWER: Not applicable.

6. Describe the profit/cost centres in your company's cost accounting system.

ANSWER: Within the wire rod cost centre of DDC, there is only one direct cost centre: the rolling mill which produces wire rods.

#### **CONFIDENTIAL INFORMATION**

For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under investigation. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

ANSWER: The cost of wire rods, rebars and billets are calculated separately within DDC. CONFIDENTIAL INFORMATION

7. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

ANSWER: A flowchart illustrating the DILER's financial accounting books and record keeping system is provided in EXHIBIT C-1.3.

8. List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

ANSWER: Not applicable.

9. State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

ANSWER: Not applicable.

10. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

ANSWER: Not applicable.

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#### **G-3** Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>3</sup>

1. Please provide the actual unit cost to make and sell <u>each</u> model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for **each month** corresponding to the relevant sales.

You must provide cost data over the same period as sales even if doing so means that such cost data predates the commencement of the investigation period.

 Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

Please ensure non-operating expenses **that relate to the goods** under investigation are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Prepare this information in the spreadsheet named "Domestic CTMS".

Provide this information by month.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

3

ANSWER: DILER prepared a spreadsheet file named "Domestic CTMS" as requested.

**G-4** Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

Customs and Border protection applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

Provide this cost data for **each month** corresponding to the relevant sales.

You must provide cost data over the same period as sales even if doing so means that such cost data predates the commencement of the investigation period.

Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

Please ensure non-operating expenses that relate to the GUC are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Prepare this information in the spreadsheet named "Australian CTMS".

Provide this information by month.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire. Please specify unit of currency.

ANSWER: DILER prepared a spreadsheet file named "Domestic CTMS" as requested.

**G-5** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

ANSWER: Not applicable.

G-6 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**ANSWER:** Not applicable.

G-7 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

ANSWER: Not applicable.

**G-8** Major raw material costs

List major raw material costs, which individually account for <u>10% or more</u> of the total production cost. For these major inputs:

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- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company The Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

ANSWER: Major raw material which individually account for <u>10% or more</u> of the total production cost are prepared in EXHIBIT C.1.5. Diler use billets manufactured by DDC for making goods under consideration.

Besides DDC, Yazıcı Demir Çelik San.ve Tur.Tic.A.Ş. (YDC) also produces billets but those billets produced by YDC were not used in the production of GUC because:

**CONFIDENTIAL INFORMATION** 

# SECTION H EXPORTER'S DECLARATION

the period of the attached	are that <b>DILER</b> Investigation expo questionnaire and this questionnaire and belief.	ort the goods und I, having made di	der investigatione de inquiry, ce	on and have c rtify that the in	completed formation
the period of the attached	are that investigation expo questionnaire and this questionnaire ad belief.	ort the goods und I, having made di	der investigation ue inquiry, ce	on and have c rtify that the in	completed formation
Name	: MUGE KO	RKMAZ			

Signature

Position in

**Company: AREA SALES MANAGER** 

Date : 03.06.2014

# SECTION I CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A – general information	✓
Section B – export price	✓
Section C – like goods	✓
Section D – domestic price	✓
Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H – declaration	✓

Electronic Data	Please tick if you have provided spreadsheet
Income statement	<b>✓</b>
Turnover – sales summary	✓
Australian sales – list of sales to Australia	✓
Domestic sales – list of all domestic sales of like goods	<b>√</b>
Third country – third country sales	✓
Production – production figures	✓
Domestic costs – costs of goods sold domestically	✓
Australian costs – costs of goods sold to Australia	✓
Third country costs – costs of goods sold to third countries	<b>✓</b>

# APPENDIX GLOSSARY OF TERMS

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

# **Adjustments**

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

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

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

# **Arms length**

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

#### Constructed value

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

# Cost of production/manufacturing

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

## Cost to make and sell

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

# **Country of origin**

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

#### Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

## **Direct labour cost**

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

# **Dumping**

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

# **Dumping margin**

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

# **Export price**

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

# **Exporting country**

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

# **Factory overheads**

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

# Goods under consideration (the goods)

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

## **Incoterms**

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

·	,
EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
<b>3</b> 11	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the

DES delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred

in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)

named place at the frontier. Pay costs until delivered at the frontier plus any

discharge costs incurred to place the goods at the customers disposal)

country)

DDU delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where

necessary for transit through another country)

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DDP

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

## Investigation period

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

# Like goods

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

## Normal value

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

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

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

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

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

# Ordinary course of trade

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

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

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

# Selling, general and administration expenses (SG&A)

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

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

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

# SECTION H EXPORTER'S DECLARATION

Company : AREA SALES MANAGER

Date : 03.06.2014

I hereby declare that <b>DILER Dis Ticaret Anonim Sirketi</b> (company) did, during the period of investigation export the goods under investigation and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire response is complete and correct to the best of my knowledge and belief.
I hereby declare that
Name : MUGE KORKMAZ Signature
Position in

**ATTACHMENT A.5** 

**Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi** 

**INCOME STATEMENT** 

**CONFIDENTIAL INFORMATION** 

## **ATTACHMENT A.6**

## **Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi**

## **SALES SUMMARY**

## **CONFIDENTIAL INFORMATION**

	Most recen	investiga	
	Volume	Value	Volume
Total company turnover (all products) domestic market exports to Australia exports to other countries Turnover of the sector including the GUC domestic market exports to Australia exports to other countries Turnover of the GUC domestic market exports to Australia exports to Australia exports to Australia exports to Other countries	100	120	100

## **ATTACHMENT A.6**

ation period							
Value							
120							

DILER Dis Ticaret A.S. (DILER FOREIGN TRADE INC.)																							
EXPORT SALES SUMMARY - Australia																							
Customer Level of Type aname trade GB NO QUALITY SIZE Product code Invoice number date Invoice quarter [1] [2] [3] [3] Product Shipping SC/ Order Shipping humber terms Bill of loading number follows [4] [4] Invoice Quarter [5] [6] [7] [8]	Date of receipt of payment	Quantity  Units eg kg  CFR value USD  [9]	UNIT PRICE USD/MT	Gross invoice value USD [10]	Discounts Rel	Other Currer carges	nange Ne ate invo valu 15] [16	Ocean freight TL  [18]	Freight Exchange rate	Ocean freight USD	Ocean freight USD unit/MT	FOB USD export price [20]	FOB TL export price	Packing TL [21]	Packing TL Interest Rate Num Unit/MT	nber of days Credit costs TL	Bank charges TL	Inland transport Handl TL [22]	ng & other expens [23] [24]	Comm [26]	Other costs Currency	Other adjustments (Exporter's Ass. Fee	Other adjustments (Inspection) TL
SAE MM  Attached Table contains sale information of DILER which are very important. The information can not be summarize or % Change		MT	USD/MT								UNIT/MT					CRED	BANK				С	·V	
CONFIDENTIAL INFORMATION																							
Notes: [1] Names of your customes. [2] Indicate the lever of it does of your customer. [3] Type - Product name [4] Code used in your faculate of the red of the product identified. Explain the product codes in your submission. [5] If you consider that a close other than the invoice data best establishes the material terms of asis, report that data. For example, order confirmation, contract, or purchase order data. [6] It applicable, the most decoration of purchase order matter is your submission. [7] It applicable, the most decoration of purchase order matter is your submission. [8] Quantity in units allow on no the invoice of th																							

# Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi

**DOMESTIC SALES SUMMARY** 

Level of Model Product Invoice Invoice Invoice Date of Order Delivery Payment Quantity Units Gross Discounts Rebates Other Net Other Packing Inland Handling Warranty Technical Comm Other CREDIT trade code number date quarter sale number terms terms eg kg invoice charges invoice discounts transport & other expenses support costs COST value

[2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [1]
CONFIDENTIAL INFORMATION

ATTACHMENT D.4

COMMERCIAL IN CONFIDENCE
ATTACHMENT D.4

COMMERCIAL IN CONFIDENCE

# **DILER FOREIGN TRADE INC.**

# **SALES TO THIRD COUNTRIES**

Country	Customers	Level of	Quantity	Unit of	Value of sales	Currency
		trade		quantity		
[1]	[2]	[3]	[4]	[5]	[6]	[7]

**CONFIDENTIAL INFORMATION** 

Payment Shipping terms [8] [9]

**ATTACHMENT G.4** 

# **Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi**

COST TO MAKE AND SELL (CTMS) - DOMESTIC SALES OF GUC

Provide data on a monthly basis

You must provide cost data over the same period as sales even if doing so means that such cost data predates the commencement of the investigation period. CONFIDENTIAL INFORMATION

**ATTACHMENT G.5** 

# **Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi**

# **COST TO MAKE AND SELL - GUC EXPORTED TO AUSTRALIA**

Provide data on a monthly basis

You must provide cost data over the same period as sales even if doing so means that such cost data predates the commencement of the investigation period. CONFIDENTIAL INFORMATION

## **ATTACHMENT G.2**

## **Diler Demir Celik Endustri Ve Ticaret Anonim Sirketi**

## **PRODUCTION**

Production capacity\* (eg. units, kg, tonnes) [A]

Actual production in volume (eg. units, kg, tonnes) [B]

Capacity utilisation (%) (B/A x 100)

Previous financial year	Most recent financial year	investigation period
389,575	389,575	389,575
CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL
0.964168807	1.061239594	1.061239594

<sup>\*</sup> Rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

#### DILER GROUP COMPANIES

#### 1- DILER HOLDING:

Diler Holding, consolidating with her subsidiaries and affiliates, is one of the business conglomerates of Turkey, was established in 1949. Today, Diler Holding directly or indirectly holds majority shares of the Group companies. Diler group companies are operating world wide with an excellent combination of assets, people, skills, market knowledge and innovative expertise. Diler Holding and most of the group companies' administration offices are located in the same address as follows:

DILER HAN Tersane Caddesi No 96 8000 Karakoy ISTANBUL - TURKEY

#### 2- DILER IRON & STEEL INDUSTRY AND TRADE INC.: (DDC)

The Company was established in 1954 and produced steel billets ranging from 100x100 mm to 180x180 mm with a six way high speed continuous casting machine in the arc furnace located in Dilovasi, Gebze. The mill has an annual crude steel capacity of 1,500,000 MT. The billets are rolled into round and deformed reinforcing bars ranging from 8 mm to 40 mm diameter in the rolling shop having an annual capacity of 1,100,000 MT. In 2008 Diler started a new rolling mill facility located 2 km away from its old factory to produce plain and deformed wire rods ranging from 5.5 mm to 20 mm. The annual capacity of wire rod production is 405.000 MT.

#### 3- YAZICI IRON & STEEL INDUSTRY AND TOURISM TRADE INC.: (YDC)

The Company, established in 1949 in Karabuk, today produces steel billets ranging from 100x100 mm to 140x140 mm with a six way high speed continuous casting machine in its new mill located at Sariseki, Iskenderun. Annual crude steel capacity of the plant is 1,000,000 MT. The billets are rolled into round and deformed reinforcing bars ranging from 8 mm to 50 mm diameter and into merchants bars including flat bars, equal angels and square bars. The Rolling shop

has an annual capacity of 1,000,000 MT. There are two hotels (Cornelia Diamond Golf Resort & Spa and Cornelia Deluxe Resort) under the ownership of this company.

#### 4- DILER FOREIGN TRADE INC.: (DDT)

Diler Foreign Trade was established in 1984 as the international trading company of the group. Trade volume of the company achieved an impressive progress throughout the decades and that it is now holding a leading position in international steel business.

#### 5- RESA IRON INDUSTRY AND TRADE INC.: (RESA)

The company operates a ship demolition plant in Aliaga, Izmir. The scrap metal salvaged from out-of-service vessels is used as raw material in steel production facilities. The company is also involved in transportation business and owns 98 trucks.

#### 6- DILER SHIPPING & TRADING INC.: (currently inactive)

This company used to have two vessels "M/V NAZLI G" and "M/V SURMENE 4" which were dry cargo vessels but sold in January 2010.

#### 7- KORFEZ SHIPPING & TRADING INC.: (currently inactive)

This company engaged with management of the vessels wholly or partly owned by the group companies. It also provides port management, transportation and agency services.

#### 8- FARUK SHIPPING INDUSTRY & TRADING INC.:

This newly established company has been overseen all the shipping and chartering services of the Group companies including Diler Demir Celik, Yazici Demir Celik and Diler Dis Ticaret since May 2003.

#### 9- DILER CHARTERING - SHIP LEASING AND TRADE INC.:

The company engaged with the chartering activities of the cargoes traded by the group companies.

#### 10- ETI SOIL INDUSTRY AND TRADE INC.:

The company is specialized in marble and stone mining, the granule production of which is processed as aggregate and infilling material for harbor and port constructions. This company also supplies fuel oil requirements of the Group companies.

#### 11- DILER WOOD PRODUCTS CO. INC.:

This company is acting as excusive distributor of far eastern manufacturers of plywood, door-skin, panel and parquet flooring in Turkey.

#### 12- DILER INVESTMENT BANK INC.:

Diler Investment Bank is an incorporation established in 1998 to conclude all investment banking transactions, with a paid-up capital of 14,000,000 YTL. The Bank is specialized in the financing of export and import trade, industrial projects, asset management, leasing and factoring.

#### 13- YAZICI-GURIS-PARSAN STEEL INDUSTRY AND TRADE INC.:

This company owns 99.9 % of Asil Celik which was privatized in 2000. Asil Celik is located near Bursa and has a hot rolled product cpacity of 235,000 MT per year. Asil Celik produces high quality steel products like heat treating steel, ball bearing steel, cold & hot working tool steel, cementation steel, micro alloy steel and high temperature steel.

#### 14- SARIYER CONSTRUCTION INDUSTRY & TRADE INC.:

This company is specialized in high end housing construction business.

#### 15- DILER ELECTRIC GENERATION INC.

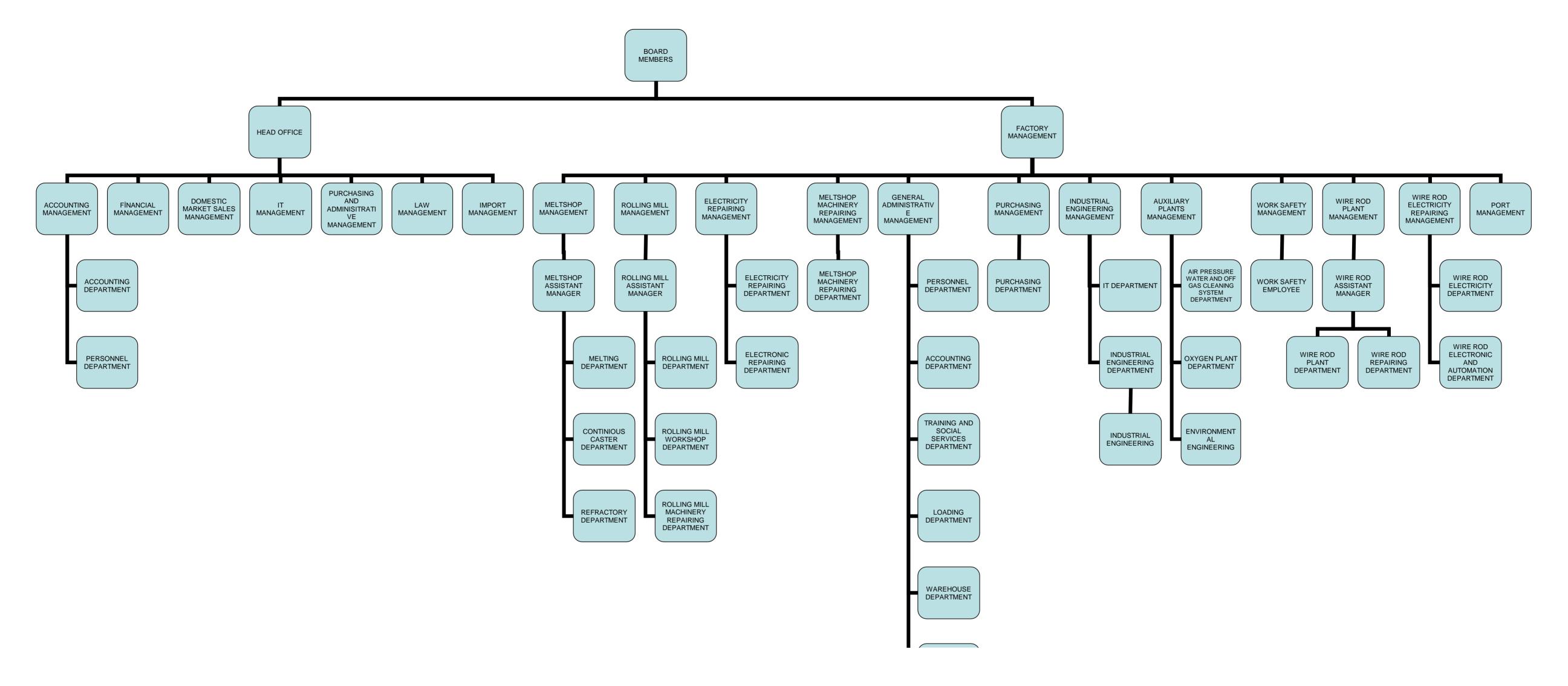
Diler Electric Generation Inc. was founded in 2005 for electric production. in 2010 July, the hydro electric power plant started production in Dim Çayı-Antalya with 122.890.000 kwh capacity.

#### 16- TEKIN CONSTRUCTION INC.

Tekin construction was founded in 1998 to partake in residential housing projects. İn 2007, 168 residential housing project in Sultangazi-İstanbul was completed in 2010.

## 17- ATLAS ENERGY PRODUCTION CO.

This company was set up to generate and sell electricity. A thermal power plant project with 2x600 MW capacity has started in December 2010 at Iskenderun. The project is expected to start power generation in 2014.





DİLER DEMİR ÇELİK EN	D. VE TİC. A.Ş.
KONTROL TALIMATI	TALIMAT NO .: KT.08.03.30
KONU : ÜRÜN TANIMI ( ASTM A 510 M)	SAYFA ATION :1/1
BÖLÜM: KALİTE GÜVENCE MÜDÜRLÜĞÜ	REVIZMON NO :1
YAYIN TARİHİ : 01/04/2009	REVIZYON TARIHI : 28/08/2009



Solution	ER % P % S nax max 040 0.050 040 0.050 040 0.050 040 0.050 040 0.050
d (mm)         dmin         dmax         dmax - dmin         (SAE NO)         % C         % Mn         r           5.5         5.1         5.9         6         5.6         6.4         1018         0.15 - 0.20         0.60 - 0.90         0           6.5         6.1         6.9         7         6.6         7.4         7.5         7.1         7.9         8         7.6         8.4         1020         0.18 - 0.23         0.30 - 0.60         0         0         0         0         0.060 - 0.90         0         0         0         0         0.060 - 0.90         0         0         0         0.070 - 1.00         0	nax max 040 0.050 040 0.050 040 0.050 040 0.050
S.5	040 0.050 040 0.050 040 0.050 040 0.050
6 5.6 6.4 6.9 6.5 6.1 6.9 7.4 7.5 7.1 7.9 8 7.6 8.4 8.5 8.1 8.9 9 8.6 9.4 9.5 9.1 9.9 10 9.6 10.4 10.5 11.1 11.5 11.1 11.9 12.5 12.1 12.9 13 12.6 13.4 13.5 13.1 13.9 14.5 14.1 14.9 15.5 15.1 15.9 16.5 16.1 16.9 17.5 17.1 17.9 18 16.5 16.1 16.9 17.5 17.1 17.9 18 17.6 18.4 18.5 18.1 18.9 19 18.6 19.4 KALITE	040 0.050 040 0.050 040 0.050
1020	040 0.050 040 0.050
7 6.6 7.4 7.5 7.1 7.9 8 7.6 8.4 8.5 8.1 8.9 9 8.6 9.4 9.5 9.1 9.9 10 9.6 10.4 10.5 10.1 10.9 11 10.6 11.4 11.5 11.1 11.9 12 11.6 12.4 12.5 12.1 12.9 13 12.6 13.4 13.5 13.1 13.9 14 13.6 14.4 14.5 14.1 14.9 15 14.6 15.4 16.5 16.1 16.9 17 16.6 17.4 17.5 17.1 17.9 18 17.6 18.4 18.5 18.1 18.9 19 18.6 19.4  KALITE	040 0.050
7.5         7.1         7.9         8         7.6         8.4           8.5         8.1         8.9         1023         0.20 - 0.25         0.30 - 0.60         0           9         8.6         9.4         1025         0.22 - 0.28         0.30 - 0.60         0           9.5         9.1         9.9         1026         0.22 - 0.28         0.60 - 0.90         0           10.5         10.1         10.9         1029         0.25 - 0.31         0.60 - 0.90         0           11.5         11.1         11.9         1030         0.28 - 0.34         0.60 - 0.90         0           12.5         12.1         12.9         1034         0.32 - 0.38         0.50 - 0.80         0           13.5         12.1         12.9         1037         0.32 - 0.38         0.60 - 0.90         0           13.5         13.1         13.9         1037         0.32 - 0.38         0.70 - 1.00         0           14.5         14.1         14.9         1038         0.35 - 0.42         0.60 - 0.90         0           15.5         15.1         15.9         1040         0.37 - 0.44         0.70 - 1.00         0           16.5         16.1         16.9 <td></td>	
8       7.6       8.4         8.5       8.1       8.9         9       8.6       9.4         9.5       9.1       9.9         10       9.6       10.4         10.5       10.1       10.9         11       10.6       11.4         11.5       11.1       11.9         12       11.6       12.4         12.5       12.1       12.9         13       12.6       13.4         13.5       13.1       13.9         14       13.6       14.4         14.5       14.1       14.9         15       16.1       16.9         15       16.1       16.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	0.00
S.5	040 0.050
9 8.6 9.4 9.5 9.1 9.9 10 9.6 10.4 10.5 10.1 10.9 11 1 10.6 11.4 11.5 11.1 11.9 12 11.6 12.4 12.5 12.1 12.9 13 12.6 13.4 13.5 13.1 13.9 14 13.6 14.4 14.5 14.1 14.9 15 15 15.1 15.9 16 15.6 16.4 16.5 16.1 16.9 17 16.6 17.4 17.5 17.1 17.9 18 17.6 18.4 18.5 18.1 18.9 19 18.6 19.4  KALITE	040 0.050
1029	040 0.050
10 9.6 10.4 10.5 10.1 10.9 11 10.6 11.4 11.5 11.1 11.9 12 11.6 12.4 12.5 12.1 12.9 13 12.6 13.4 13.5 13.1 13.9 14 13.6 14.4 14.5 14.1 14.9 15 15 16.1 15.9 16 15.6 16.4 16.5 16.1 16.9 17 16.6 17.4 17.5 17.1 17.9 18 17.6 18.4 18.5 18.1 18.9 19 18.6 19.4  KALITE	040 0.050
10.5	040 0.050
11	040 0.050
11.5	040 0.050
12	040 0.050
12.5	040 0.050
13       12.6       13.4         13.5       13.1       13.9         14       13.6       14.4         14.5       14.1       14.9         15       14.6       15.4         15.5       15.1       15.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	040 0.050
13.5       13.1       13.9         14       13.6       14.4         14.5       14.1       14.9         15       14.6       15.4         15.5       15.1       15.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	040 0.050
14       13.6       14.4         14.5       14.1       14.9         15       14.6       15.4         15.5       15.1       15.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	040 0.050
14.5       14.1       14.9         15       14.6       15.4         15.5       15.1       15.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	040 0.050
15       14.6       15.4         15.5       15.1       15.9         16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4	040 0.050
15.5	040 0.050
16       15.6       16.4         16.5       16.1       16.9         17       16.6       17.4         17.5       17.1       17.9         18       17.6       18.4         18.5       18.1       18.9         19       18.6       19.4         KALITE	040 0.050
16.5     16.1     16.9       17     16.6     17.4       17.5     17.1     17.9       18     17.6     18.4       18.5     18.1     18.9       19     18.6     19.4       KALITE       1050     0.48 - 0.55     0.60 - 0.90     0.       1053     0.48 - 0.55     0.70 - 1.00     0.       1055     0.50 - 0.60     0.60 - 0.90     0.       1059     0.55 - 0.65     0.50 - 0.80     0.       1060     0.55 - 0.65     0.60 - 0.90     0.       1064     0.60 - 0.70     0.50 - 0.80     0.       KALITE	040 0.050
17     16.6     17.4       17.5     17.1     17.9       18     17.6     18.4       18.5     18.1     18.9       19     18.6     19.4       KALITE       Kimyasal özellikler       1053     0.48 - 0.55     0.70 - 1.00     0.       1055     0.50 - 0.60     0.60 - 0.90     0.       1060     0.55 - 0.65     0.60 - 0.90     0.       1064     0.60 - 0.70     0.50 - 0.80     0.       KALITE     1065     0.60 - 0.70     0.60 - 0.90     0.	040 0.050
17.5	040 0.050
18 17.6 18.4 1059 0.55 - 0.65 0.50 - 0.80 0.  18.5 18.1 18.9 1060 0.55 - 0.65 0.60 - 0.90 0.  19 18.6 19.4 1064 0.60 - 0.70 0.50 - 0.80 0.  KALITE KIMYASAL ÖZELLİKLER 1065 0.60 - 0.70 0.60 - 0.90 0.	040 0.050
18.5     18.1     18.9     1060     0.55 - 0.65     0.60 - 0.90     0.       19     18.6     19.4     1064     0.60 - 0.70     0.50 - 0.80     0.       KALİTE       KİMYASAL ÖZELLİKLER     1065     0.60 - 0.70     0.60 - 0.90     0.       4000       1000     0.00 - 0.70     0.60 - 0.90     0.	040 0.050
19 18.6 19.4 1064 0.60 - 0.70 0.50 - 0.80 0.  KALITE KIMYASAL ÖZELLİKLER 1065 0.60 - 0.70 0.60 - 0.90 0.	040 0.050
KALİTE KİMYASAL ÖZELLİKLER 1065 0.60 - 0.70 0.60 - 0.90 0.	040 0.050
1000 000 000	040 0.050
(SAE NO) % C % Mn % P max % S max 1069 0.65 - 0.75 0.40 - 0.70 0.	040 0.050
1070 0.65 - 0.75 0.60 - 0.90 0.	0.050
1005 0.06 max 0.35 max 0.040 0.050 1074 0.70 - 0.80 0.50 - 0.80 0.	040 0.050
1006   0.08 max   0.25 - 0.45   0.040   0.050   1075   0.70 - 0.80   0.40 - 0.70   0.000	040 0.050
1008 0.10 max 0.30 - 0.50 0.040 0.050 1078 0.72 - 0.85 0.30 - 0.60 0.00	0.050
1010 0.08 - 0.13 0.30 - 0.60 0.040 0.050 1080 0.75 - 0.88 0.60 - 0.90 0.0	40 0.050
1011 0.08 - 0.13 0.60 - 0.90 0.040 0.050 1084 0.80 - 0.93 0.60 - 0.90 0.00	40 0.050
1012   0.10 - 0.15   0.30 - 0.60   0.040   0.050   1085   0.80 - 0.93   0.70 - 1.00   0.00	40 0.050
1013 0.11 - 0.16 0.50 - 0.80 0.040 0.050 1086 0.80 - 0.93 0.30 - 0.50 0.0	40 0.050
1015 0.13 - 0.18 0.30 - 0.60 0.040 0.050 1090 0.85 - 0.98 0.60 - 0.90 0.60	40 0.050
1016 0.13 0.18 0.60 0.00 0.000 0.000 0.000 0.000 0.000 0.00	40 0.050
1017 0.15 - 0.20 0.30 - 0.60 0.040 0.050	10 0.000

Hazırlayan :	Onay:	Onay:
7000	C/M	



DİLER DEMİR ÇELİK END. VE TİC. A.Ş.

KONTROL TALİMATI (CONTROL DIRECTIONS)

KONU(SUBJECT): PRODUCT DEFINITION-(BS 4449:1997 - BS 4449:2005)

TALIMAT NO(DIRECTIONS NO): KT 19.03.13 - A
SAYFA(PAGE) : 1/3

BÖLÜM(DEPARTMENT): ROLLING MILL OUALITY CONTROL

REVIZYON NO(REVISION NO)

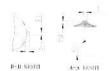
: 7

YAYIN TARIHİ(PUBLICATION DATE) : 01/07/2002

REVIZYON TARIHI(REVISION DATE): 16/10/2009







	D : BS 4449	9 - 199	7									
NOMINAL SIZ			8	10	12	14	16	18	20	25	32	40
NUCLEUS SIZE (D) (mm) nom.		7.75	9.75	11.75	13.65	15.55	17.45	19.55	24.45	30.95	38.70	
UNIT MASS min. (kg/m) nom. max.		0.370 0.395 0.420	0.576 0.616 0.656	0.849 0.888 0.927	1.156 1.210 1.265	1.508 1.579 1.650	1.910 2.000 2.090	2.356 2.466 2.576	3.681 3.854 4.027	6.029 6.313	9.417 9.860	
Transverse Rib	As Height	min.	0.52	0.65	0.78	0.91	1.04	1.17	1.30	1.62	6.597 2.08	10.303
(mm)	Bs Width	nom.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
Longitudinal Rib	A1 Height	nom.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
(mm)	B1 Width	nom.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
Rib Geometry R (*) min.		1.2	1.5	1.8	2.1	2.4	2.7	3.0	3.75	4.8	6.0	

 $\emph{l}$  = The length of the rib (The length determined as the average of three measurements on carbon copy sheet.)

 $h_t$  = Average rib height (the height determined as the average of at least three measurements on each row. Average rib height to multipy with 2/3 has been calculated.)

(\*) R= n×  $\frac{l \times h_i \times \sin \beta}{}$ 

 $\beta$  = The angle of inclination of the ribs to the bar axis (35° - 75°)

c = Centre to centre spacing between ribs (Between the mid points of two ribs, of about ten ribs apart .)

n = Number of surface

Note:  $R \ge 0.15 d$ 

The spacing of the	ne ribs Cs (mm)	max	6.40	8.00	9.60	11.2	12.80	14.4	16.00	20.00	25.60	32.00		
Ribs End Distance	e e (mm) I	max.	3.14	3.93	4.71	5.50	6.28	7.07	7.85	9.82	12.57	15.72		
		JAL	TY				Grade 460 B				rade			
MEQUALIBATION	CALCULATIONS SHALL BE MADE USING EFFECTIVE CROSS-SECTIONAL	R	LD STR	RENGTH i.)	(Re=Re	<sub>H</sub> or	4	460 N/mm <sup>2</sup>			250 N/mm <sup>2</sup>			
MECHANICAL	AREA	TE	NSILE S	STRENG	TH (Rm)	(min.)	5	00 N/mi	n²	290 N/mm <sup>2</sup>				
PROPERTIES	% ELONGATION	l Lo	Lo = 5 do (min.)					% 14			% 22			
	Total Elongation at	Max F	orce Agt (	min.)				5			70 22			
	RE - BEND TES	d	> 16 ma	ndrel dia ndrel dia	meter : 1	7d	through maintain °C for 1.	/2 hour, r	of 45°, er at 100 ebend	speciment of 45°, ma 100 °C for at room to	aintained in or 1/2 hour, emperature	gh an angle water at rebend 23°		
Note: Prior to mech this temperature (+	hanical tests, decoiled -/- 10) for a period of	d test s 60 (-0/	amples s +15) min.	hall be in t and then	the aged cool in stil	ondition. A	GING ME	THOD: H	eat the test	pieces to	100°C, m	aintain at		
			% C					0.25 ma	x		0.25 ma	X		
CHEMICAL			% P				0	0.050 max			0.060 ma	ax		
COMPOSITION		% S						0.050 max			0.060 max			

(CAST % N 0.012 max 0.012 max. ANALYSIS) C equivalent (\*\*) 0.51 max 0.42 max +Cr + Mo + VNi + Cu

15

Hazırlayan(Prepared by

Onay(Approved by):

Onay(Approved by



# DİLER DEMİR ÇELİK END. VE TİC. A.Ş.

KONTROL TALIMATI (CONTROL DIRECTIONS)

KONU(SUBJECT): PRODUCT DEFINITION-(BS 4449:1997 - BS 4449:2005)

BÖLÜM(DEPARTMENT): ROLLING MILL OUALITY CONTROL

YAYIN TARIHI(PUBLICATION DATE) : 01/07/2002

TALIMAT NO(DIRECTIONS NO): KT.08.03.13 - A

SAYFA(PAGE): 2 / 3

REVIZYON NO(REMBION NO): 7

REVIZYON TARIHI(REVISION DATE): 16/10/2009







$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					A A RESUL	b-B KESTI							
NOLEUS SIZE (D) (mm)   nom.   7.75   9.75   11.75   13.65   15.55   17.45   19.55   24.45   30.95										005	49 - 2		
NUCLEUS SIZE (D) (mm)   nom.   7.75   9.75   11.75   13.65   15.55   17.45   19.55   24.45   30.95	40	32	25	20	18	16	14	12	10	8			
UNIT MASS   min.   0.372   0.590   0.849   1.156   1.509   1.910   2.359   3.677   6.027	38.7						13.65	11.75	9.75	7.75	nom.	(D) (mm)	
No.   No.	9.41						1.156	0.849	0.590	200000000000000000000000000000000000000	min.		
Transverse   As   min.   0.24   0.30   0.36   0.42   0.927   1.265   1.651   2.090   2.581   4.023   6.593	9.86					1.580	1.210	0.888	0.617		nom.		(kg/m)
Fransverse   As   min.   0.24   0.30   0.36   0.42   0.48   0.54   0.60   0.75   0.96	10.30	6.593			2.090	1.651	1.265	0.927	0.644				
	1.20		0.75	0.60	0.54	0.48	0.42	0.36					
Longitudinal Rib Rib A1 Height max. 0.8 1.0 1.2 1.4 1.6 1.8 2.0 2.5 3.2 Rib Geometry $f_R$ min. 0.040 0.056	6.00	4.80	3.75	3.00	2.70	2.4	2.10				max.		
Rib (mm) B1 Width nom. 0.8 1.0 1.2 1.4 1.6 1.8 2.0 2.5 3.2 Rib Geometry $\int_R$ min. 0.040 0.056 $I = The length of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the rib (The length determined as the average of three measurements of the average of three measurements of the rib (The length determined as the average of three measurements of the average of three measurements and the average of three measurements of the rib (The length determined as the ave$	4.0	3.2	2.5	2.0	1.8	1.6	1.4	1.2	1.0	0.8	nom.	Bs Width	
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$f_R = n \ x \\ \hline f_R = n \ x $	4.0	3.2	2.5	2.0	1.8	1.6	1.4	1.2	1.0	0.8	nom.		· · · · · · · · · · · · · · · · · · ·
carbon copy sheet,) $a = \text{Average rib height (the height determined as the average of five measurement each row.)}$ $\beta = \text{The angle of inclination of the ribs to the bar axis } 35^{\circ} - 75^{\circ}$ $c = \text{Centre to centre spacing between ribs (Between the mid points of two ribs, of ribs apart.)}$ $n = \text{Number of surface}$ $\pi = \text{Pi } (3,14)$ $d = \text{Diameter (mm)}$ The spacing of the ribs Cs (mm) min. max. 3.20 4.00 4.80 5.60 6.40 7.20 8.00 10.00 12.80 apart.)} $\text{Ribs End Distance}$ $\text{PROPERTIES}$ $\frac{\text{QUALITY}}{\text{CACCULATIONS SHALL BE MADE LOSING NMINAL CROSS-SECTIONAL AREA (Rm/Re)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{CALCULATIONS SHALL BE MADE LOSING NMINAL CROSS-SECTIONAL AREA}}{\text{CROMS}}$ $\frac{\text{CALCULATIONS STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{CALCULATIONS STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{CALCULATIONS STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{CALCULATIONS STRENGTH (R_m) (min.)}}{\text{CROMS}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{CALCULATIONS STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\frac{\text{TENSILE STRENGTH (R_m) (min.)}}{\text{CROSS-SECTIONAL AREA}}}$ $\text{TOTAL Elongation at Max Force Agt$				0.056					0.040		min.	$f_{ m R}$	Rib Geometry
Ribs End Distance e (mm) max. 3.14 3.93 4.71 5.50 6.28 7.07 7.85 9.82 12.57   QUALITY Grade B500 B  MECHANICAL SHALL BE MADE USING NOMINAL CROSS-SECTIONAL AREA Total Elongation at Max Force Agt (min.)  RE - BEND d $\leq$ 16 mandrel diameter: max. 4d TEST d $>$ 16 mandrel diameter: max. 7d Test the test pieces to 100°C, nois temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.	about te			e mid poir	etween th	n ribs (Be	g betwe	re spacin face	e to cent per of sur ,14) eter (mm	c = Centro bs apart .) n = Numb π = Pi (3, d = Diame	min		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	48.00	38.40				19.20		14.40	12.00	9.60	"') max		
PROPERTIES  CALCULATIONS SHALL BE MADE USING NOMINAL CROSS-SECTIONAL AREA  Total Elongation at Max Force Agt (min.)  RE - BEND d $\leq$ 16 mandrel diameter: max. 4d TEST d > 16 mandrel diameter: max. 7d  Note: Prior to mechanical tests, decoiled test samples shall be in the aged condition. AGING METHOD: Heat the test pieces to 100°C, no first temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.	15.7	12.57	9.82	7.85	7.07	6.28	5.50	4.71	3.93				Ribs End Distance
PROPERTIES  CALCULATIONS SHALL BE MADE USING NOMINAL CROSS-SECTIONAL AREA  Total Elongation at Max Force Agt (min.)  RE - BEND d $\leq$ 16 mandrel diameter: max. 4d TEST d > 16 mandrel diameter: max. 7d  Test to mechanical tests, decoiled test samples shall be in the aged condition. AGING METHOD: Heat the test pieces to 100°C, resist temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.		3	3500 E	rade E	G					TY	QUAL		
PROPERTIES  SHALL BE MADE USING NOMINAL CROSS-SECTIONAL AREA  TENSILE STRENGTH ( $R_m$ ) (min.)  TENSILE STR. / YIELD STR.  ( $R_m/R_e$ )  Total Elongation at Max Force Agt (min.)  RE - BEND d $\leq$ 16 mandrel diameter: max. 4d TEST d > 16 mandrel diameter: max. 7d  Interpretation of the specimen bent through an angle of 90°, maintain water at 100 °C for 1 hour, rebend 20° at room temporature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.				90000000000000000000000000000000000000	100			1	RENGTI	YIELD ST	ATIONS	CALCUL	MECHANICAL
PROPERTIES    OSING NOMINAL CROSS-SECTIONAL AREA   TENSILE STRENGTH ( $R_m$ ) (min.)   1.08 x $R_e$ MPa   TENSILE STR. / YIELD STR.   min. 1.08	500 MPa – 650 MPa							min.)	r R <sub>p0.2</sub> ) (	(Re=ReH o			
TENSILE STR. / YIELD STR. min. 1.08  Total Elongation at Max Force Agt (min.)  RE - BEND d ≤ 16 mandrel diameter: max. 4d TEST d > 16 mandrel diameter: max. 7d  Tensi temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.  TENSILE STR. / YIELD STR. min. 1.08  The specimen bent through an angle of 90°, maintain water at 100 °C for 1 hour, rebend 20° at room temperature.	108 × P MPa						nin.)	H ( R <sub>m</sub> ) (n	STRENGT	TENSILE S	IOMINAL	CROSS-	PROPERTIES
Total Elongation at Max Force Agt (min.)  RE - BEND d ≤ 16 mandrel diameter: max. 4d  TEST d > 16 mandrel diameter: max. 7d  (The specimen bent through an angle of 90°, maintain water at 100°C for 1 hour, rebend 20° at room temporature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temporature.	9 Property and the control of the co								TENSILE S		SECTION		
RE - BEND d ≤ 16 mandrel diameter: max. 4d TEST d > 16 mandrel diameter: max. 7d water at 100 °C for 1 hour, rebend 20° at room tem lote: Prior to mechanical tests, decoiled test samples shall be in the aged condition. AGING METHOD: Heat the test pieces to 100°C, not temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.				5					Agt (min.)		ongation at	Total El	
TEST d > 16 mandrel diameter: max. 7d water at 100 °C for 1 hour, rebend 20° at room tem lote: Prior to mechanical tests, decoiled test samples shall be in the aged condition. AGING METHOD: Heat the test pieces to 100°C, not temperature (+/- 10) for a period of 60 (-0/+15) min. and then cool in still air to room temperature.			nale of 000		non hant ti	The specie	4-1	0 F1 P2 0 V					
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ins temperature (+/- 10) for a period of 60 (-0/+15) min, and then cool in still air to room temperature.	intain of	100°C ma	pipopo to 1	ant the test	THOD: H	AGING ME	ondition	the aned o	hall be in	t samples s	decoiled tes		lote: Prior to mec
	intain at	oo C, mai	pieces to 1	cat the test	ature.	m tempera	air to ro	cool in stil	and then	0/+15) min.	eriod of 60 (-	+/- 10) for a pe	nis temperature (-
% C 0.22 max.			iax.	0.22 m						% C	IUC SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SOLO LE SO		
CHEMICAL % P 0.050 max.										% P			HEMICAL
COMPOSITION % S 0.050 max.										% S			
CAST											set Top and Booking		
(NALYSIS) % Cu 0.80 max.								The Management		% Cu			NALYSIS)
C equivalent (**) 0.50 max.									nt (**)	C equivale			
$(**)Ceq = C + \frac{Mn}{C} + \frac{Cr + Mo + V}{C} + \frac{Ni + Cu}{C}$				AND THE TOTAL TOTA	Cu	Ni + (	V	- Мо н				(**)	
$C = C + \frac{1}{6} + \frac{1}{5} + \frac{1}{15}$							+		+		q = C	Cice	

Hazırlayan(Prepared by

Onay(Approved by):

Onay(Approved by):



DİLER DEMİR ÇELİK END. VE TİC. A.Ş.

KONTROL TALIMATI (CONTROL DIRECTIONS)

TALİMAT NO(DIRECTIONS NO) : KT.08.03.13 - A

KONU(SUBJECT): PRODUCT DEFINITION-(BS 4449:1997 - BS 4449:2005)

SAYFA(PAGE) OF :3/3

BÖLÜM(DEPARTMENT) : ROLLING MILL OUALITY CONTROL

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YAYIN TARİHİ(PUBLICATION DATE) : 01/07/2002

STANDARD: BS 4449 - 2005

REVIZYON TARIHI(REVISION DATE): 16/10/2009



β1575° β2≥45° β1-β2 ≥ 10°

NOMINAL SI	ZE d (mm)		8	10	12	14	16	18	20	25	1 00	
NUCLEUS SIZ	E (D) (mm)	nom.	7.75	9.75	11.75	13.65		17.45	19.55	25	32	40
UNIT MASS		min.	0.372	0.590	0.849	1.156		1.910	2.359	24.45 3.677	30.95 6.027	38.70 9.417
(kg/m)		nom.	0.395	0.617	0.888	1.210		2.000	2.470	3.850	6.310	9.417
		max.	0.418	0.644	0.927	1.265		2.090	2.581	4.023	6.593	10.303
Transverse	As	min.	0.24	0.30	0.36	0.42	0.48	0.54	0.60	0.75	0.96	1.20
Rib	Height	max.	1.20	1.50	1.80	2.10	2.4	2.70	3.00	3.75	4.80	6.00
(mm)	Bs Width	nom.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
Longitudinal Rib	A1 Height	max.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
(mm)	B1 Width	nom.	0.8	1.0	1.2	1.4	1.6	1.8	2.0	2.5	3.2	4.0
Rib Geometr	у $f_{ m R}$	min.		0.040	1				0.056	1 2.0	0.2	4.0
	x dx c a 1/2 + a 3/4	e:   ril	ach row.) 3 = The a	ngle of in re to cent oer of sur 1,14)	eight (the nclination tre spacin face	of the ri	bs to the b	ar axis ß	verage of I≤75°, β ne mid poir	2>45°	R1 - R2 >	100
The annuing of		11(22)(0) • 11(0)(0)	3.20	4.00	4.80	5.60	6.40	7.20	8.00	10.00	40.00	40.00
	max.				14.40	16.80	19.20	21.60	24.00	30.00	12.80 38.40	16.00 48.00
Ribs End Distar	Ribs End Distance e (mm) max				4.71	5.50	6.28	7.07	7.85	9.82	12.57	15.71
		<b>QUALI</b>	TY					G	rade E			
MECHANICA	CALCUL	ATIONS	YIELD ST	RENGTI	Н		Clude Bood C					
	SHALL B	BE MADE	Re=ReH C				500 MPa - 650 MPa					
<b>PROPERTIES</b>	USING N		TENSILE			nin )			445 5			
	SECTION		TENSILE						1.15 x R	<sub>e</sub> Mpa		
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	Total El	ongation at N		Agt (min.)					7.5	5		
	RE - BI	END d ≤ 1:	6 mandre	el diamet	tor may	74	water at 10	0°C for 1	hrough an a	angle of 90	om tomos	vroture \
Note: Prior to me this temperature	echanical tests, (+/- 10) for a pe	decoiled test	samples s	shall be in	the aged o	condition	ACING ME	THOD: U	eat the test	pieces to	100°C, ma	intain at
			% C						0.22 m	ıax.		
CHEMICAL			% P						0.050 r			
COMPOSITIO	N		% S						0.050 r			
(CAST			% N		120.000				0.012 r			
ANALYSIS)			% Cu						0.80 m			
		C	equivale	nt (**)			er on englisher he		0.50 m			
	(**) Ce	q = C +	Mn	Cr +	- Мо -	+ V .	Ni + (	Си				3 - 3 - 11 - 12 - 13
We come to the second		1 0 1	6		5		15					
					1200			94 - 11/10/10/10	<del></del>			

Hazırlayan(Prepared by)

Onay(Approved by):

Onay(Approved by)



Designation: A 510M - 08



# Standard Specification for General Requirements for Wire Rods and Coarse Round Wire, Carbon Steel (Metric)<sup>1</sup>

This standard is issued under the fixed designation A 510M; the number immediately following the designation indicates the year of original adoption or, in the case of revision, the year of last revision. A number in parentheses indicates the year of last reapproval. A superscript epsilon  $(\varepsilon)$  indicates an editorial change since the last revision or reapproval.

This standard has been approved for use by agencies of the Department of Defense.

#### 1. Scope\*

1.1 This specification covers general requirements for carbon steel wire rods and uncoated coarse round wire in coils or straightened and cut lengths.

1.2 In case of conflict, the requirements in the purchase order, on the drawing, in the individual specification, and in this general specification shall prevail in the sequence named.

Note 1—This metric specification is equivalent to Specification A 510, and is compatible in technical content.

1.3 The values stated in SI units are to be regarded as standard. No other units of measurement are included in this standard.

#### 2. Referenced Documents

2.1 ASTM Standards:2

A 370 Test Methods and Definitions for Mechanical Testing of Steel Products

A 700 Practices for Packaging, Marking, and Loading Methods for Steel Products for Shipment

A 751 Test Methods, Practices, and Terminology for Chemical Analysis of Steel Products

E 29 Practice for Using Significant Digits in Test Data to Determine Conformance with Specifications

E 30 Test Methods for Chemical Analysis of Steel, Cast Iron, Open-Hearth Iron, and Wrought Iron<sup>3</sup>

E 112 Test Methods for Determining Average Grain Size

E 527 Practice for Numbering Metals and Alloys in the Unified Numbering System (UNS)

2.2 Society of Automotive Engineers Standard:4

J 1086 Numbering Metals and Alloys

2.3 AIAG Standard:5

AIAG B-5 02.00 Primary Metals Identification Tag Application Standard

#### 3. Terminology

3.1 Definitions of Terms Specific to This Standard:

3.1.1 carbon steel—steel is considered to be carbon steel when no minimum content is specified or required for aluminum, chromium, cobalt, columbium, molybdenum, nickel, titanium, tungsten, vanadium, or zirconium, or any other element added to obtain a desired alloying effect; when the specified minimum for copper does not exceed 0.40 %; or when the maximum content specified for any of the following elements does not exceed these percentages: manganese 1.65, silicon 0.60, or copper 0.60.

3.1.1.1 Discussion— In all carbon steels small quantities of certain unspecified and unrequired residual elements (such as copper, nickel, molybdenum, chromium, etc.) unavoidably retained from raw materials are sometimes found. These elements are considered as incidental and are not normally determined or reported.

Elements (such as sulfur and lead) may be specified to improve machinability of carbon steels.

- 3.1.2 coarse round wire—from 0.90 to 25 mm in diameter, inclusive, wire produced from hot-rolled wire rods or hot-rolled coiled rounds by one or more cold reductions primarily for the purpose of obtaining a desired size with dimensional accuracy, surface finish, and mechanical properties. By varying the amount of cold reduction and other wire mill practices, including thermal treatment, a wide diversity of mechanical properties and finishes are made available. Suggested wire diameters are shown in Table 1.
- 3.1.3 *straightened and cut wire*—wire produced from coils of wire by means of special machinery that straightens the wire and cuts it to a specified length.
- 3.1.3.1 *Discussion*—The straightening operation may alter the mechanical properties of the wire, especially the tensile

<sup>&</sup>lt;sup>1</sup> This specification is under the jurisdiction of ASTM Committee A01 on Steel, Stainless Steel and Related Alloys and is the direct responsibility of Subcommittee A01.03 on Steel Rod and Wire.

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<sup>&</sup>lt;sup>2</sup> For referenced ASTM standards, visit the ASTM website, www.astm.org, or contact ASTM Customer Service at service@astm.org. For *Annual Book of ASTM Standards* volume information, refer to the standard's Document Summary page on the ASTM website.

<sup>&</sup>lt;sup>3</sup> Withdrawn. The last approved version of this historical standard is referenced on www.astm.org.

<sup>4</sup> Available from Society of Automotive Engineers (SAE), 400 Commonwealth

Available from Society of Automotive Engineers (SAE), 400 Commonwealth Dr., Warrendale, PA 15096-0001, http://www.sae.org.

Savailable from Automotive Industry Action Group (AIAG), 26200 Lahser Rd., Suite 200, Southfield, MI 48033, http://www.aiag.org.

IABEL I	ouggested bit	affecters for Steel Wife, fillif	
	0.90	6.0	
	1.00	6.5	
	1.10	7.0	
	1.20	7.5	
	1.30	8.0	
	1.40	8.5	
	1.60	9.0	
	1.80	9.5	
	2.0	10.0	
	2.1	11.0	
	2.2	12.0	
	2.4	13.0	
	2.5	14.0	
	2.6	15.0	
	2.8	16.0	
	3.0	17.0	
	3.2	18.0	
	3.5	19.0	
	3.8	20.0	
	4.0	21.0	
	4.2	22.0	
	4.5	23.0	
	4.8	24.0	
	5.0	25.0	
	5.5		

strength. The straightening operation may also induce changes in the diameter of the wire. The extent of the changes in the properties of the wire after cold straightening depends upon the kind of wire and also on the normal variation in the adjustments of the straightening equipment. It is therefore not possible to forecast the properties of straightened and cut wire. Each kind of wire needs individual consideration. In most cases, the application of straightened and cut wire is not seriously influenced by these changes.

3.1.4 wire rods—rods that are hot rolled from billets to an approximately round cross section and into coils of one continuous length. Rods are not comparable to hot-rolled bars in accuracy of cross section or surface finish and as a semi-finished product are intended primarily for the manufacture of wire.

3.1.4.1 Discussion—Table 2 shows the nominal diameter for hot-rolled wire rods. Sizes are shown in 0.5-mm increments from 5.5 to 19 mm.

#### 4. Ordering Information

4.1 Orders for hot-rolled wire rods under this specification should include the following information:

TABLE 2 Sizes of Wire Rods, mm

Allertia esta collega los comos comos		
5.5	12.5	
6	13	
6.5	13.5	
7	14	
7.5	14.5	
	15.5	
	16	
	6 6.5	6 13 6.5 13.5 7 14 7.5 14.5 8 15 8.5 15.5 9 16 9.5 16.5 10 17 10.5 17.5 11 18 11.5 18.5

- 4.1.1 Quantity (kilograms or megagrams),
- 4.1.2 Name of material (wire rods),
- 4.1.3 Diameter (Table 2),
- 4.1.4 Chemical composition grade number (Tables 3-6),
- 4.1.4.1 If ordered to a chemistry grade, see Section 6.1.1.
- 4.1.4.2 If ordered to tensile strength, with or without chemistry ranges, see 6.1.2.
  - 4.1.5 Packaging,
  - 4.1.6 ASTM designation and date of issue, and
  - 4.1.7 Special requirements, if any\_

Note 2—A typical ordering description is as follows: 50 000 kg Steel Wire Rods, 5.5 mm, Grade G10100 in approximately 600-kg Coils to ASTM A 510M-XX

- 4.2 Orders for coarse round wire under this specification shall include the following information:
  - 4.2.1 Quantity (kilograms or pieces),
  - 4.2.2 Name of material (uncoated carbon steel wire),
  - 4.2.3 Diameter (Table 1),
  - 4.2.4 Length (straightened and cut only),
  - 4.2.5 Chemical composition (Tables 3-6),
  - 4.2.6 Packaging,
  - 4.2.7 ASTM designation and date of issue, and
  - 4.2.8 Special requirements, if any.

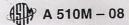
Note 3-A typical ordering description is as follows: 15 000 kg Uncoated Carbon Steel Wire, 3.8 mm diameter, Grade G10080 in 1000-kg Coils on Tubular Carriers, to ASTM A 510M-XX, or 2500 Pieces, Carbon Steel Wire, 9.5 mm diameter, Straightened and Cut, 0.76 m, Grade G10500, in 25-Piece Bundles on Pallets to ASTM A 510M-XX.

#### 5. Manufacture

5.1 The steel may be made by any commercially accepted steel making process. The steel may be either ingot cast or strand cast.

#### 6. Chemical Composition

- 6.1 The chemical composition for steel under this specification shall conform to the requirements set forth in the purchase order.
- 6.1.1 If material is ordered to a chemistry grade, the compositions are specified by ranges or limits for carbon and other elements. The grades commonly specified for carbon steel wire rods and coarse round wire are shown in Tables 3-6.
- 6.1.2 For wire rods intended for direct-drawn wire, it is common practice to specify a range of tensile strength. If chemistry ranges are also specified, due consideration should be taken to ensure that the producer can achieve the required strengths within the allowable carbon range. The limits for Mn, P, and S are normally specified according to Table 3.
- 6.2 Cast or Heat Analysis—An analysis of each heat shall be made by the producer to determine the percentage of the elements specified. The analysis shall be made from a test sample, preferably taken during the pouring of the heat. The chemical composition thus determined shall be reported, if required, to the purchaser or his representative. Reporting of significant figures and rounding shall be in accordance with Test Methods, Practices, and Terminology A 751.
- 6.3 Product Analysis—A product analysis may be made by the purchaser. The analysis is not used for a duplicate analysis



# TABLE 3 Nonresulfurized Carbon Steel Cast or Heat Chemical Ranges and Limits

Note 1—Silicon—When silicon is required the following ranges and limits are commonly used for nonresulfurized carbon steels: 0.10 max %, 0.07 to 0.15 %. 0.10 to 0.20 %, 0.15 to 0.35 %, 0.20 to 0.40 %, or 0.30 to 0.60 %.

Note 2-Copper-When required, copper is specified as an added element.

Note 3—Lead—When lead is required as an added element, a range from 0.15 to 0.35 % is specified. Such a steel is identified by inserting the letter "L" between the second and third numerals of the grade number, for example, 10L18.

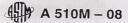
Note 4—Boron Addition to Improve Hardenability—Standard killed carbon steels, which are fine grain, may be produced with a boron addition to improve hardenability and typically contain an intentional addition of .01 % minimum titanium. Such steels are produced to a range of 0.0005 to 0.003 % boron. These steels are identified by inserting the letter "B" between the second and third numerals of the grade number, for example, 10B46. The UNS designation is also modified by changing the last digit to "1" to indicate boron, for example, G 10461.

Note 5-Boron Additions to Control Strain-Ageing Behavior-Intentional additions of boron to low carbon steels for the purpose of controlling strain-ageing behavior during wire drawing is permissible only with the agreement of the purchaser. In such cases, the boron content shall be reported in either a material test report or certification.

Note 6-For steels that do not have intentional boron additions for hardenability or for control of strain aging behavior, the boron content will not normally exceed 0.0008 %.

			Chemical Composition	on Limits, %		
UNS Designation <sup>A</sup>	Grade No.	Carbon	Manganese	Phosphorus, max	Sulfur, max	SAE No
C 10050	1005	0.06 max	0.35 max	0.040	0.050	1005
G 10050 G 10060	1006	0.08 max	0.25 to 0.45	0.040	0.050	1006
	1008	0.10 max	0.30 to 0.50	0.040	0.050	1008
G 10080	1010	0.08 to 0.13	0.30 to 0.60	0.040	0.050	1010
G 10100	1011	0.08 to 0.13	0.60 to 0.90	0.040	0.050	1011
G 10110	1012	0.10 to 0.15	0.30 to 0.60 ·	0.040	0.050	1012
G 10120	1013	0.11 to 0.16	0.50 to 0.80	0.040	0.050	1013
G 10130	1015	0.13 to 0.18	0.30 to 0.60	0.040	0.050	1015
G 10150	1016	0.13 to 0.18	0.60 to 0.90	0.040	0.050	1016
G 10160	1017	0.15 to 0.20	0.30 to 0.60	0.040	0.050	1017
G 10170	1017	0.15 to 0.20	0.60 to 0.90	0.040	0.050	1018
G 10180	1019	0.15 to 0.20	0.70 to 1.00	0.040	0.050	1019
G 10190		0.18 to 0.23	0.30 to 0.60	0.040	0.050	1020
G 10200	1020 1021	0.18 to 0.23	0.60 to 0.90	0.040	0.050	1021
G 10210		0.18 to 0.23	0.70 to 1.00	0.040	0.050	1022
G 10220	1022	0.20 to 0.25	0.30 to 0.60	0.040	0.050	1023
G 10230	1023	0.20 to 0.28	0.30 to 0.60	0.040	0.050	1025
G 10250	1025	0.22 to 0.28	0.60 to 0.90	0.040	0.050	1026
G 10260	1026		0.60 to 0.90	0.040	0.050	1029
G 10290	1029	0.25 to 0.31	0.60 to 0.90	0.040	0.050	1030
G 10300	1030	0.28 to 0.34	0.50 to 0.80	0.040	0.050	
G 10340	1034	0.32 to 0.38	0.60 to 0.90	0.040	0.050	1035
G 10350	1035	0.32 to 0.38	0.70 to 1.00	0.040	0.050	1037
G 10370	1037	0.32 to 0.38	0.60 to 0.90	0.040	0.050	1038
G 10380	1038	0.35 to 0.42	0.70 to 1.00	0.040	0.050	1039
G 10390	1039	0.37 to 0.44		0.040	0.050	1040
G 10400	1040	0.37 to 0.44	0.60 to 0.90 0.60 to 0.90	0.040	0.050	1042
G 10420	1042	0.40 to 0.47	0.70 to 1.00	0.040	0.050	1043
G 10430	1043	0.40 to 0.47		0.040	0.050	1044
G 10440	1044	0.43 to 0.50	0.30 to 0.60	0.040	0.050	1045
G 10450	1045	0.43 to 0.50	0.60 to 0.90	0.040	0.050	1046
G 10460	1046	0.43 to 0.50	0.70 to 1.00	0.040	0.050	1049
G 10490	1049	0.46 to 0.53	0.60 to 0.90	0.040	0.050	1050
G 10500	1050	0.48 to 0.55	0.60 to 0.90	0.040	0.050	1053
G 10530	1053	0.48 to 0.55	0.70 to 1.00	0.040	0.050	105
G 10550	1055	0.50 to 0.60	0.60 to 0.90	0.040	0.050	1059
G 10590	1059	0.55 to 0.65	0.50 to 0.80		0.050	106
G 10600	1060	0.55 to 0.65	0.60 to 0.90	0.040	0.050	1064
G 10640	1064	0.60 to 0.70	0.50 to 0.80	0.040	0.050	106
G 10650	1065	0.60 to 0.70	0.60 to 0.90	0.040	0.050	1069
G 10690	1069	0.65 to 0.75	0.40 to 0.70	0.040	0.050	107
G 10700	1070	0.65 to 0.75	0.60 to 0.90	0.040	0.050	107
G 10740	1074	0.70 to 0.80	0.50 to 0.80	0.040	0.050	107
G 10750	1075	0.70 to 0.80	0.40 to 0.70	0.040		107
G 10780	1078	0.72 to 0.85	0.30 to 0.60	0.040	0.050	107
G 10800	1080	0.75 to 0.88	0.60 to 0.90	0.040	0.050	
G 10840	1084	0.80 to 0.93	0.60 to 0.90	0.040	0.050	108
G 10850	1085	0.80 to 0.93	0.70 to 1.00	0.040	0.050	108
G 10860	1086	0.80 to 0.93	0.30 to 0.50	0.040	0.050	108
	1090	0.85 to 0.98	0.60 to 0.90	0.040	0.050	109
G 10900 G 10950	1095	0.90 to 1.03	0.30 to 0.50	0.040	0.050	109

<sup>&</sup>lt;sup>A</sup> Designation established in accordance with Practice E 527 and SAE J 1086.



# TABLE 4 Nonresulfurized Carbon Steel, High Manganese, Cast or Heat Chemical Ranges and Limits

Note 1—Silicon—When silicon is required the following ranges and limits are commonly used for nonresulfurized carbon steels: 0.10 max %, 0.0 to 0.15 %, 0.10 to 0.20 %, 0.15 to 0.35 %, 0.20 to 0.40 %, or 0.30 to 0.60 %.

Note 2-Copper-When required, copper is specified as an added element.

Note 3—Lead—When lead is required as an added element a range from 0.15 to 0.35 % is specified. Such a steel is identified by inserting the letter "L" between the second and third numerals of the grade number, for example, 15L18.

UNS	Grade No.					
Designation <sup>A</sup>		Carbon	Manganese	Phosphorus, max	Sulfur, max	SAE No.
G 15130	1513	0.10 to 0.16	1.10 to 1.40	0.040	0.050	4510
G 15180	1518	0.15 to 0.21	1.10 to 1.40	0.040		1513
G 15220	1522	0.18 to 0.24	1.10 to 1.40	0.040	0.050	1518
G 15240	1524 <sup>B</sup>	0.19 to 0.25	1.35 to 1.65	0.040	0.050	1522
G 15250	1525	0.23 to 0.29	0.80 to 1.10	0.040	0.050	1524
G 15260	1526	0.22 to 0.29	1.10 to 1.40		0.050	1525
G 15270	1527 <sup>B</sup>	0.22 to 0.29	1.20 to 1.50	0.040	0.050	1526
G 15360	1536 <sup>B</sup>	0.30 to 0.37	1.20 to 1.50	0.040	0.050	1527
G 15410	1541 <sup>B</sup>	0.36 to 0.44	1.35 to 1.65	0.040	0.050	1536
G 15470	1547	0.43 to 0.51	1.35 to 1.65	0.040	0.050	1541
G 15480	1548 <sup>8</sup>	0.44 to 0.52		0.040	0.050	1547
G 15510	1551 <sup>B</sup>	0.45 to 0.56	1.10 to 1.40	0.040	0.050	1548
G 15520	1552 <sup>B</sup>	0.47 to 0.55	0.85 to 1.15	0.040	0.050	1551
G 15610	1561 <sup>B</sup>		1.20 to 1.50	0.040	0.050	1552
G 15660	1566 <sup>B</sup>	0.55 to 0.65	0.75 to 1.05	0.040	0.050	1561
G 15720	1572 <sup>B</sup>	0.60 to 0.71	0.85 to 1.15	0.040	0.050	1566
4 13/20	1372	0.65 to 0.76	1.00 to 1.30	0.040	0.050	1572

A Designation established in accordance with Practice E 527 and SAE J 1086.

<sup>B</sup>These grades were formerly designated as 10XX steels.

## TABLE 5 Resulfurized Carbon Steels, Cast or Heat Chemical Ranges and Limits

Note 1—Silicon—When silicon is required, the following ranges and limits are commonly used: Up to 1110, incl, 0.10 max %, 1116 and over, 0.10 max %, 0.10 to 0.20 %, or 0.15 to 0.35 %.

Note 2—Because of the degree to which sulfur segregates, products analysis for sulfur in resulfurized carbon steel is not technologically appropriate unless misapplication is clearly indicated.

UNS			Chemical Composit	ion Limits, %		
Designation <sup>A</sup>	Grade No.	Carbon	Manganese	Phosphorus, max	Sulfur	SAE No.
G 11080	1108	0.08 to 0.13	0.50 to 0.80	0.040	0.00 to 0.10	4400
G 11090	1109	0.08 to 0.13	0.60 to 0.90	0.040	0.08 to 0.13	1108
G 11100	1110	0.08 to 0.13	0.30 to 0.60	0.040	0.08 to 0.13	1109
G 11160	1116	0.14 to 0.20	1.10 to 1.40	0.040	0.08 to 0.13	1110
G 11170	1117	0.14 to 0.20	1.00 to 1.30	0.040	0.16 to 0.23	1116
G 11180	1118	0.14 to 0.20	1.30 to 1.60	0.040	0.08 to 0.13	1117
G 11190	1119	0.14 to 0.20	1.00 to 1.30	0.040	0.08 to 0.13	1118
G 11320	1132	0.27 to 0.34	1.35 to 1.65		0.24 to 0.33	1119
G 11370	1137	0.32 to 0.39	1.35 to 1.65	0.040	0.08 to 0.13	1132
G 11390	1139	0.35 to 0.43	1.35 to 1.65	0.040	0.08 to 0.13	1137
G 11400	1140	0.37 to 0.44	0.70 to 1.10	0.040	0.13 to 0.20	1139
G 11410	1141	0.37 to 0.45	1.35 to 1.65	0.040	0.08 to 0.13	1140
G 11440	1144	0.40 to 0.48	1.35 to 1.65	0.040	0.08 to 0.13	1141
G 11450	1145	0.42 to 0.49	0.70 to 1.00	0.040	0.24 to 0.33	1144
G 11460	1146	0.42 to 0.49		0.040	0.04 to 0.07	1145
G 11510	1151	0.48 to 0.55	0.70 to 1.00	0.040	0.08 to 0.13	1146
			0.70 to 1.00	0.040	0.08 to 0.13	1151

<sup>&</sup>lt;sup>A</sup> Designation established in accordance with Practice E 527 and SAE J 1086.

to confirm a previous result. The purpose of the product analysis is to verify that the chemical composition is within specified limits for each element, including applicable permissible variations in product analysis. The results of analyses taken from different pieces of a heat may differ within permissible limits from each other and from the heat analysis. Table 7 shows the permissible variations for product analysis of carbon steel. The results of the product analysis, except lead, shall not vary both above and below the permissible limits.

6.3.1 Rimmed or capped steels are characterized by a lack of uniformity in their chemical composition, especially for the

elements carbon, phosphorus, and sulfur, and for this reason product analysis is not technologically appropriate for these elements unless misapplication is clearly indicated.

6.3.2 Because of the degree to which phosphorus and sulfur segregate, product analysis for these elements is not technologically appropriate for rephosphorized or resulfurized steels, or both, unless misapplication is clearly indicated.

6.3.3 The location at which chips for product analysis are obtained from the sample is important because of segregation. For rods and wire, chips must be taken by milling or machining the full cross section of the sample.

#### TABLE 6 Rephosphorized and Resulfurized Carbon Steel Cast or Heat Chemical Ranges and Limits

Note 1—It is not common practice to produce the 12XX series of steel to specified limits for silicon. Silicon impairs machinability.

Note 2—Because of the degree to which phosphorus and sulfur segregate, product analysis for phosphorus and sulfur in the 12XX series steel is n technologically appropriate unless misapplication is clearly indicated.

				Chemical Composition L	imits, %		
UNS Designation <sup>A</sup>	Grade No.	Carbon, max	Manganese	Phosphorus	Sulfur	Lead	SAE No.
G 12110	1211	0.13	0.60 to 0.90	0.07 to 0.12	0.10 to 0.15		1211
G 12120	1212	0.13	0.70 to 1.00	0.07 to 0.12	0.16 to 0.23		1212
	1213	0.13	0.70 to 1.00	0.07 to 0.12	0.24 to 0.33		1213
G 12130	1215	0.09	0.75 to 1.05	0.04 to 0.09	0.26 to 0.35		1215
G 12150	12L13	0.09	0.70 to 1.00	0.07 to 0.12	0.24 to 0.33	0.15 to 0.35	12L13
	12L13	0.15	0.85 to 1.15	0.04 to 0.09	0.26 to 0.35	0.15 to 0.35	12L14
	12L14 12L15	0.09	0.75 to 1.05	0.04 to 0.09	0.26 to 0.35	0.15 to 0.35	12L15

<sup>&</sup>lt;sup>A</sup> Designation established in accordance with Practice E 527 and SAE J 1086.

TABLE 7 Permissible Variations for Product Analysis of Carbon Steel

Element	Limit, or Max of Specified Range, %	Over Max Limit, %	Under Min Limit, %	
Carbon	0.25 and under	0.02	0.02	
04.20.7	over 0.25 to 0.55, incl	0.03	0.03	
	over 0.55	0.04	0.04	
Manganese	0.90 and under	0.03	0.03	
indirigation of	over 0.90 to 1.65, incl	0.06	0.06	
Phosphorus	to 0.040, incl	0.008		
Sulfur	to 0.060, incl	0.008		
Silicon	0.35 and under	0.02	0.02	
00011	over 0.35 to 0.60, incl	0.05	0.05	
Copper <sup>A</sup>	under minimum only		0.02	
Lead <sup>B</sup>	0.15 to 0.35, incl	0.03	0.03	

<sup>&</sup>lt;sup>4</sup> Product analysis permissible variations for copper apply only when the amount of copper is specified or required. Copper bearing steels typically specify 0.20 % min copper.

- 6.3.3.1 Steel subjected to certain heat treating operations by the purchaser may not give chemical analysis results that properly represent its original composition. Therefore, purchasers should analyze chips taken from the steel in the condition in which it is received from the producer.
- 6.3.3.2 When samples are returned to the producer for product analysis, the samples should consist of pieces of the full cross section.
  - 6.3.4 For referee purposes, Test Methods E 30 shall be used.

#### 7. Metallurgical Structure

- 7.1 Grain size, when specified, shall be determined in accordance with the requirements of Test Methods E 112.
- 7.2 Wire rods of the steel grades listed in Table 3, when supplied in the "as-rolled" condition, shall not contain injurious microconstituents such as untempered martensite.

#### 8. Mechanical Properties

- 8.1 The properties enumerated in individual specifications shall be determined in accordance with Test Methods and Definitions A 370.
- 8.2 Because of the great variety in the kinds of wire and the extensive diversity of end uses, a number of formal mechanical test procedures have been developed. These tests are used as

control tests by producers during the intermediate stages wire processing, as well as for final testing of the finish product, and apply particularly to specification wire and wir for specific applications. A number of these tests are furth described in Supplement IV, Round Wire Products, of Temperature (Methods and Definitions A 370.

8.3 Since the general utility of rods and wire require continuity of length, in the case of rods, tests are commor made on samples taken from the ends of coils after removience enough rings to clear any non-uniformity in the controll cooling process, if applicable. In the case of wire, tests a commonly made on samples taken from the ends of coil thereby not impairing the usefulness of the whole coil.

#### 9. Dimensions, Mass, and Permissible Variations

- 9.1 The diameter and out-of-roundness of the wire rod sh not vary from that specified by more than that prescribed
- 9.2 The diameter and out-of-roundness of the coarse rou wire and straightened and cut wire shall not vary from the specified by more than that prescribed in Table 9.
- 9.3 The length of straightened and cut wire shall not verifrom that specified by more than that prescribed in Table 1
- 9.4 The burrs formed in cutting straightened and cut w shall not exceed the diameter specified by more than t prescribed in Table 11.

#### 10. Workmanship, Finish, and Appearance

- 10.1 The wire rod shall be free of detrimental surfaintenance surfaintenance and sharp kinks.
- 10.1.1 Two or more rod coils may be welded together produce a larger coil. The weld zone may not be as sound as original material. The mechanical properties existing in

#### TABLE 8 Permissible Variation in Diameter for Wire Rod in Co

Note 1—For purposes of determining conformance with this specation, all specified limits in this table are absolute limits as defined Practice E 29.

Diameter of Rod, mm	Permissible Variation, Plus and Minus, mm	Permissible Out-of-Round, mm
5.5 to 19	0.40	0.60

<sup>&</sup>lt;sup>B</sup> Product analysis permissible variations for lead apply only when the amount of lead is specified or required. A range from 0.15 to 0.35 % lead is normally specified for leaded steels.

#### TABLE 9 Permissible Variation in Diameter for Uncoated Coarse Round Wire

Note 1—For purposes of determining conformance with this specification, all specified limits in this table are absolute limits as defined in Practice  $\to$  29.

	In Coils	
Diameter of Wire, mm	Permissible Variation, Plus and Minus, mm	Permissible Out-of-Round mm
0.90 to under 1.90	0.03	0.03
1.90 to under 12.5	0.05	0.05
12.5 and over	0.08	0.08
	Straightened and Cut	
0.90 to under 1.90	0.03	0.03
1.90 to under 3.80	0.05	0.05
3.80 to under 12.5	0.08	0.08
12.5 and over	0.10	0.10

# TABLE 10 Permissible Variation in Length for Straightened and Cut Wire

Note 1—For purposes of determining conformance with this specification, all specified limits in this table are absolute limits as defined in Practice  $\to$  29.

Cut Length, m	Permissible Variations, Plus and Minus, mm
Under 1.0	1.6
1.0 to 4.0	2.4
Over 4.0	3.0

# TABLE 11 Permissible Variation for Burrs for Straightened and Cut Wire

Note 1—For purposes of determining conformance with this specification, all specified limits in this table are absolute limits as defined in Practice  $\to$  29.

Diameter of Wire, mm	Permissible Variations, over Measured Diam- eter, mm
Up to 3.0, incl	0.10
Over 3.0 to 6.5, incl	0.15
Over 6.5 to 12.5, incl	0.20
Over 12.5	0.25

weld material may differ from those in the unaffected base metal. The weld may exceed the standard dimensional permissible variations on the minus side and must be within the permissible variations on the plus side.

10.2 The wire as received shall be smooth and substantially free from rust, shall not be kinked or improperly cast. No detrimental die marks or scratches may be present. Each coil shall be one continuous length of wire. Welds made during cold drawing are permitted.

10.3 The straightened and cut wire shall be substantially straight and not be kinked or show excessive spiral marking.

#### 11. Number of Tests and Retests

11.1 The difficulties in obtaining truly representative samples of wire rod and coarse round wire without destroying

the usefulness of the coil of wire account for the generally accepted practice of allowing retests for mechanical tests and surface examination. An additional test piece is cut from each end of the coil from which the original sample was taken. A portion of the coil may be discarded prior to cutting the sample for retest. If any of the retests fail to comply with the requirements, the coil of wire may be rejected. Before final rejection, however, it is frequently advisable to base final decision on an actual trial of the material to determine whether or not it will do the job for which it is intended.

#### 12. Inspection

12.1 The manufacturer shall afford the purchaser's inspector all reasonable facilities necessary to satisfy him that the material being produced and furnished is in accordance with this specification. Mill inspection by the purchaser shall not interfere unnecessarily with the manufacturer's operations. All tests and inspections shall be made at the place of manufacture, unless otherwise agreed upon.

#### 13. Rejection and Rehearing

13.1 Any rejection based on tests made in accordance with this specification shall be reported to the producer within a reasonable length of time. The material must be adequately protected and correctly identified in order that the producer may make a proper investigation.

#### 14. Certification

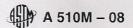
- 14.1 Upon request of the purchaser in the contract or order, a manufacturer's certification that the material was manufactured and tested in accordance with this specification together with a report of the test results shall be furnished at the time of shipment.
- 14.2 The certification shall include the specification number, year date of issue, and revision letter, if any.

#### 15. Packaging and Package Marking

- 15.1 A tag shall be securely attached to each coil or bundle and shall be marked with the size, ASTM specification number, heat or cast number, grade number, and name or mark of the manufacturer.
- 15.2 When specified in the purchase order, packaging, marking, and loading for shipments shall be in accordance with those procedures recommended by Practices A 700.
- 15.3 Bar Coding—In addition to the previously-stated identification requirements, bar coding is acceptable as a supplementary identification method. Bar coding should be consistent with AIAG B-5 02.00, Primary Metals Identification Tag Application. The bar code may be applied to a substantially affixed tag.

#### 16. Keywords

16.1 carbon; coarse round wire; general; metric; straightened and cut; weld; wire rods



#### SUMMARY OF CHANGES

Committee A01 has identified the location of selected changes to this standard since the last issue (A 510 - 07) that may impact the use of this standard. (Approved Nov. 15, 2008.)

(1) Revised Sections 4 and 6 to recognize the practice of ordering wire rods to tensile strength.

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# e B-4.2: Product Specification (PDT-SPEC)

MY product sales code	MY weight	MY net volume sold (MT)	MY net sales value	Product description	HS code	Product comparison	Product differences
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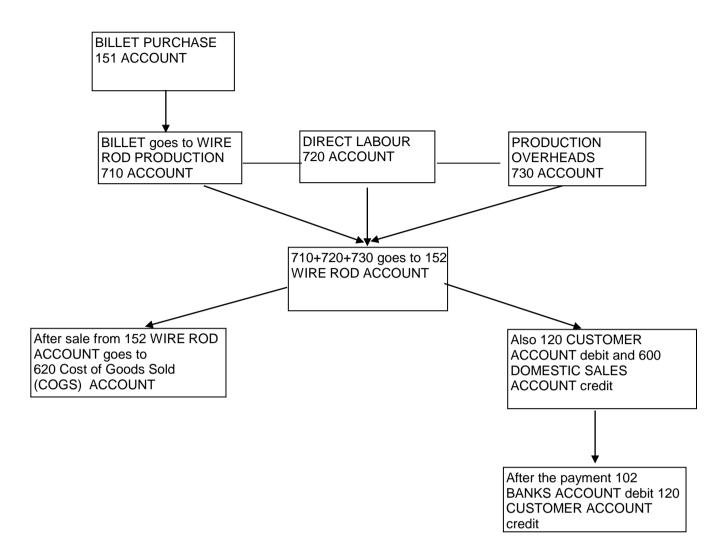
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CONFIDENTAL INFORM	MATION		

# DİLER DIŞTİCARET A.Ş. CONFIDENTIAL INFORMATION

#### **EXHIBIT C-1.3:** ACCOUNTING FLOWCHART



# EXHIBIT CHART OF ACCOUNT

Account #	ACCOUNT NAME
100	CASH CHEQUES RECEIVED
102	BANKS ACCOUNTS CHEQUES GIVEN AND PAYMENT OR
104	CHEQUES GIVEN FOR COLLECTION SHARE CERTIFICATES
120	CUSTOMERS DEPOSITS AND GUARANTEES GIVE
128	DOUBTFUL RECEIVABLES PROVISION FOR DOUBTFUL RECEI
132	DUE FROM AFFILIATES
150	OTHER RECEIVABLES INVENTORIES
152	SEMI-FINISHED GOODS IN PRODU FINISHED GOODS
157	MERCHANDISE OTHER INVENTORIES
	ADVANCES GIVEN FOR PURCHASES PREPAID EXPENSES FOR FUTURE
	INCOME ACCRUALS DEDUCTIBLE VALUE ADDED TAX
	OTHER VALUE ADDED TAX PREPAID TAXES AND FUNDS
<b></b>	WORK ADVANCES ADVANCES TO PERSONNEL
	DEPOSITS AND GUARANTEES GIVE LONG TERM SECURITIES
	AFFILIATES CAPITAL COMMITMENTS FOR AFFI
245	SUBSIDIARIES LAND
251	LAND IMPROVEMENTS
253	BUILDINGS PLANT, MACHINERY AND EQUIPME MOTOR VEHICLES
255	MOTOR VEHICLES FURNITURE AND FIXTURES
258	ACCUMULATED DEPRECIATION  CONSTRUCTION IN PROGRESS
264	RIGHTS SPECIAL COST
268	COMPUTER PROGRAMS ACCUMULATED DEPRECIATION
300	PREPAID EXPENSES FOR FUTURE BANK LOANS
	CUR.PORTION,INSTALLMENTS,INT SUPPLIERS
	OTHER TRADE PAYABLES DUE TO SHAREHOLDERS
<b></b>	DUE TO SUBSIDIARIES DUE TO PERSONNEL
	OTHER LIABILITIES TAXES AND FUNDS PAYABLE
	SOCIAL SECURITY WITHOLDINGS OVERDUE, DEFERRED TAX AND OTH
	OTHER LIABILITIES PROVISION FOR COST EXPENSES
	EXPENSE ACCRUALS CALCULATED VAT
	OTHER VAT CURRENT ACCOUNT OF HEADQUART
	BANK LOANS OTHER TRADE PAYABLES
	PROVISION FOR SEVERANCE INDE CAPITAL
	POSITIVE DIFFERENCE OF CAPIT REVALUATION FUND OF TANGIBLE
	REVALUATION FUND OF AFFILIAT OTHER CAPITAL RESERVES
	LEGAL RESERVES EXTRAORDINARY RESERVES
590	PREVIOUS YEARS' LOSSES NET INCOME OF THE PERIOD
600	NET LOSS OF THE PERIOD  DOMESTIC SALES
610	EXPORT SALES SALES RETURNS
612	SALES DISCOUNTS OTHER DEDUCTIONS
621	COST OF GOODS SOLD COST OF MERCHANDISE SOLD
623	COST OF SERVICES SOLD COST OF OTHER SALES
632	MARKETING, SELLING AND DIST GENERAL ADMINISTRATION EXPEN
642	DIVIDEND INCOME FROM AFFILIA INTEREST INCOMES
645	PROVISIONS NO LONGER REQUIRE PROFIT ON SALE OF MARKETABLE PROFIT FROM FOREIGN CURRENCY
649	PROFIT FROM FOREIGN CURRENCY OTHER INCOMES AND PROFITS
655	PROVISIONS LOSS ON SALE OF MARKETABLE S
659	CHART TERM PORDOWING EXPENSE
679	SHORT TERM BORROWING EXPENSE OTHER EXTRAORDINARY REVENUES
681	IDLE CAPACITY EXPENSES AND L PREVIOUS PERIOD EXPENSES AND
690	OTHER EXTRAORDINARY EXPENSES PROFIT OR LOSS FOR THE PERIO
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781	FINANCE EXPENSES  APPLIED FINANCE EXPENSES
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907	EXPENSES NOT ACCEPTED EXPENSES NOT ACCEPTED RECEIV
909	INCOMES NOT SUBJECT TO TAX INCOMES NOT SUBJECT TO TAX R
911	OTHER PAYABLE INTENCIBLE ACC OTHER RECEIVABLE INTENCIBLE
999	BALANCE-SHEET ACCOUNT

EXHIBIT C-1.5: MAJOR RAW MATERIALS USED IN THE PRODUCTION OF WIRE ROD

Type*	Value	Volume

CONFIDENTIAL

## EXHIBIT C-1.6: RAW MATERIALS USED IN THE PRODUCTION OF WIRE ROD

RAW MATERIALS

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