



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire



Case number	605
Product	Ammonium nitrate
Investigation period	1 April 2021 to 31 March 2022 (the period)
From	Chile, Lithuania and the Socialist Republic of Vietnam
Response due by	15 July 2022 Extended to 9 August 2022
Email enquiries to	investigations@adcommission.gov.au
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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LIST OF EXHIBITS

No.	Title	Confidentiality status
Exhibit A-2.5a	Achema ownership structure	Confidential
Exhibit A-2.5b	Achema related companies and functions	Confidential
Exhibit A-2.9	Achema internal organisation chart	Confidential
Exhibit A-4.1	Achema Annual Report 2021 (EN)	Confidential
Exhibit A-4.5	Achema quarterly PL 2021-2022	Confidential
Exhibit A-4.6	Achema trial balance	Confidential
Exhibit B-3.1a	Export sales bundle 1	Confidential
Exhibit B-3.1b	Export sales bundle 2	Confidential
Exhibit B-4.2a	AN sales and direct selling expenses	Confidential
Exhibit B-4.2b	Achema quarterly income statement 2021-2022	Confidential
Exhibit B-4.2c	Achema sales - all products 2021-2022	Confidential
Exhibit B-5.2	Selling expenses source document	Confidential
Exhibit C-1.1a	UAN specification	Non-Confidential
Exhibit C-1.1b	UAN SDS (EN)	Non-Confidential
Exhibit C-1.1c	AN specification	Non-Confidential
Exhibit C-1.1d	AN SDS (EN)	Non-Confidential
Exhibit D-3.1a	Domestic sales bundle 1	Confidential
Exhibit D-3.1b	Domestic sales bundle 2	Confidential
Exhibit G-1.1a	Description of AN production process	Confidential

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Exhibit G-1.1b	Flowchart of Mg NO production process	Confidential
Exhibit G-1.1c	Flowchart of AN production process	Confidential
Exhibit G-1.1d	AN technological scheme	Confidential
Exhibit G-1.1e	AN conditioning, packaging and storage technological scheme	Confidential
Exhibit G-3.1a	AN production cost	Confidential
Exhibit G-3.1b	Production costs [CONFIDENTIAL TEXT DELETED – number]	Confidential
Exhibit G-3.1c	Production costs [CONFIDENTIAL TEXT DELETED – number]	Confidential
Exhibit G-3.1d	Production costs [CONFIDENTIAL TEXT DELETED – number]	Confidential
Exhibit G-3.1e	Production costs [CONFIDENTIAL TEXT DELETED – number]	Confidential
Exhibit G-6.2	AN production orders cost (domestic)	Confidential
Exhibit G-7.1	Raw materials for AN production	Confidential
Exhibit G-7.5	Raw material purchases source table	Confidential
Exhibit G-7.6a	Natural gas invoice 1	Confidential
Exhibit G-7.6b	Natural gas invoice 2	Confidential
Exhibit G-8.2	Finished goods inventory balance	Confidential
Exhibit G-9.3	AN inventory turnover	Confidential

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an investigation into ammonium nitrate exported to Australia from Chile, Lithuania and the Socialist Republic of Vietnam.

The commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether ammonium nitrate is dumped.

The commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

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

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- 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 considered 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 publishing on the 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 without breaching confidentiality.

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

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contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

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 the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

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, rather 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.

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.

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- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- 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 commission 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 checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section J Domestic market	<input checked="" type="checkbox"/>
Section K Australian market	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>

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F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are:

Ammonium nitrate, prilled, granular, or in other solid form, with or without additives or coatings, in packages exceeding 10 kg.

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.

Category	Sub-category		Sales data	Cost data
Density	H	High	Mandatory	Mandatory
	L	Low		
Form	P	Prilled	Mandatory	Optional
	G	Granular		
	O	Other solid form		

In constructing a MCC, use a "-" between each category. For example, low density ammonium nitrate in prilled form would be MCC 'L-P'.

The MCCs will be used to 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 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 considered deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name	Rytis Budrius
Position in the company	Chief Legal Officer
Telephone	+370 676 20285
E-mail address	r.budrius@achema.com

2. If you have appointed a representative, provide their contact details:

Name	Daniel Moulis, Moulis Legal
Position in the company	Partner Director
Address	6/2 Brindabella Circuit Brindabella Business Park Canberra International Airport Canberra ACT 2609 Australia
Telephone	+61 2 6163 1000
E-mail address	daniel.moulis@moulislegal.com
All communications in relation to this matter should be directed to Moulis Legal in the first instance.	

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 your company's financial records are held.

Jonalaukio k. 1, Ruklos sen. LT-55296 Jonavos r. Lithuania

4. Please provide the location of the where your company's production records are held.

Jonalaukio k. 1, Ruklos sen. LT-55296 Jonavos r. Lithuania

5. Please provide the location of your company’s production plant manufacturing the goods under consideration.

Jonalaukio k. 1, Ruklos sen. LT-55296 Jonavos r. Lithuania

A-2 Company information

1. What is the legal name of your business?

AB Achema

2. Does your company trade under a different name and/or brand? If yes, provide details.

No

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Yes. Before 1994 our company was known as VI “Azotas”

4. Provide a list of your current board of directors and any changes in the last two years.

Name	Position
Lyda Lubienė	Chairman of the Board
Gintaras Balčiūnas	Board Member
Linas Vidauskas	Board Member
Irmante Kimiene	Board Member

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

Please refer to Exhibit A-2.5a Achema ownership structure. [CONFIDENTIAL EXHIBIT]

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

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Please refer to Exhibit A-2.5b Achema related companies and functions. [CONFIDENTIAL EXHIBIT]

6. Is your company or parent company publicly listed?

No

If yes, please provide:

- (a) The stock exchange where it is listed and
- (b) Any principal shareholders²

Not applicable

If no, please provide:

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

Name of shareholder	Number of shares held	Interest held
UAB Konzernas ACHEMOS GRUPĖ	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%
Other minority shareholders	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%
Total	656,405	100%

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

AB "Achema" produces over 40 different products.

The main raw material used in the production of ammonia and fertilizers is natural gas. The production of other products includes [CONFIDENTIAL TEXT DELETED – number] chemical substances and [CONFIDENTIAL TEXT DELETED – number] auxiliary chemical substances not included in the composition of production.

AB "Achema" is continuously developing and modernising its production technology. All technological processes in the company are controlled by computer systems. Product formulas are also improved by applying humans and environment friendly

² 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.

substances. The company is engaged in the continuous development of new high-quality products for the present-day demanding market.

The main activity of AB "Achema" is the production of fertilizers (urea, ammonium nitrate and liquid nitrogen fertilizers; calcium ammonium nitrate; and nitrogen fertilizers with sulphur) and other chemical products (ammonia, nitric acid, "AdBlue", formalin, urea formaldehyde resins, etc).

Nitric acid is a product mostly used as a composite part of other products. The subject matter of the production process consists of catalytic oxidation of gaseous ammonia with oxygen to produce nitrogen monoxide. During further processing this turns to nitrogen dioxide after binding with oxygen. The final product is obtained after cooling the obtained nitrogen oxides and absorbing them with chemically treated water. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Liquid nitrogen fertilizers ("UAN") are liquid fertilizers produced in certain proportion by mixing urea and ammonium nitrate solutions (melts) and diluting them with chemically treated water. The obtained mix is cooled. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Ammonia is the most important raw material for the production of fertilizers. It is obtained from natural gas and air. Some of the gas is incinerated to obtain heat and chemical reactions, the other share is purified and turned into liquid and gaseous ammonia via multi-level conversion. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Urea is a granular, bulk fertilizer produced of liquid ammonia and carbon dioxide. Urea is also used as an ingredient in the production of other products. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Ammonium nitrate ("AN") refers to granular bulk fertilizers received by neutralizing nitrogen acid with gaseous ammonia and by adding magnesium nitrate as a stabilizing additive to improve the physical properties of the product. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Calcium ammonium nitrate ("CAN") is a granular bulk fertilizer. CAN is produced by grinding dolomite and mixing with ammonia nitrate solution. The mix is granulated, dried, sieved, cooled, and conditioned. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

"AdBlue" is a liquid additive used in the fuel of diesel engines the production of which is based on the dilution of urea solution with salt-free water. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] per year.

Urea formaldehyde resins ("UFR") and urea melamine formaldehyde resins ("UMFR") are produced of formalin, melamine, and urea in two stages. At the first stage, the resins are obtained by polycondensation reaction method, whereas during the second stage their concentration is increased by using vacuum evaporation. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

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Formalin is produced of a mix of air, water and methanol in contact apparatus where formaldehyde is produced under high temperature and catalyzers. It is later absorbed with water and results in the formation of formalin. This product is also used as an ingredient in the production of other products. Our company's capacity is [CONFIDENTIAL TEXT DELETED – number] MT per year.

Our company also produces basic aluminium sulphate solution, which is used as a coagulant in natural waters for industrial and human consumption, water clarification and wastewater treatment, and in the paper industry. The BAST-M modification uses a [CONFIDENTIAL TEXT DELETED – proprietary information] additive that accelerates the above-mentioned processes.

More than [CONFIDENTIAL TEXT DELETED – number]% of our company's products are sold in Lithuania. The rest of our company's products are exported to France, Poland, Germany, Benelux countries, Great Britain, Scandinavia, Czech Republic, Ukraine, Argentina, Australia, Slovakia and other destinations.

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.

Not applicable, in that our company performs all of those functions.

9. Provide your company's internal organisation chart.

Please refer to Exhibit A-2.9 Achema internal organisation chart. [CONFIDENTIAL EXHIBIT]

10. Describe the functions performed by each group within the organisation.

Divisions/ departments	Functions
Production division	Produce fertilizers and other production, including production control, quality and cost control, inventory control, and maintenance and replacement of machines.
Service division	Provide services to the production division, through the automation, meteorology, control, and telecommunications units

Sales departments	Provides sales and logistical services through the sales, logistic and analytics units
Administrative departments	Provides administrative and technical support in the areas of management, human resources, financial, budgetary, strategic planning, legal affairs, procurement, information technology, etc.
Clinic of Achema	Provides healthcare function
Guest House	Provides accommodation service

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

For reasons of sustainability, paper promotional materials are not produced. Information about our products can be found by referring to <https://www.achema.lt/products>

A-3 General accounting information

1. What is your financial accounting period?

Our financial accounting period is calendar year (1 January to 31 December).

2. Are your financial accounts audited? If yes, who is the auditor?

Yes, our financial accounts are audited. Our auditor is KPMG Baltics UAB.

3. What currency are your accounts kept in?

Our accounts are kept in EUR currency.

4. What is the name of your financial accounting system?

Presently, [CONFIDENTIAL TEXT DELETED – proprietary software], noting however that we are in the process of transforming to [CONFIDENTIAL TEXT DELETED – proprietary software].

5. What is the name of your sales system?

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Presently, [CONFIDENTIAL TEXT DELETED – proprietary software], noting however that we are in the process of transforming to [CONFIDENTIAL TEXT DELETED – proprietary software].

6. What is the name of your production system?

Presently, [CONFIDENTIAL TEXT DELETED – proprietary software], noting however that we are in the process of transforming to [CONFIDENTIAL TEXT DELETED – proprietary software].

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.

Not applicable

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

Our financial statements have at all times been prepared in accordance with the generally accepted accounting principles of Lithuania.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Not applicable, in that there have been no such changes.

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 Exhibit A-4.1 Achema Annual Report 2021 (EN). [CONFIDENTIAL EXHIBIT]

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

Please refer to Exhibit A-4.1 Achema Annual Report 2021 (EN) pages 2 to 4. [CONFIDENTIAL EXHIBIT]

3. If the financial statements in A-4.1 are unaudited, provide for each company:

(a) the tax returns relating to the same period and

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

Not applicable, in that the financial statements are audited.

4. 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, in that our company does not maintain different profit centres.

5. 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.

Please refer to Exhibit A-4.5 Achema quarterly PL 2021-2022. [CONFIDENTIAL EXHIBIT]

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Please refer to Exhibit A-4.6 Achema trial balance. [CONFIDENTIAL EXHIBIT]

7. Please provide your company's chart of accounts (in Excel).

The chart of accounts is provided in Exhibit A-4.6 Achema trial balance. [CONFIDENTIAL EXHIBIT]

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

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

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

- (a) Marketing and advertising activities

Due to the nature of the product, there are no overt marketing and advertising activities.

- (b) Price determination and/or negotiation process

Price determination is mostly based on market price analysis information, as gained from publications such as [CONFIDENTIAL TEXT DELETED – price information sources] market reports. Published prices are the starting basis for negotiating sales with any particular customer. The final price, which is agreed mutually between both parties, will depend on production costs, profitability targets, market perspectives, stock levels, delivery period and customer needs.

- (c) Order placement process

The order details (payment terms, delivery period, delivery terms, packaging, quantity and prices) are mutually agreed in the sales contract. [CONFIDENTIAL TEXT DELETED – commercial details].

- (d) Order fulfilment process and lead time

The order is fulfilled according to the terms negotiated in the contract. Lead times can vary [CONFIDENTIAL TEXT DELETED – commercial details] depending on the terms negotiated in the contract.

- (e) Delivery terms and process

Delivery terms are negotiated between the buyer and the seller, depending on the customer needs. [CONFIDENTIAL TEXT DELETED – commercial details] in accordance with the terms negotiated in the sales contract.

- (f) Invoicing process

Invoices are sent to the buyer after loading the product.

- (g) Payment terms and process

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Payment terms are agreed upon by the buyer and the seller. The terms are documented in the contract and are acted upon accordingly. [CONFIDENTIAL TEXT DELETED – commercial details].

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

[CONFIDENTIAL TEXT DELETED – commercial details].

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.

Not applicable, in that none of the customers concerned were related to our company.

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

We do not make sales in accordance with price lists. [CONFIDENTIAL TEXT DELETED – price negotiation].

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.

For the export sales in the period there was only one channel, [CONFIDENTIAL TEXT DELETED – trading information]. To Achema’s knowledge, [CONFIDENTIAL TEXT DELETED – sales route information] sold to the Australian importer.

Thus, the export price with respect to the sale of Achema-produced ammonium nitrate to Australia in this case will be “the price that the Minister determines having regard to all the circumstances of the exportation”.

[CONFIDENTIAL TEXT DELETED – characteristics of ammonium nitrate trading].

[CONFIDENTIAL TEXT DELETED – post exportation charges].

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,

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provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

[CONFIDENTIAL TEXT DELETED – information about discounts and rebates].

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.

[CONFIDENTIAL TEXT DELETED – information about credit and debit notes].

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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?

Not applicable, in that no date different to the invoice date is claimed.

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.
 - 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 Achema AB EQ spreadsheets, tab B-2. [CONFIDENTIAL EXHIBIT]

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 Achema AB EQ spreadsheets, tab B-2.2. [CONFIDENTIAL EXHIBIT]

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:

- **Exhibit B-3.1a Export sales bundle 1 [CONFIDENTIAL EXHIBIT]**
- **Exhibit B-3.1b Export sales bundle 2 [CONFIDENTIAL EXHIBIT]**

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-2 was completed by invoice number.

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 Achema AB EQ spreadsheets, tab B-4. [CONFIDENTIAL EXHIBIT]

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:

- Exhibit B-4.2a AN sales and direct selling expenses [CONFIDENTIAL EXHIBIT]
- Exhibit B-4.2b Achema quarterly income statement 2021-2022 [CONFIDENTIAL EXHIBIT]
- Exhibit B-4.2c Achema sales - all products 2021-2022 [CONFIDENTIAL EXHIBIT]

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.

Noted, this has been done.

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 Achema AB EQ spreadsheets, tab B-5. [CONFIDENTIAL EXHIBIT]

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:

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- **Exhibit B-4.2a AN sales and direct selling expenses [CONFIDENTIAL EXHIBIT]**
- **Exhibit B-5.2 Selling expenses source document [CONFIDENTIAL EXHIBIT]**

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.

Noted, this has been done.

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.

The goods exported to Australian by our company during the period were ammonium nitrate (“AN”) and urea ammonium nitrate (“UAN”) solution. Please refer to the following exhibits for product specifications and safety data sheets (“SDS”):

- Exhibit C-1.1a UAN specification
- Exhibit C-1.1b UAN SDS (EN)
- Exhibit C-1.1c AN specification
- Exhibit C-1.1d AN SDS (EN)

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.

The MCC for all AN exported to Australia in the period was H-P.

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.

Please refer to the following exhibits for product specifications and safety data sheets for AN sold on the domestic market by our company during the period:

- Exhibit C-1.1c AN specification

- **Exhibit C-1.1d AN SDS (EN)**

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.

The MCC for like goods sold on the domestic market in the period was H-P.

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.

Product name and packing	SKU code
Ammonium nitrate in bulk	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 50 kg bags (LT marking)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 500 kg big bags (LT marking)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in bulk (off spec)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 500 kg big bags (off spec)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 500 kg big bags (EN marking)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 600 kg big bags (EN, Lithan marking)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 500 kg big bags (LT, LV, EE marking)	[CONFIDENTIAL TEXT DELETED – number]
Ammonium nitrate in 500 kg big bags (PL marking)	[CONFIDENTIAL TEXT DELETED – number]

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(b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

Product name and packing	SKU code
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P

(c) Provide a table of showing the product or SKU codes for each MCC.

Product name and packing	SKU code
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P

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[CONFIDENTIAL TEXT DELETED – number]	H-P
[CONFIDENTIAL TEXT DELETED – number]	H-P

If no:

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

Not applicable, in that our company uses product codes.

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

Due to the nature of the product, there are no overt marketing and advertising activities.

- (b) Price determination and/or negotiation process

Price determination is mostly based on market price analysis information, as gained from publications such as [CONFIDENTIAL TEXT DELETED – price information sources] market reports. Published prices are the starting basis for negotiating sales with any particular customer. The final price, which is agreed mutually between both parties, will depend on production costs, profitability targets, market perspectives, stock levels, delivery period and customer needs.

- (c) Order placement process

The order details (payment terms, delivery period, delivery terms, packaging, quantity and prices) are mutually agreed in the sales contract. [CONFIDENTIAL TEXT DELETED – commercial details].

- (d) Order fulfilment process and lead time

The order is fulfilled according to the terms negotiated in the contract. Lead times can vary from [CONFIDENTIAL TEXT DELETED – commercial details] more depending on the terms negotiated in the contract/lead times.

- (e) Delivery terms and process

Delivery terms are negotiated between the buyer and the seller, depending on the customer needs. [CONFIDENTIAL TEXT DELETED – commercial details] with the buyer in accordance with the terms negotiated in the sales contract.

- (f) Invoicing process

Invoices are sent by to the buyer after loading the product.

- (g) Payment terms and process

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Payment terms are agreed upon by the buyer and the seller. The terms are documented in the contract and are acted upon accordingly. [CONFIDENTIAL TEXT DELETED – commercial details].

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.

Yes, UAB Agrochema is related to our company. Price setting is as for D-1(b) above. Price setting is not different than to unrelated companies at the same level of trade.

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

We do not make sales in accordance with price lists. [CONFIDENTIAL TEXT DELETED – price negotiation].

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.

Yes, domestic selling prices do vary on per kg basis depending on channel. Our sales to end users are higher priced. This is due to a number of factors.

The first and most significant is that the end user sales are at the later “post-distributor” level of sale. Secondly, there are typically higher handling and other costs, due to smaller sized orders and/or smaller sized packaging. [CONFIDENTIAL TEXT DELETED – price negotiation]. [CONFIDENTIAL TEXT DELETED – delivery terms].

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 customer to obtain the discount and/or rebate.

[CONFIDENTIAL TEXT DELETED – information about discounts and rebates].

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.

[CONFIDENTIAL TEXT DELETED – information about credit and debit notes].

7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

(c) What date are you claiming as the date of sale?

(d) Why does this date best reflect the material terms of sale?

Not applicable, in that no date different to the invoice date is claimed.

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 Achema AB EQ spreadsheets, tab D-2. [CONFIDENTIAL EXHIBIT]

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 Achema AB EQ spreadsheets, tab D-2.2. [CONFIDENTIAL EXHIBIT]

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:

- Exhibit D-3.1 Domestic sales bundle 1 [CONFIDENTIAL EXHIBIT]
- Exhibit D-3.1 Domestic sales bundle 2 [CONFIDENTIAL EXHIBIT]

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.

The D-2 Domestic sales spreadsheet was completed by invoice number.

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.

Not applicable, in that B-4 has been completed.

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.

Not applicable, in that B-4 has been completed.

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.

Not applicable, in that B-4 has been completed.

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

[CONFIDENTIAL TEXT DELETED – credit and payment terms].

(b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

[CONFIDENTIAL TEXT DELETED – information about company borrowing].

(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?

Period	Deposit amount	Interest rate
2021 Q2	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%
2021 Q3	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%
2021 Q4	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%
2022 Q1	[CONFIDENTIAL TEXT DELETED – number]	[CONFIDENTIAL TEXT DELETED – number]%

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:

[CONFIDENTIAL TEXT DELETED – information about credit terms].

- (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?

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

The goods our company sold in the domestic market were packed into the following bags/sizes:

- [CONFIDENTIAL TEXT DELETED – number];
- [CONFIDENTIAL TEXT DELETED – number]; and
- [CONFIDENTIAL TEXT DELETED – number],

and were also sold in bulk.

2. What is the packaging used for your export sales of the goods to Australia?

The goods our company exported to Australia were packed into [CONFIDENTIAL TEXT DELETED – number].

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences

As reported above, our ammonium nitrate was packed into [CONFIDENTIAL TEXT DELETED – number] for export to Australia. [CONFIDENTIAL TEXT DELETED – comparative packaging].

- (b) Calculate the weighted average packaging cost for each model sold on the domestic market

The weighted average packaging cost for sales to domestic market in the period was [CONFIDENTIAL TEXT DELETED – number] per MT.

- (c) Calculate the weighted average packaging cost for each model exported to Australia

The weighted average packaging cost for exports to Australia in the period was [CONFIDENTIAL TEXT DELETED – number] per MT.

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?

[CONFIDENTIAL TEXT DELETED – commercial details]. The logistics cost of each transaction is reported in Exhibit B-4.2a AN sales and direct selling expenses, tab “AN sales”. [CONFIDENTIAL EXHIBIT]

2. What are the delivery terms of the export sales of the goods to Australia?

In the period, export sales to Australia were made on [CONFIDENTIAL TEXT DELETED – trading terms] basis.

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

The mode of inland transport used to deliver the goods to the port is by rail. Invoices for rail transport are received for goods transported over a specific period (eg, every [CONFIDENTIAL TEXT DELETED – number/period]) and the per MT cost is calculated based on how much has been loaded/sold over that period.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

For [CONFIDENTIAL TEXT DELETED – trading terms and costs] costs. For [CONFIDENTIAL TEXT DELETED – trading terms and costs] costs. The stevedoring company issues invoices for every loaded vessel separately and for each separate day

when loading containers. Invoices for inspection costs are received on a vessel-by-vessel basis.

5. 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?

[CONFIDENTIAL TEXT DELETED – trading terms].

6. 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?

[CONFIDENTIAL TEXT DELETED – trading terms].

7. 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?

[CONFIDENTIAL TEXT DELETED – commercial details].

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.

[CONFIDENTIAL TEXT DELETED – information about sales commissions].

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?

All domestic sales have 21% VAT applied, while all export sales have 0% VAT applied.

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

The VAT rate depends on the sales (either domestic or export) and is the same for all products.

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

Our company did not receive any VAT refund in relation to sales of the goods 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?

Our company did not receive any remission or drawback of import duties on inputs consumed in the production of the goods or like goods.

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

Our company is not presently aware of any other direct selling expenses.

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

Our company is not presently aware of any other direct selling expenses.

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.

Achema claims a level of trade adjustment for the clear and consistent difference in prices on the domestic market to the distributor level as compared to the prices to the end user level. The sales for export to Australia (export trade) are at a lower level compared to the sales to the domestic end user.

Achema reserves the right to continue to review its financial records for the purposes of identifying other adjustments and should any be identified to then present same to the verification team as soon as possible, or at the time of verification.

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.

Our company does not consider its sales processes for exports to other countries to be markedly different to the sales processes that were employed for sales to other countries during the period.

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.

Yes, companies such as LITFERT SARL, AGRO BALTIC GmbH, Liteximp Sp. z o.o. are related to our company. Price setting is as for B-1(b) and D-1(b) above. Price setting is not different than to unrelated companies at the same level of trade.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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?

Not applicable, in that it is unlikely that any date different to the invoice date would be claimed, all things being equal to Australian export/domestic conditions.

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, customer and MCC, to third countries of like goods invoiced within the period.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - 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 Achema AB EQ spreadsheets, tab F-2. [CONFIDENTIAL EXHIBIT]

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 Achema AB EQ spreadsheets, tab F-2.2. [CONFIDENTIAL EXHIBIT]

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.

Given the broad nature of this question, it cannot be answered until the specifics are known.

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.

Please refer to:

- Exhibit G-1.1a Description of AN production process [CONFIDENTIAL EXHIBIT]
- Exhibit G-1.1b Flowchart of Mg NO production process [CONFIDENTIAL EXHIBIT]
- Exhibit G-1.1c Flowchart of AN production process [CONFIDENTIAL EXHIBIT]
- Exhibit G-1.1d AN technological scheme [CONFIDENTIAL EXHIBIT]
- Exhibit G-1.1e AN conditioning packaging and storage technological scheme [CONFIDENTIAL EXHIBIT]

- 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.

Related company	Product/ service provided	2021 Q2	2021 Q3	2021 Q4	2022 Q1	Total
AB Klaipėdos Jūrų Krovinių Kompanija	Port handling	[CONFIDENTIAL TEXT DELETED – numbers]				
Agro Baltic GmbH	Natural gas, shipping					
UAB Achempak	Packaging					
UAB Iremas	Repair and maintenance					
UAB Transachema	Rail logistics					
Total						

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Our company cost accounting system is based on actual costs.

2. If your company uses standard costs:

- (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
- (c) How were those variances allocated?
- (d) Provide details of any significant or unusual cost variances that occurred during the period.

Not applicable, in that our company cost accounting system is based on actual costs.

3. 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.

Our company's cost centres are:

- **production departments**
- **manufacturing service departments**
- **administrative departments**
- **sales departments**
- **other activity departments**

All service acquisition costs, salaries, depreciation and other operating expenses are assigned directly to the department that incurs them.

4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

- **Production costs are recorded according to the accounting system of the company. [CONFIDENTIAL TEXT DELETED – allocation method].**

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- **Calculation of product costs involves intermediates (products manufactured by other units). Costs of intermediates comprise of direct and indirect unit expenditures/inputs for the period. [CONFIDENTIAL TEXT DELETED – accounting].**
- **[CONFIDENTIAL TEXT DELETED – allocation method].**
- **[CONFIDENTIAL TEXT DELETED – allocation method].**
- **[CONFIDENTIAL TEXT DELETED – allocation method].**

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

The calculation of production costs for semi-finished and finished products is carried out using the same financial accounting principles.

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.

[CONFIDENTIAL TEXT DELETED – production disruption].

[CONFIDENTIAL TEXT DELETED – implications of production disruption].

7. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

Costs of goods sold are determined using [CONFIDENTIAL TEXT DELETED – accounting principles].

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Damaged and sub-standard goods are accounted at [CONFIDENTIAL TEXT DELETED – accounting for certain goods].

9. What are the valuation methods for scrap, by products, or joint products?

By-products are accounted at [CONFIDENTIAL TEXT DELETED – accounting for certain goods].

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

During the period, [CONFIDENTIAL TEXT DELETED – commercial information re expenses].

[CONFIDENTIAL TEXT DELETED – accounting information].

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 AB Achema EQ spreadsheets, tab G-3. [CONFIDENTIAL EXHIBIT]

For Table G-5.2 and G-3.2, in order to illustrate how the cost structure of product production looks like in our financial accounting, we have provided these files (data source is accounting program, [CONFIDENTIAL TEXT DELETED – proprietary software]):

- Exhibit G-3.1b Production costs [CONFIDENTIAL TEXT DELETED – number]
- Exhibit G-3.1c Production costs [CONFIDENTIAL TEXT DELETED – number]
- Exhibit G-3.1d Production costs [CONFIDENTIAL TEXT DELETED – number]
- Exhibit G-3.1e Production costs [CONFIDENTIAL TEXT DELETED – number]

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All information about ammonium nitrate production volume and total cost of production by months is systematized in Exhibit G-3.1a AN production cost [CONFIDENTIAL EXHIBIT]

- 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 AB Achema EQ spreadsheets, tab G-3.2. [CONFIDENTIAL EXHIBIT]

G-4 Selling, general & administration expenses

- Complete the worksheet named “G-4.1 SG&A listing”.
 - This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
 - Exclude any SG&A amount in respect of:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - any other income/expense not directly/indirectly related to the manufacture or sale of the goods or like goods
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - 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 AB Achema EQ spreadsheets, tab G-4.1. [CONFIDENTIAL EXHIBIT]

Regarding the breakdown of:

- [CONFIDENTIAL TEXT DELETED – cost type]; and**
- [CONFIDENTIAL TEXT DELETED – cost type],**

please refer to the below table.

Account No.	Account	2021 total	Total of Period 2021.04.01-2022.03.3
[CONFIDENTIAL TEXT DELETED - numbers]	[CONFIDENTIAL TEXT DELETED – cost types]	[CONFIDENTIAL TEXT DELETED – numbers]	

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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 AB Achema EQ spreadsheets, tab G-4.2. [CONFIDENTIAL EXHIBIT]

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 AB Achema EQ spreadsheets, tab G-5. [CONFIDENTIAL EXHIBIT]

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 AB Achema EQ spreadsheets, tab G-5.2. [CONFIDENTIAL EXHIBIT]

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials

(b) Labour

(c) Manufacturing overheads

Our company does not adopt a specific “make to order” principle. Achema’s production process is organised according to a continuous production principle with forward orders met as and when the production catches up with the volumes ordered.

[CONFIDENTIAL TEXT DELETED – order information].

[CONFIDENTIAL TEXT DELETED – manner of allocations and data presentation]

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 method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

A list of all production order products for the domestic market is provided in Exhibit G-6.2 AN production orders cost (domestic). [CONFIDENTIAL EXHIBIT]

The largest production volume over the period was production order [CONFIDENTIAL TEXT DELETED - number] of product [CONFIDENTIAL TEXT DELETED - number] ammonium nitrate in [CONFIDENTIAL TEXT DELETED - number] bags (LT, LV, EE marking). The volume of the production order [CONFIDENTIAL TEXT DELETED - number] was [CONFIDENTIAL TEXT DELETED - number] tons for total amount of production costs [CONFIDENTIAL TEXT DELETED - number].

The cost structure according to financial reporting is presented in the Exhibit. The production cost of packaged production is the sum of the costs of AN in bulk [CONFIDENTIAL TEXT DELETED - number] (one total aggregated value) and packaging costs.

Also, the Exhibit presents the drill down of production costs to the lowest level performed in management accounting. [CONFIDENTIAL TEXT DELETED - manner of allocations and data presentation].

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

At the beginning, bulk ammonium nitrate is produced, and in the second stage it is packaged. [CONFIDENTIAL TEXT DELETED - manner of allocations and data presentation]. [CONFIDENTIAL TEXT DELETED – proprietary software].

The largest part of the production cost of ammonium nitrate consists of nitric acid and ammonia, which are semi-finished products produced at the Achema plant. Natural gas

is the main raw material for the production of ammonia, which is the main raw material for the production of nitric acid.

[CONFIDENTIAL TEXT DELETED - manner of allocations and data presentation].

Exhibit G-7.1 Raw materials for AN production shows the consumption of raw materials. Natural gas accounts for [CONFIDENTIAL TEXT DELETED - number]% of the total cost of the ammonium nitrate production. After evaluating all the added costs of natural gas, the total share of natural gas costs in the total production cost is [CONFIDENTIAL TEXT DELETED - number]%.

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.

Please refer to AB Achema EQ spreadsheets, tab G-7.2. [CONFIDENTIAL EXHIBIT]

Exhibit G-7.1 Raw materials for AN production [CONFIDENTIAL EXHIBIT] contains the costs of natural gas production. The unit of measurement for natural gas purchase is MWh. The unit of measurement for production is thousand m³.

In the production process natural gas is divided into natural gas as raw material (consumed for the production of ammonia and other products) and natural gas for energy (consumed for the production of electricity and steam).

The full purchase costs of natural gas consist of the purchase price and additional costs ([CONFIDENTIAL TEXT DELETED – cost information]).

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.

The following ammonium nitrate products are assigned to the domestic market: [CONFIDENTIAL TEXT DELETED - number] Ammonium nitrate in [CONFIDENTIAL TEXT

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DELETED - number] bags (LT marking), [CONFIDENTIAL TEXT DELETED - number] Ammonium nitrate in bulk (off spec) and [CONFIDENTIAL TEXT DELETED - number] Ammonium nitrate in [CONFIDENTIAL TEXT DELETED - number] bags (LT, LV, EE marking).

The variable cost structure of ammonium nitrate is used [CONFIDENTIAL TEXT DELETED - data presentation]. Natural gas accounts for [CONFIDENTIAL TEXT DELETED - number]% of the total cost of domestic ammonium nitrate production. After evaluating all the added costs of natural gas, the total share of natural gas costs in the total domestic ammonium nitrate production costs is [CONFIDENTIAL TEXT DELETED - number]%. Chemicals account for [CONFIDENTIAL TEXT DELETED - number]% of the total cost of production.

The detailed structure of raw materials is presented in Exhibit G-7.1 Raw materials for AN production. [CONFIDENTIAL EXHIBIT]

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 AB Achema EQ spreadsheets, tab G-7.4. [CONFIDENTIAL EXHIBIT]

5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

Natural gas purchase information was collected from [CONFIDENTIAL TEXT DELETED – proprietary software]. One of the main purchases report in [CONFIDENTIAL TEXT DELETED – proprietary software], [CONFIDENTIAL TEXT DELETED – name of internal report], is attached.

The amount of natural gas purchase is registered in GL account number [CONFIDENTIAL TEXT DELETED – number] which record the cost of purchasing raw materials and materials.

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:

- Exhibit G-7.6a Natural gas invoice 1 [CONFIDENTIAL EXHIBIT]
- Exhibit G-7.6b Natural gas invoice 2 [CONFIDENTIAL EXHIBIT]

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.

The actual price of natural gas supplied from 01/01/2021 under the relevant agreement was calculated monthly according to the formula:

[CONFIDENTIAL TEXT DELETED – cost formula],

where:

- [CONFIDENTIAL TEXT DELETED – cost formula] (EUR per [CONFIDENTIAL TEXT DELETED – number] cubic meters) is the price of gas in accordance with this Agreement in the month of delivery;
- [CONFIDENTIAL TEXT DELETED – cost formula], meaning the [CONFIDENTIAL TEXT DELETED – cost formula], in EUR per MWh [CONFIDENTIAL TEXT DELETED – data source];
- [CONFIDENTIAL TEXT DELETED – cost formula] is the conversion factor [CONFIDENTIAL TEXT DELETED – cost formula].

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 AB Achema EQ spreadsheets, tab G-8. [CONFIDENTIAL EXHIBIT]

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.

Please refer to Exhibit G-8.2 Finished goods inventory balance [CONFIDENTIAL EXHIBIT].

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:

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- 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.

Please refer to Exhibit G-8.2 Finished goods inventory balance [CONFIDENTIAL EXHIBIT].

G-9 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.

The company does not use the "make to order" principle, so in [CONFIDENTIAL TEXT DELETED – proprietary software] production orders are not directly linked to sales orders. [CONFIDENTIAL TEXT DELETED – data reporting]:

Code	Product name and packing	Sales region
[CONFIDENTIAL TEXT DELETED – numbers]	[CONFIDENTIAL TEXT DELETED – product types]	[CONFIDENTIAL TEXT DELETED – sales regions]

In Table G-8 Cost to make the goods [CONFIDENTIAL EXHIBIT] the sum of total production costs of item [CONFIDENTIAL TEXT DELETED – number] “Ammonium nitrate in bulk” is the [CONFIDENTIAL TEXT DELETED – data presentation].

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.

Production volumes are registered in the special program [CONFIDENTIAL TEXT DELETED – name of program]. [CONFIDENTIAL TEXT DELETED – data recording]. The cost of production is calculated for these volumes in accounting.

3. Briefly explain the reasons for any differences between:

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- (a) the production quantities reported at worksheet “G-3 domestic CTM” and the sales volumes reported at worksheet “D-2 domestic sales” and
- (b) the production quantities reported at worksheet “G-5 Australian CTM” and the sales volumes reported at worksheet “B-2 Australian sales”.

Achema production process is organized according to the “make-to-stock” principle. Sales volume does not equal production volume due to the influence of inventory balances. The inventory balance of AN products at the beginning (2021-04-01) and at the end (2022-03-31) of the period is provided in Exhibit G-9.3 AN inventory turnover [CONFIDENTIAL EXHIBIT].

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

Before the new year, preliminary yearly production plans are prepared. Later, in the course of each month, the plan is refined and adjusted. What the production will be every day depends on [CONFIDENTIAL TEXT DELETED – production variables]. The production volume is planned for each day at optimal capacity, as this is most economical for the production of the product.

5. What lead times are typically needed to adjust volumes of production for the goods?

Our company does not adopt a specific “make to order” principle. Achema’s production process is organised according to a continuous production principle with forward orders met as and when the production catches up with the volumes ordered. Thus, lead times depend on demand and production capability.

G-10 Capacity utilisation

1. Please complete the worksheet named “G-10 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 AB Achema EQ spreadsheets, tab G-10 [CONFIDENTIAL EXHIBIT].

2. Explain how the production capacity and capacity utilisation has been calculated.

The annual production capacity is calculated based on expected operation days per year ([CONFIDENTIAL TEXT DELETED – variables re operation days]).

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

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Warehousing services are included in contracted logistic costs.

(a) What is the capacity of these facilities?

The logistic provider’s warehouse has a maximum capacity for storing ammonium nitrate of [CONFIDENTIAL TEXT DELETED – number] MT.

(b) What was the monthly amount of inventory maintained during the investigation period?

The average monthly amount of inventory through the period was [CONFIDENTIAL TEXT DELETED – number] MT.

(c) What is the average period of time that inventory is retained (describe how this is calculated)?

Ammonium nitrate stored at the port is retained for about [CONFIDENTIAL TEXT DELETED – number/period] on average. Storage duration depends on the time of the fertilizer season and shipment loading schedule. Since ammonium nitrate is packed in different packing for different receivers /destinations, it depends whether we have shipments (for prepared packing) to load during that period. [CONFIDENTIAL TEXT DELETED – port arrangements].

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

In 2018:

- **[CONFIDENTIAL TEXT DELETED – technological advancement];**
- **[CONFIDENTIAL TEXT DELETED – technological advancement].**

These innovations resulted in [CONFIDENTIAL TEXT DELETED – production improvements].

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

Please refer to G-1.1 AN technological scheme [CONFIDENTIAL EXHIBIT].

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

- resource ownership


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- patents and copyrights
- licenses
- barriers to entry
- import restrictions and
- government regulations (including the effect of those government regulations).

None of these that could be listed as significant investments have been identified.

In responding to question 6 ensure that relevant regulations are referenced.

EXPORTER'S DECLARATION

I hereby declare that AB Achema has 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	Rytis Budrius
Signature	
Position in Company	Chief Legal Officer
Date	9 th of August, 2022

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*; *after sales services*; *inland freight*; *warehousing*; *export charges*; *credit terms*; *duty drawback*; *commissions*.

Adjustments may also be required where the normal value is based on 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 prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. 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.

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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, i.e. 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 e.g. power, supplies, indirect labour and fixed costs e.g. 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)

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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 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 named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
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)
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)
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)

The 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 or that, although not alike in all respects have characteristics closely resembling those of the goods. 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".

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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 on all costs to make and sell the goods, and an amount for profit. 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

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and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.