



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 601

Case type: Continuation

Product: Steel Reinforcing Bar

From: Greece, the Republic of Indonesia, Spain (by Nervacero S.A),
Taiwan (by Power Steel Co. Ltd) and the Kingdom of Thailand

Review period: 1 January 2021 to 1 December 2021

Response due by: 4 May 2022

Email enquiries to: investigations2@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a review of current anti-dumping measures with respect to steel reinforcing bar exported to Australia from the Greece, the Republic of Indonesia, Spain (Nervacero S.A), Taiwan (Power Steel Co. Ltd) and the Kingdom of Thailand (collectively the subject countries).

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether steel reinforcing bar is dumped.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the Commission of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

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 within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the Commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "OFFICIAL: Sensitive" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

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.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The Commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification 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 relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification¹. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification, please contact the Commission as soon as possible for a potential verification date to be scheduled.

¹ The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The Commission may elect to undertake an alternative verification methodology than an onsite verification to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The Commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

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 Company information	<input type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Exporter's declaration	<input type="checkbox"/>
Non-confidential version of this response	<input type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-10 Capacity Utilisation	<input type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

Hot-rolled deformed steel reinforcing bar whether or not in coil form, commonly identified as rebar or debar, in various diameters up to and including 50 millimetres, containing indentations, ribs, grooves or other deformations produced during the rolling process. The goods include all steel reinforcing bar meeting the above description of the goods regardless of the particular grade or alloy content or coating.

The goods subject to the anti-dumping measures do not include:

- plain round bar,
- stainless steel; and
- reinforcing mesh.

The goods are generally, but not exclusively, classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:²

Tariff Subheading	Statistical Code	Description
7213		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL
7213.10.00	42	Containing indentations, ribs, grooves or other deformations produced during the rolling process
7214		OTHER BARS AND RODS OF IRON OR NON- ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING
7214.20.00	47	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
7227		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL
7227.90		Other
7227.90.10	69	Goods, as follows: <ul style="list-style-type: none"> a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72
7227.90.90	01	Containing indentations, ribs, grooves or other deformations produced during the rolling process
	02	Of circular cross-section measuring less than 14 mm in diameter
	04	Other
7228		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL
7228.30		Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded

² These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

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Tariff Subheading	Statistical Code	Description
7228.30.10	70	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72
7228.30.90	40	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
7228.60	Other bars and rods	
7228.60.10	72	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below.

Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

Item	Category	Sub-category	Identifier	Sales Data	Cost Data
1	Prime	Prime	P	Mandatory	N/A
		Non-Prime	N		
2	Minimum yield strength specified by product standard (Mega Pascals or "MPa")	Less than or equal to 300	A	Mandatory	Mandatory
		Greater than 300 but less than or equal to 480	B		
		Greater than 480 but less than 550	C		
		Equal to or greater than 550	D		
3	Finished form	Rebar in length/straight	S	Mandatory	Mandatory
		Rebar in coil	C		
4	Nominal diameter (millimetres or "mm")	Less than 12	A	Mandatory	Optional
		Greater than or equal to 12 and less than or equal to 16	B		
		Greater than 16 and less than or equal to 32	C		

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Item	Category	Sub-category	Identifier	Sales Data	Cost Data
		Greater than 32 and less than or equal to 50	D		
5	Length (metres or "m")	Less than or equal to 6	1	Mandatory	Optional
		Greater than 6 and less than or equal to 12	2		
		Greater than 12	3		
		Coil product	C		
6	Deformation pattern along Length	Threaded	T	Mandatory	Optional
		Non-Threaded	N		

In constructing a MCC, use a "-" between each category. For example: P-B-S-B-3-N

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
Name: Ratana Totrakankul
Position in the company: Assistant Vice President of International Trade
Telephone: +662-652-3333 #602
E-mail address of contact person: Ratana@millconsteel.com
2. If you have appointed a representative, provide the their contact details:
Name: J.Bracic & Associates Pty Ltd
Address: PO Box 3026 Manuka, ACT 2603
Telephone: +61 499 056 729
E-mail address: john@jbracic.com.au

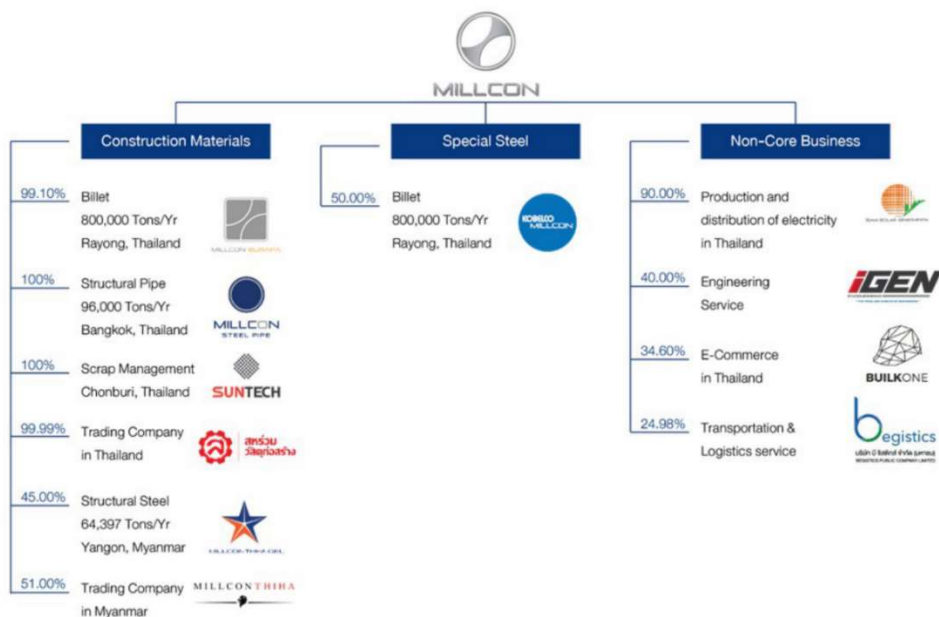
In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where the company's financial records are held.
Address: 52 Thaniya Plaza Building, 29th Floor, Silom Road, Suriyawongse, Bangrak, Bangkok 10500
4. Please provide the location of the where the company's production records are held.
Address: 52 Thaniya Plaza Building, 29th Floor, Silom Road, Suriyawongse, Bangrak, Bangkok 10500

A-2 Company information

1. What is the legal name of your business?
Millcon Steel Public Company Limited
2. Does your company trade under a different name and/or brand? If yes, provide details.
Not applicable.
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
Not applicable.
4. Provide a list of your current board of directors and any changes in the last two years.
The Company has 11 directors namely:

1. Ms. Suttirat Leeswadtrakul	2. Gen.Winai Pattiyakul
3. Pol. Gen. Soontorn Saikwan	4. Mr. Apichat Jeerapun
5. Mr. Pratana Bongkojmas	6. Mr. Vipoota Trakulhun
7. Mr. Sukchai Thanaboonchai	8. Mr. Sophon Phonprasit
9. Ms. Jureerat Lapanavanich	10. Mr. Theerayuth Lertsirarungsun
11. Mr. Pravit Horrungruang	
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
(a) A diagram showing the complete ownership structure; and



(b) A list of all related companies and its functions

Millcon Steel PLC is affiliated with the following companies:

- Millcon Burapa Company Limited : production and distribution of Billet
- Millcon (HK) Limited : acquisition TSSI's assets
- Millcon Thiha Limited : distribution of steel and construction materials
- Millcon Mauritius Company Limited : building factory for production and distribution of structural steel
- Saharum Construction Material Company Limited : distribution of steel and construction materials
- Millcon Steel Pipe Company Limited : production and distribution of structural steel
- Suntech Metals Company Limited : metal scrap management for distribution
- IGEN Engineering Company Limited : production of electrical equipment and providing electric power system service
- Kobelco Millcon Steel Company Limited : production and distribution of special steel and wire rod steel
- Longkong Studio Company Limited : development of management software system
- Complete Transport Company Limited : logistics

Further details can be found at **Exhibit A-2 Millcon's financial statement**.

6. Is your company or parent company publically listed?

If yes, please provide:

(a) The stock exchange where it is listed; and
Stock Exchange of Thailand (SET)

(b) Any principle shareholders³

³ Principal shareholders are those who are 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.

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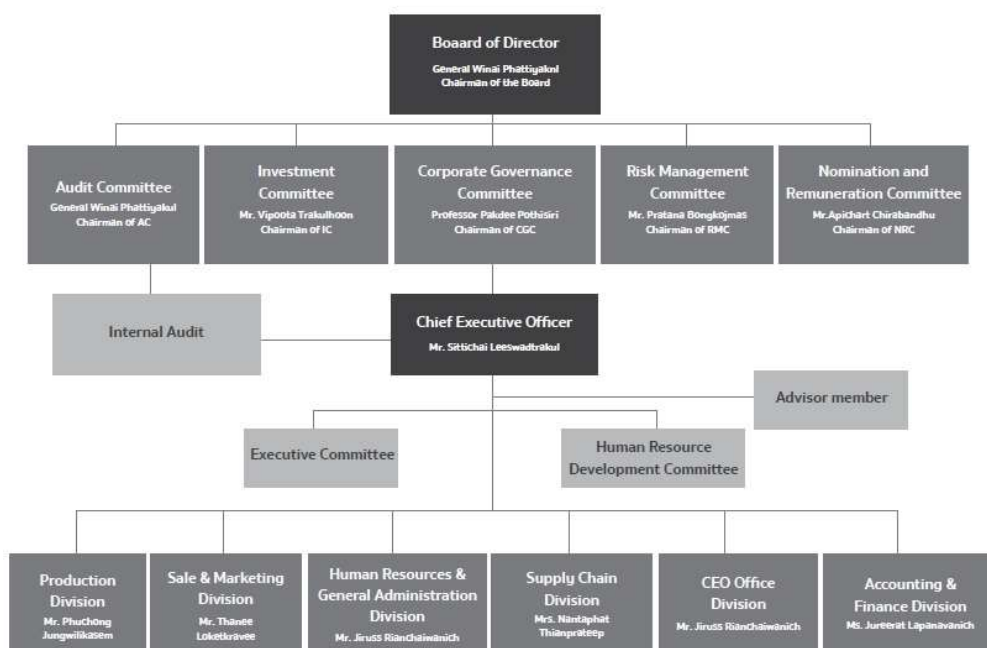
Major Shareholder

Meeting Date		26 March 2019		Par Value		0.40 baht	
#	Shareholder Name	% Share	Nationality	No. of Share (Shares)	Share Amount (Baht)		
1	Mr. Sittichai Leeswadtrakul	36.2400%	THAI	1,570,154,631	628,061,852.40		
2	GENERAL ENGINEERING PUBLIC COMPANY LIMITED	17.9700%	THAI	778,559,998	311,423,999.20		
3	BANGKOK BANK PUBLIC COMPANY LIMITED	8.4300%	THAI	365,442,937	146,177,174.80		

If no, please provide:

(a) A list of all principal shareholders and the shareholding percentages.

7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.
Millcon Steel PLC is a manufacturer and a distributor of steel bar, deformed steel, and structural steel to Australia and other countries included domestic market.
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:
 (a) produce or manufacture;
 (b) sell in the domestic market;
 (c) export to Australia; and
 (d) export to countries other than Australia.
Millcon Steel PLC perform all the functions mentioned above.
9. Provide your company's internal organisation chart.



10. Describe the functions performed by each group within the organisation.
Boards of Directors – setting the business targets, framework, policies, plans, and budget, monitoring and supervising the operation of the management and operation, and ensuring efficient internal control and audit system.
- Audit Committee – reviewing and ensuring accuracy and adequacy of the financial reports and legal compliance of the business operations.**
- Nomination and Remuneration Committee – providing recommendation in selecting prospective committee members and executives.**

Corporate Governance Committee – advising the practice guideline and corporate governance policy.

Executive Committee – endorsing the allocation of annual budget and advising the management matters.

Executive Manager – controlling the business operation to meet the objectives, policy, regulation, and resolution outlined by the Board of Directors Meeting and/or the shareholders meeting.

Risk Management Committee – determining risk management policy and ensuring efficient risk management system and possible-risk assessment.

Investment Committee – supervising investment activities and assessing investment risks

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Please refer to the attached **Exhibit A-2.11 - Millcon-Catalog**

A-3 General accounting information

1. What is your financial accounting period?
Calendar year.
2. Are your financial accounts audited? If yes, who is the auditor?
Millcon Steel PLC is required to have the accounts audited.
The auditor is XXXXXXXXXXXXXXXX
3. What currency are your accounts kept in?
Thai Baht
4. What is the name of your financial accounting system?
Lawson
5. What is the name of your sales system?
Lawson
6. What is the name of your production system?
Lawson
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
Millcon uses the ERP system called Lawson for the whole system of company.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
Please refer to the attached **Exhibit A-2 - Financial statement 2020** and **Exhibit A-2 - Financial statement 2021**.
2. If the financial statements in A-4.1 are unaudited, provide for each company:
(a) the tax returns relating to the same period; and

- (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Not applicable

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
 - (a) the most recent financial year; and
 - (b) the period.Not applicable
4. If the period is different to your financial period, please provide:
 - (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.Not applicable
5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
Please refer to the attached **Exhibit A-3 - Trial balance**.
6. Please provide your company's chart of accounts (in Excel).
Please refer to the attached **Exhibit A-4 - Chart of accounts**

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

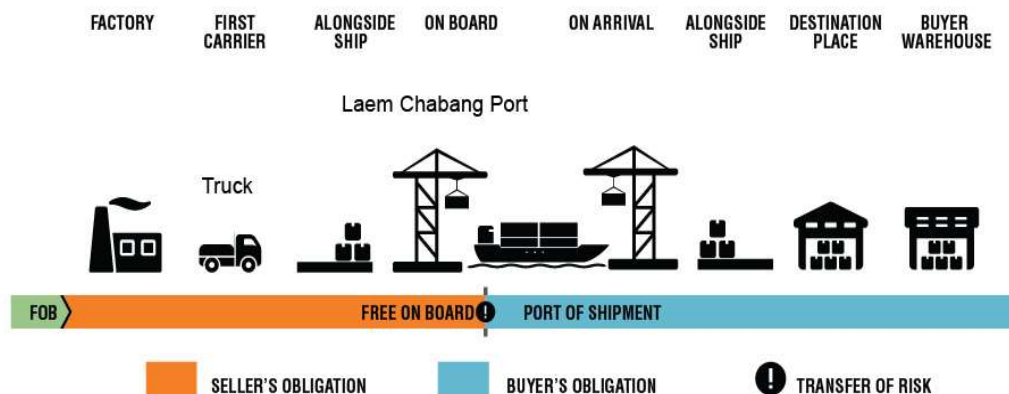
- (a) Marketing and advertising activities
- (b) Price determination and/or negotiation process
- (c) Order placement process
- (d) Order fulfilment process and lead time
- (e) Delivery terms and process
- (f) Invoicing process
- (g) Payment terms and process

The price negotiation is via e-mail. Once the customers agree with the price, they e-mail a scanned purchase order to Millcon Steel PLC. Millcon then e-mails back with the proforma invoice and waits for the co-signed scanned copy from the customers before commencing the shipping process. The original shipping documents are sent to the customers by courier, and payment is received by telegraphic transfer or letter of credit.

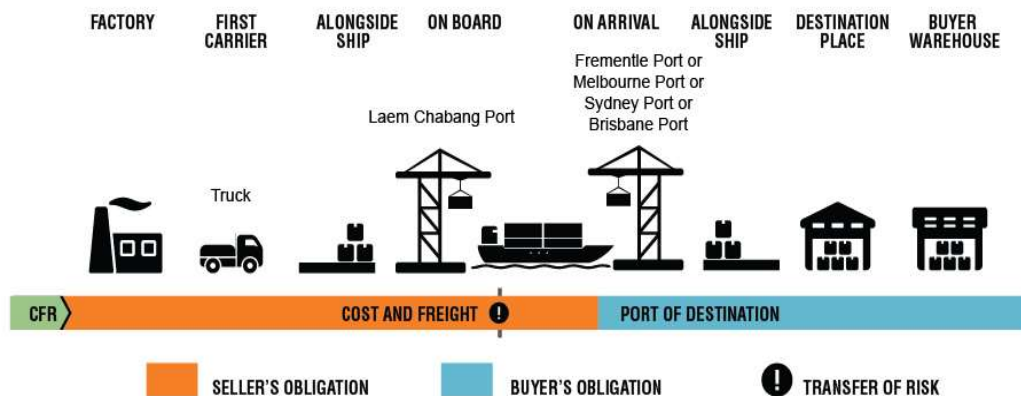
Export prices are not based on price lists. They are based on market price.

Exported Goods to Australia are sold under either FOB [Laem Chabang port] or CFR [Fremantle port], CFR [Melbourne port], CFR [Sydney port], CFR [Brisbane port].

FOB [LAEM CHABANG]



CFR [Australian Port]



2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
USD Dollar.
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
No.
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
Millcon does have forward foreign exchange rate but does not lock to any export sales.
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
Millcon records export sales transactions using the exchange rate from Bank of Thailand on revenue recognition date.
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
None of Australia customers is related to Millcon.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Export prices are not based on price lists. They are based on market price.
5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
The export selling prices vary according to market price, order quantity, and application.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
There are no discount, rebate, or allowance offered for export sales.
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
There are no credit and debit notes issued during the period of review.
8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

Millcon agrees the invoice date is the date of sale.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*⁴.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer to the attached [Exhibit B-2 – Australian sale](#)
2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

Please refer to the attached [Exhibit B-2.2 – Australian sales source](#)

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for inland transport
 - Invoices for port handling and other export charges
 - Bill of lading
 - Invoices for ocean freight & marine insurance (if applicable)
 - Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

Please refer to the attached [Exhibit B-3 – Australian samples](#)

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the attached [Exhibit B-4 – Upward sales](#)

⁴ Please note that there are 2 exemptions currently in place for Steel Reinforcing Bar. Please refer to [EX0070](#) and [EX0072](#) for further details.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to the attached **Exhibit B-4.2 – Upward sales support**

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document; and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the attached **Exhibit B-5 – Upward selling expense**.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to the attached **Exhibit B-5 – Upward selling expense support**

3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document; and
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

[ACRS approved primed deformed bar as per AS/NZS 4671: 2001 Grade 500N.](#)

STANDARD	GRADE	CHEMICAL COMPOSITION		TENSILE STRENGTH	YIELD STRENGTH	ELONGATION	BEND TEST
AS/NZS 4671:2001	500N		DEVIATION PRODUCT ANALYSIS	T.S. / Y.S. = 1.08 min	500-650 MPa	5.0% min [Uniform]	<u>BEND</u> : 90-4D FOR D-16 mm. 180-4D FOR D-20 mm. <u>REBEND</u> : 90-4D FOR D-16 mm. NA FOR D-20 mm.
		C = 0.22% max P = 0.05% max S = 0.05% max CE = 0.44% max	C=+0.02% P=+0.005% S=+0.005% CE=+0.02%				
REMARKS	CE = C + Mn/6 + (CR+Mo+V)/5 + (Ni+Cu)/15					G=100 mm.	D=NOMINAL DIAMETER

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.

- This list must be disclosed in the public record version of the response.

[Deformed bar grade 500N.](#)

- P-C-S-B-1-N
- P-C-S-B-2-N
- P-C-S-C-2-N

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

[\(Identical Match\) ACRS approved primed deformed bar as per AS/NZS 4671: 2001 Grade 500N.](#)

STANDARD	GRADE	CHEMICAL COMPOSITION		TENSILE STRENGTH	YIELD STRENGTH	ELONGATION	BEND TEST
AS/NZS 4671:2001	500N		DEVIATION PRODUCT ANALYSIS	T.S. / Y.S. = 1.08 min	500-650 MPa	5.0% min [Uniform]	<u>BEND</u> : 90-4D FOR D-16 mm.

OFFICIAL: PUBLIC RECORD

		C = 0.22% max P = 0.05% max S = 0.05% max CE = 0.44% max	C=+0.02% P=+0.005% S=+0.005% CE=+0.02%				180-4D FOR D-20 mm. REBEND : 90-4D FOR D-16 mm. NA FOR D-20 mm.
REMARKS	CE = C + Mn/6 + (CR+Mo+V)/5 + (Ni+Cu)/15					G=100 mm.	D=NOMINAL DIAMETER

(Like Product) Reinforced bar according to TIS 24-2005 standard Grade SD 50.

STANDARD	GRADE	CHEMICAL COMPOSITION		TENSILE STRENGTH	YIELD STRENGTH	ELONGATION	BEND TEST
TIS 24-2548	SD50		DEVIATION PRODUCT ANALYSIS	620 MPa Min	490 MPa Min	13% min	90°-5D FOR D6-D25 90°-6D FOR D28-D40
		Mn = 1.80% max P = 0.05% max S = 0.05% max CE = 0.60% max	+0.05% +0.01% +0.01%				
REMARKS		CE = C+Mn/6				G = 5D	D=NOMINAL DIAMETER

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
- This list must be disclosed in the public record version of the response.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
DB 500N	DB 500N	YES	No
DB 500N	DB SD50	NO	Chemical composition (please refer to the tables in C-1 and C-4)

- P-A-S-A-2-N
- P-B-S-A-2-N
- P-B-S-B-2-N
- P-B-S-C-2-N
- P-B-S-C-A-N
- P-C-S-C-2-N
- P-C-S-C-2-T
- P-D-S-C-2-T
- P-D-S-D-1-T
- P-D-S-D-2-T

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

[Please refer to Exhibit C3.](#)

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

The price is set by the market prices of raw materials and finished products that fluctuate from day to day due to the demand and supply of steel in Thailand and worldwide.

Customers negotiate with Millcon for price and quantity for specified products from Millcon. Once received the purchase order from the customers, the production department plans and produces made-to-order goods. When ready, deliver the goods to customers, issue invoice and receive payment.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

None of the like-good customers is associated with Millcon Steel PLC's business.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Sales are not in accordance with the price list, price are varies according to the market price.

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

Domestic selling prices vary not according to the distribution channel but varies price according the market price.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

There are no-invoice discounts and off-invoice rebates to the customer in relation to the sale of like goods during the period.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Millcon granted credit/debit notes during the period. These are 2 types of credit/debit notes, first is credit/debit notes to adjust price only and second is credit/debit notes to adjust both price and quantity.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Millcon agrees the invoice date is the date of sale.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia

- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

Please refer to the attached [Exhibit D-2 – Domestic sales](#)

2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

Please refer to the attached [Exhibit D-2.2 – Domestic sales support](#)

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Please refer to the attached [Exhibit D-3 – Domestic sample sales](#)

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Millcon does not provide rolling credit facility to domestic customers. The cost of credit for short term loan is as follows;

Short Term Loan	Currency	Interest rate (%)
XXXXXXXXXXXXXX	XXXXXX	XXXXXX

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Millcon sells the goods to any Australian customers in relation to sales of goods by TT or LC payment which equal to cash basis. Therefore, this question is not applicable.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
The material and labour costs associated with packing are the cost of wire rod, to pack into bundle, and labour cost. These costs are minimal and are recorded in 'Production Cost Account.'
2. What is the packaging used for your export sales of the goods to Australia?
The material and labour costs associated with packing are the cost of wire rod, to pack into bundle, and labour cost. These costs are minimal and are recorded in 'Production Cost Account.'
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia

The cost incurred from packing, both domestic and export products alike, consists of the two mentioned costs.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?
Millcon provides delivery for domestic sales. However, Millcon does not keep track of delivery cost to specific transaction. Thus, Millcon calculated average delivery cost for domestic sales.
2. What are the delivery terms of the export sales of the goods to Australia?
The delivery terms of the export sales of the goods to Australia is FOB.
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
The inland transport and port charges calculated average cost for the Australian sales..
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
There were no sales include ocn freight during the period of review.
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
There were no sales include marine insurance during the period of review.
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
There were no sales include delivered duty paid during the period of review.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
None.
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
There are no differences in tax liability between domestic and export sales.
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
None.
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
None.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

None

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
[Export sales process to any third country are the same as exports to Australia.](#)
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
[No any third country customers related to Millcon.](#)
3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?[Millcon agrees that invoice date is the date of sale.](#)

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.[Please refer to the attached Exhibit F-2 – Third country sales](#)
2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".
[Please refer to the attached Exhibit F-2.2 – Third country sales support](#)

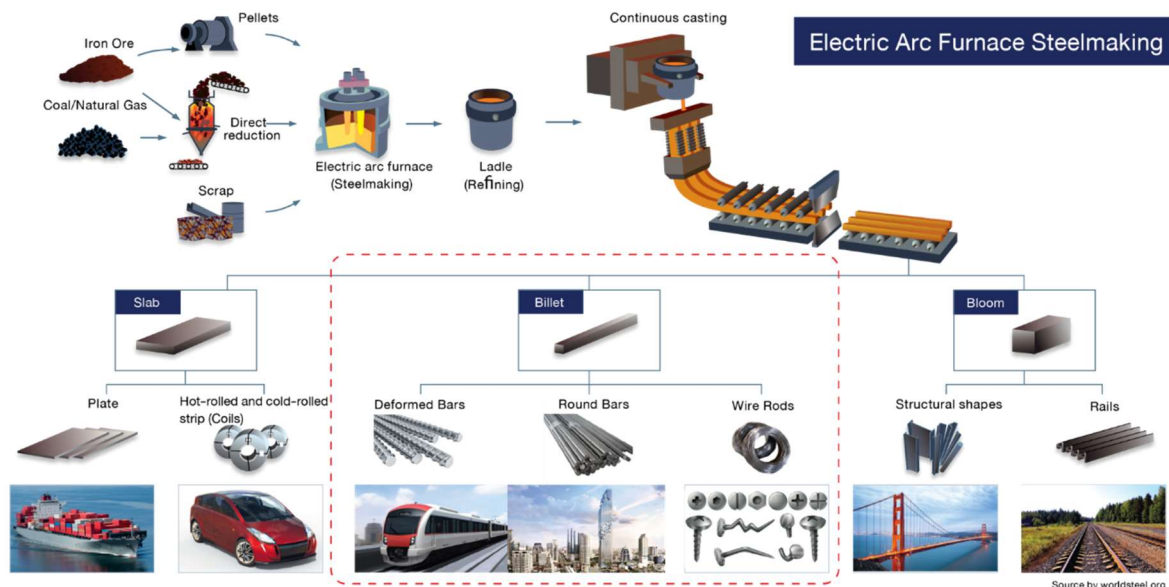
F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.
[No differences in sales to third countries](#)

SECTION G COST TO MAKE AND SELL

G-1. Production process

- Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.



- Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Millcon Burapa: Supply billet for producing Rebar

Begistic company: Service for transportation of whole company group

G-2. Cost accounting practices

- Is your company's cost accounting system based on actual or standard costs (budgeted)?
Actual costs.
- If your company uses standard costs:
 - Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - How were those variances allocated?
 - Provide details of any significant or unusual cost variances that occurred during the period.

Not applicable.
- Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.
No cost centres, we allocate the cost based on product volume (Quantities).
- To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
Millcon allocates on the production volume.
- Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

No difference.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

No.

7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
FIFO.
8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
The variances between the product grade A and damaged goods are allocated to cost of goods sold to adjust the cost of damaged goods.
9. What are the valuation methods for scrap, by products, or joint products?
Market price.
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
No, Millcon does not charge any management fee due to the sales transaction between Millcon and related company shall sell at market price.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
- Please refer to the attached **Exhibit G-3 – Domestic CTM**

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".
Please refer to the attached **Exhibit G-3.2 – Domestic CTM source**

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
- This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
- Please refer to the attached **Exhibit G-3 – SG&A listing**
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
- This worksheet calculates the unit domestic SG&A for each MCC.

- You must provide this list in electronic format using the template provided.
- Please use the formulas provided.

Please refer to the attached [Exhibit G-3 – Domestic SG&A calculation](#)

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to the attached [Exhibit G-5 – Australian CTM](#)

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

Please refer to the attached [Exhibit G-5.2 – Australian CTM source](#)

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

Please refer to the attached ["Allocate" worksheet](#).

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Please refer to the ["Allocate" worksheet](#).

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
[Billets](#)
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

[Not applicable](#)

3. Using the domestic cost data in “G-3 Domestic CTM” (use “G-5 Australian CTM” if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.
Please refer to the attached [Exhibit G-3 Domestic CTM](#).
4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-7.4 Raw material purchases”
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.Please refer to the attached [Exhibit G-7.4 – Raw material purchases](#)
5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.
Please refer to the attached [Exhibit G-7.5 – Raw material purchases source](#)
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.Please refer to the attached [Exhibit G-7.6 – Raw material sample purchases](#)
7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.
[Not applicable](#)

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.Please refer to the attached [Exhibit G-8 – Upward costs](#)
2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document; and
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

G-9 Capacity Utilisation

1. Please complete the worksheet named “G-9 Capacity Utilisation”.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.Please refer to the attached [Exhibit G-9 – Capacity Utilisation](#)
2. Explain how the production capacity and capacity utilisation has been calculated.

[\(Actual production/Production capacity\) X 100](#)

G-10 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

From [REDACTED] > [REDACTED]

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

From [REDACTED] > [REDACTED]

3. Briefly explain the reasons for any differences between:

- (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
We calculate from the existing stocks plus new production
- (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "D-2 domestic sales".
We calculate from the existing stocks plus new production

4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:

- (a) the volume capacity of these facilities;

Bangkok Location:

- > Volume capacities for domestic: [REDACTED] MT
- > Volume capacities for export: [REDACTED] MT

Rayong Location:

- > Volume capacities for domestic: [REDACTED] MT
- > Volume capacities for export : [REDACTED] MT

- (b) the monthly amount of inventory maintained during the period; and

Millcon policy has safety stock only [REDACTED] for all products, including 500N

Monthly amount of inventory for 500N is around [REDACTED] MT

- (c) the average period of time that inventory is retained, and how this is calculated.


The avg period is 365 days

Inventory Turnovers Ratio =
$$\frac{\text{Cost of Goods sold}}{(\text{Beginning of inventory} + \text{Ending of inventory})/2}$$

EXPORTER'S DECLARATION

I hereby declare that Millcon Steel public company limited have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Ratana Totrakarntrakul

Signature : 

Position in

Company : FAVP of sales and marketing

Date : 20.05.2022