

Part B - import volumes

	Quantity of railway wheels imported	
2014		0
2015		0
2016		0
2017		2712

Rio Tinto Comment:

2712 railway wheels were purchased by Rio Tinto from Masteel between May and December 2017. Please note that these quantities and dates will not match importation documentation, as the agreement with Masteel is on a DDP (to Centurion, our logistics carrier in Perth) basis, with Masteel holding 2 months stock in Perth for Rio Tinto at all times).

Source - SAP data, report code R7125 dated 2nd May 2018.

Part B - Cost to Import and Sell
Railway wheels

Rio Tinto Comment:
 Please see attached note relating to this information. It is noted here that for this purpose, Rio Tinto is **NOT** the importer.

IMPORTER DETAILS:

Importer

Company Name:
 Address:

	SHIPMENT 1	SHIPMENT 2	SHIPMENT 3	SHIPMENT 4	SHIPMENT 5	SHIPMENT 6	SHIPMENT 7	SHIPMENT 8	SHIPMENT 9
Invoice details									
Customs entry number									
Country of origin									
Supplier name									
Order number									
Order confirmation date									
Invoice number									
Invoice date									
Credit terms									
Terms of sale (eg C&F, FOB)									
No. of containers									
Product type									
Product code									
Quantity									
Packaging type									
Invoice price									
Invoice currency									
Rate of exchange									
Invoice price (\$AU)									
Invoice price (\$AU/unit)									

Shipment costs

 Bill of lading number
 Overseas freight (specify currency)
 Overseas freight (\$AU)
 Insurance (specify currency)
 Insurance (\$AU)
 FOB Price (in \$AU)
 FOB Price (\$AU/unit)

Australian Importation Costs (excl GST)

 Customs entry fee
 Customs brokers fees
 Quarantine charges
 Fumigation
 Wharf storage
 Port service charges
 Delivery
 Tailgate
 Bank charges
 Any other costs (please list each item)
 Total importation costs
 Unit importation costs (\$AU/unit)

Selling, general and admin costs

 Estimate of SG&A costs as % of sales revenue
 Other (please list each item)

TOTAL COST TO IMPORT AND SELL

Selling price (if available on per shipment basis)

 Customer 1 (name)
 Customer 1 (date of sale)
 Customer 1 (invoice value)
 Customer 1 (quantity)
 Customer 2 (name)
 Customer 2 (date of sale)
 Customer 2 (invoice value)
 Customer 2 (quantity)

 Total revenue for shipment
 Unit revenue for shipment

Profit

 Total profit for shipment (\$A)
 Unit profit for shipment (\$A/unit)

Part B – Forward Orders

Rio Tinto Comment:

Please note that as of the 3rd May 2018, Rio Tinto had issued to Masteel Purchase Orders for 3,000 railway wheels (Jan - May 2018). Orders for 864 railway wheels have been issued to Comsteel in the same period.
 Rio Tinto does not issue forward orders. Purchase Orders are released to Masteel on an as required basis, with a 7 day lead time. What we do provide is a 3 month forecast, of which we commit to being relatively accurate. Masteel can then ensure enough wheels are in Perth for this demand. This is the information that is below *note: no orders have been issued and thus no record will be in Rio Tintos accounting system).

Supplier	Shipping terms	Expected arrival date	Quantity	Product type (finish)	Unit price
Maanshan Iron & Steel : 11037446	[REDACTED]	Required at Site for use in May	Estimated to be required for consumption in May = 620	WHEEL;RAILWAY WAGON;MASTEEL;970MM DIA	[REDACTED]
Maanshan Iron & Steel : 11037446	[REDACTED]	Required at Site for use in June	Estimated to be required for consumption in June= 620	WHEEL;RAILWAY WAGON;MASTEEL;970MM DIA	[REDACTED]
Maanshan Iron & Steel : 11037446	[REDACTED]	Required at Site for use in July	Estimated to be required for consumption in July = 620	WHEEL;RAILWAY WAGON;MASTEEL;970MM DIA	[REDACTED]
Maanshan Iron & Steel : 11037446	[REDACTED]	Required at Site for use in August	Estimated to be required for consumption in July = 620	WHEEL;RAILWAY WAGON;MASTEEL;970MM DIA	[REDACTED]

[Describes confidential payment term between Rio Tinto and Masteel]

[Describes confidential unit price of Goods purchased by Rio Tinto]

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Part C – Sales (1 January to 31 December 2017)

Rio Tinto Comment
Not Required.

Customer name	Customer level of trade	Location – state	Location – city	Invoice number	Invoice date	Delivery terms	Credit terms (days)	Product/ type/ description	Product code	Quantity	Packing	Total invoiced price	Unit invoiced price	Off invoice discount/rebate amount	Net unit sales price	Your supplier of the goods	Purchase order number to supplier	Country of origin
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