



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire



NERVACERO

Case number: 601

Case type: Continuation

Product: Steel Reinforcing Bar

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

Review period: 1 January 2021 to 1 December 2021

Response due by: 4 May 2022
Extended to 18 May 2022

Email enquiries to: investigations2@adcommission.gov.au

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

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

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

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

If you do not manufacture the goods

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

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

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

Extension requests

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

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

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

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- information provided by other interested parties.

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

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

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

Submitting a response to the exporter questionnaire

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

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

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

Confidential and non-confidential responses

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

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

A person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

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

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

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

Verification of the information that you supply

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

The verification is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be relevant, complete and accurate.

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

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

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

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

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

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

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.

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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- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	✓
Section B Export sales to Australia	✓
Section C Exported goods & like goods	✓
Section D Domestic sales	✓
Section E Due allowance	✓
Section F Third country sales	✓
Section G Cost to make and sell	✓
Exporter's declaration	✓
Non-confidential version of this response	✓

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
D-2 Domestic sales	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓

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G-5 Australian CTM	✓
G-7.2 Raw material CTM	
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓
G-10 Capacity Utilisation	✓

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

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

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

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

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

Tariff Subheading	Statistical Code	Description
7213		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL
7213.10.00	42	Containing indentations, ribs, grooves or other deformations produced during the rolling process
7214		OTHER BARS AND RODS OF IRON OR NON- ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING
7214.20.00	47	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
7227		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL
7227.90		Other
7227.90.10	69	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72
7227.90.90	01	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>

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

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Tariff Subheading	Statistical Code	Description
	02	<i>Of circular cross-section measuring less than 14 mm in diameter</i>
	04	<i>Other</i>
7228		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL
7228.30		Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded
7228.30.10	70	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72
7228.30.90	40	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
7228.60		Other bars and rods
7228.60.10	72	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72

Model Control Code

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

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

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

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Item	Category	Sub-category	Identifier	Sales Data	Cost Data
4	Nominal diameter (millimetres or “mm”)	Less than 12	A	Mandatory	Optional
		Greater than or equal to 12 and less than or equal to 16	B		
		Greater than 16 and less than or equal to 32	C		
		Greater than 32 and less than or equal to 50	D		
5	Length (metres or “m”)	Less than or equal to 6	1	Mandatory	Optional
		Greater than 6 and less than or equal to 12	2		
		Greater than 12	3		
		Coil product	C		
6	Deformation pattern along Length	Threaded	T	Mandatory	Optional
		Non-Threaded	N		

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

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

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:	[CONFIDENTIAL TEXT DELETED]
Position in the company:	Head of Marketing, Communication & Public Affairs Celsa Group
Telephone:	[CONFIDENTIAL TEXT DELETED]
E-mail address of contact person:	[CONFIDENTIAL TEXT DELETED]

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

Name	Charles Zhan
Address	6/2 Brindabella Circuit Brindabella Business Park Canberra Airport ACT 2609
Telephone	+61 2 6163 1000
Email address of contact person	charles.zhan@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 the company's financial records are held.

c/ Ferralla, 12, 98755 Castellbisbal, Barcelona, Spain.

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

Barrio de Ballonti, Valle de Trapaga-Trapagaran, 48510, Vizcaya, Spain.

A-2 Company information

1. What is the legal name of your business?

The legal name of the company is Nervacero, S.A. ("Nervacero")

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

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No other “business names” are used by Nervacero in exporting and/or selling the goods.

Nervacero also uses the trademark Celsa Group™ (“Celsa Group”) in its sales of the goods in export and domestic markets.

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

No.

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

[CONFIDENTIAL TEXT DELETED – corporate management information]

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
- (b) A list of all related companies and its functions

Nervacero is part of a group of companies located in Spain, Poland, UK, France and the Nordic countries, known as the CELSA Group. [CONFIDENTIAL TEXT DELETED – corporate management information]

The companies in each country are different legal entities. They have their own resources, capabilities, financial accounts and management. Where they engage in shared support services these are properly accounted for.

Please refer to:

- **Confidential Attachment - A-2.5.a CELSA Group diagram**
- **Confidential Attachment – A-2.5.b Business activities**

6. Is your company or parent company publicly listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders³

If no, please provide:

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

No. Please refer to Confidential Attachment – A-2.5.a CELSA Group diagram for information regarding shareholding.

³ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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

Nervacero is a steel manufacturer and seller. It undertakes the transformation and fusion of steel parts and ferrous items with electric furnaces. The main categories of products produced are reinforcing bars.

[CONFIDENTIAL TEXT DELETED – commercial marketing information]

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.

Nervacero can perform all of these functions.

9. Provide your company's internal organisation chart.

Please find Nervacero's internal organisation chart at Confidential Attachment - A-2.9 Organisational chart and functions.

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

Please refer to Confidential Attachment A-2.9 – Organisational chart and functions. The functions performed by each group is self-evident from the names of the organizational areas.

[CONFIDENTIAL TEXT DELETED – corporate management information]

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

No.

A-3 General accounting information

1. What is your financial accounting period?

1 January to 31 December.

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

Nervacero is required to have its accounts audited. For the inquiry period, the

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auditor is ERNST & YOUNG, SL.

3. What currency are your accounts kept in?

Nervacero's accounts are kept in [CONFIDENTIAL TEXT DELETED – currency].

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

[CONFIDENTIAL TEXT DELETED – financial system]

5. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – sales system]

6. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – production system]

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.

[CONFIDENTIAL TEXT DELETED – financial system]

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

Nervacero's accounting practices are in accordance to Spanish GAAP.

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

No, the accounting practices were consistent over the last two years.

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:

- Confidential Attachment – A-4.1.a 2019 CCAA Nervacero S.A.U - ESP
- Confidential Attachment – A-4.1.a 2020 CCAA Nervacero S.A.U – ESP
- Confidential Attachment – A-4.1.a 2021 Provisional Statements Nervacero S.A.U – ESP (pdf and excel versions)
- Confidential Attachment – A-4.1.b 2019 ENG CCAA Nervacero S.A.U. - ENG

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- **Confidential Attachment – A-4.1.b 2020 CCAA Nervacero S.A.U. – ENG**
- **Confidential Attachment – A-4.1.b 2021 Provisional Statements Nervacero S.A.U – ENG (pdf and excel versions)**

2. If the financial statements in A-4.1 are unaudited, provide for each company:
- (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Not applicable, Nervacero's financial statements are audited.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year; and
 - (b) the period.

No.

4. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Not applicable, Nervacero's financial period is the same as the investigation period.

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

Please refer to Confidential Attachment - A-4.5 Nervacero trial balance 2020-2021.

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

Please refer to Confidential Attachment - A-4.6 Chart of Accounts

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

SECTION B EXPORT SALES TO AUSTRALIA

At the outset, Nervacero would like to advise the Commission that it has not engaged in any commercial sales activities with respect to the Australian market during the inquiry period.

Nervacero is certified by the Australasian Certification Authority for Reinforcing and Structural Steels (“ACRS”) to produce and supply the goods to Australia and New Zealand.

[CONFIDENTIAL TEXT DELETED – details of commercial and production arrangement regarding GUC]

B-1 Australian export sales process

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

- (a) Marketing and advertising activities

Nervacero is certified by the Australasian Certification Authority for Reinforcing and Structural Steels (“ACRS”) to produce and supply the goods to Australia and New Zealand.

Any sales activities would be undertaken by [CONFIDENTIAL TEXT DELETED – internal arrangements] to handle its sales functions independently from other Celsa Group members.

In relation to the Australian market, Nervacero has not undertaken any marketing or advertising activities in recent times including the inquiry period.

Since the anti-dumping measures were first put in place in 2018, the Australian market conditions have shifted, which coincided with the GFG Alliance’s acquisition of Arrium OneSteel, and its transition to Liberty OneSteel and now Infrabuild.

The key change is Infrabuild’s implementation of a “loyalty” scheme that locked in customer’s demand for a commitment level of between 80 to 95 percent of their annual requirements, in exchange for rebates. The larger the percentage the more attractive the rebates become. This scheme is only offered to “Tier One” customers who are larger scale customers that are qualified to buy directly from Infrabuild. These are also the main group of customers that could use the large coils offered by Nervacero. Nervacero used to offer its products to these Tier One customers during the period of the original investigation 418, being 1 April 2016 to 31 March 2017.

As a result of Infrabuild’s loyalty scheme, Australian customers are disincentivised in purchasing products from Nervacero, and could only do so to the extent that the purchase of non-Infrabuild products would not affect its quantity commitments to Infrabuild. As a result, Nervacero no longer receives any inquiries from Tier One customers and only maintain communication with [CONFIDENTIAL TEXT DELETED – details of distribution channel].

Nervacero understands that [CONFIDENTIAL TEXT DELETED – distribution channel] customers are basically “Tier Two” customers who cannot source the

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goods from Infrabuild because they are not qualified for direct purchase from Infrabuild. Therefore the distribution channel via [CONFIDENTIAL TEXT DELETED – name of distributor] is not in direct competition with Infrabuild. This change is underpinned by strong growth in both steel prices demand in Australia and globally in recent years, a trend that is likely to continue.

(b) Price determination and/or negotiation process

As advised above, Nervacero did not try to make any commercial sales to Australia during the inquiry period.

Typically sales process involves negotiations taking place typically by phone or email [CONFIDENTIAL TEXT DELETED – general sales practices].

Price discussions are based on the market conditions. There are no price lists or price guidelines. Price requests by customers in Australia are based on the general understanding of domestic and imported prices in Australia. Nervacero then considers the profitability of the proposed transaction in relation to domestic and export opportunities, and if workable, accepts the orders.

(c) Order placement process

[CONFIDENTIAL TEXT DELETED – internal sales process] the proforma invoice is issued and sent to the customer. Customers will countersign it and return it. The Proforma reflects all main conditions of the order such as price, tonnage, delivery period, payment conditions. After receiving the Proforma, [CONFIDENTIAL TEXT DELETED – detailed sales terms].

(d) Order fulfilment process and lead time

The order is then produced, delivered and invoiced. [CONFIDENTIAL TEXT DELETED – production planning practices].

(e) Delivery terms and process

[CONFIDENTIAL TEXT DELETED – logistical details]

(f) Invoicing process

[CONFIDENTIAL TEXT DELETED – logistical details] Once the ship is loaded and the maritime documentation is issued the stock is reduced. The order automatically goes to the pool of invoices pending billing and the administration department generates the invoice.

All invoicing and prices are based on actual weight.

(g) Payment terms and process

[CONFIDENTIAL TEXT DELETED – payment terms]

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

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- (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?

Nervacero's sales to Australia are made in [CONFIDENTIAL TEXT DELETED – currency].

- 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.

Nervacero does not have any related entities in Australia. [CONFIDENTIAL TEXT DELETED – distribution channel].

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

Nervacero does not use price list for export sales.

- 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.

No.

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

[CONFIDENTIAL TEXT DELETED – pricing].

- 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 – pricing].

- 8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

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

Date of sale is the date of proforma invoice

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

The date of the proforma invoice is the date of the binding contract that sets out all main agreed conditions of the order such as price, tonnage, delivery conditions, delivery period, payment conditions. If any of these conditions are not fulfilled by Nervacero, customers have the legal right to sue Nervacero for breach of contract.

B-2 Australian sales listing

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

[CONFIDENTIAL TEXT DELETED – export activities details]

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

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

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- 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.

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.

Please refer to Confidential Attachments B-3.1 [CONFIDENTIAL TEXT DELETED – shipment details] .

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.

See B-4 – Upwards sales in the Exporter Questionnaire workbook.

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:

- **Confidential Attachment - A-4.5 Nervacero trial balance 2020-2021**
- **Confidential Attachment - A-4.1.b 2021 Provisional Statements Nervacero S.A.U – ENG**
- **Confidential Attachment – B-4.3 Billing Statistics from [CONFIDENTIAL TEXT DELETED – financial system]**

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

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- provide the account code and sub-account code (if applicable) at column E of the worksheet.

Please refer to screenshots in B-4 Upwards Sales showing the sales reconciliation between Financial Statements and the information provided in the worksheet. Also provided therein are the sales composition by markets and products, and the step-by-step data extraction adopted.

Please refer to Attachment B-4.3 - Billing statistics from [CONFIDENTIAL TEXT DELETED – financial system], for the source data for the above screenshot.

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.

See B-5 – Upwards selling expense in the Exporter Questionnaire workbook.

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

Please refer to:

- the information about allocation of the selling expenses in Attachment B-5.
- Confidential Attachment - A-4.5 Nervacero trial balance 2020-2021
- Confidential Attachment - A-4.1.b Provisional statements Nervacero S.A.U. - ENG
- Confidential Attachment - A-4.3.1 Billing statistics from [CONFIDENTIAL TEXT DELETED – financial system].

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.

Please refer to: the information about allocation of the selling expenses in B-5 Upwards selling expense.

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 shipment exported to Australia during the inquiry period contained [CONFIDENTIAL TEXT DELETED – sales information].

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.

P-C-C-B-C-N.

C-2 Models sold in the domestic market

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

Nervacero produced and sold reinforcing bar in both straight and coil forms in the Spanish domestic market during the inquiry period. Please see product information in Confidential Attachment C-2.1.

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 MCCs of the goods sold domestically in the period are:

P-C-C-A-C-N

P-C-C-B-C-N

P-C-C-C-C-N

P-C-S-A-1-N

P-C-S-A-2-N

P-C-S-B-1-N

P-C-S-B-2-N
P-C-S-B-3-N
P-C-S-C-1-N
P-C-S-C-2-N
P-C-S-C-3-N
P-C-S-D-2-N
P-C-S-D-3-N

C-3 Internal product codes

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

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

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

Please refer to Confidential Attachment - C-3.1 Product codes and MCC mapping.

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

[CONFIDENTIAL TEXT DELETED – sales procedures]

- (b) Price determination and/or negotiation process

Nervacero's domestic sales team negotiated base prices with customers based on price offer and customer acceptance. [CONFIDENTIAL TEXT DELETED – pricing]

- (c) Order placement process

Orders are sent to customer service, that places them into SAP, taking into account the base price determined by the sales team in the pricing offer. The extras are applied automatically according to the conditions introduced in SAP (based on the extra conditions agreed with/required by the customer). Once the sales order is introduced in SAP, a sales order confirmation is sent to the customer that confirm price, tonnage, delivery period and payment conditions.

- (d) Order fulfilment process and lead time

Once the order is introduced in SAP it is delivered and invoiced. The lead time depends on type of material (make to order or make to stock) and its availability.

- (e) Delivery terms and process

Goods are typically delivered by trucks to the customer place. [CONFIDENTIAL TEXT DELETED – logistical details]

- (f) Invoicing process

[CONFIDENTIAL TEXT DELETED – logistical details]. The SOP department, based on stocks and production establishes the delivery date and plans the transport. The haulier goes through a register and security process before going through the scale. The person in charge of the scale prints the picking list that will be used to load the material. Finally the load is weighted and the stocks are reduced. Automatically the order goes to the pool pending of being billed and the administration department generates the invoice.

All invoicing and prices are based on actual weight.

- (g) Payment terms and process

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[CONFIDENTIAL TEXT DELETED – payment terms]

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.

[CONFIDENTIAL TEXT DELETED – details of commercial arrangements with related parties].

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

Not applicable, all base prices are negotiated with customers.

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.

Prices for each type of customer are made at market prices. [CONFIDENTIAL TEXT DELETED – sales and pricing practices].

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.

[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 notes].

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

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

Nervacero regard the date of order confirmation as the date of sales because this the order confirmation is used to establish and confirm the terms of sale between Nervacero and its customers.

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

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- 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.
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”.

See D-2 – Domestic sales in the Exporter Questionnaire workbook. Nervacero uses the order confirmation date as its date of sales for both export and domestic sales. [CONFIDENTIAL TEXT DELETED – detailed explanation regarding confidential information provided.]

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 Confidential Attachments – D-3.1 A to H for invoice numbers [CONFIDENTIAL TEXT DELETED – invoice numbers].

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

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.

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

Please refer to Attachment B-4 – Upwards sales.

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 – customer’s credit arrangements].

(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 – interest rate based on financing lines].

(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?

[CONFIDENTIAL TEXT DELETED – finance arrangements].

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:

(a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:

- i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
- ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover

[CONFIDENTIAL TEXT DELETED – credit period as sated in sales terms].

(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?

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- 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?

[CONFIDENTIAL TEXT DELETED – currency details].

E-2 Packaging

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

The packaging used for domestic sales are steel strapping.

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

Steel strapping.

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

- (a) Provide details of the differences
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market
- (c) Calculate the weighted average packaging cost for each model exported to Australia

All rebar products are secured using small amount of steel strapping. There is no distinct differences for different destinations.

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 – different delivery terms and logistic arrangement based on sales terms and customers' locations].

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms].

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

Actual cost incurred is reported in B-2.

- 4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Actual costs incurred are reported in B-2.

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5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

[CONFIDENTIAL TEXT DELETED – information about delivery terms].

6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

[CONFIDENTIAL TEXT DELETED – information about delivery terms].

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 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?
- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

No.

Nervacero collects 21% VAT for the domestic sales. VAT is registered daily in our records for each invoice. VAT forms are submitted to the Spanish Tax Authorities under the SII TAX Regulation.

Nervacero does not benefit from any drawback of duties paid on imported raw materials upon the exportation of the goods under consideration.

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

No other direct selling expenses are incurred.

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

No other direct selling expenses are incurred.

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.

As advised above in Section B, Nervacero's only exportation of the GUC during the inquiry period should not be regarded as being a sale in ordinary course of trade or in any way a normal "commercial" sale of the goods to Australia. [CONFIDENTIAL TEXT DELETED – explanation regarding different circumstances affecting domestic and export sales during the inquiry period]. Nervacero respectfully submits that such shipment is not a relevant "sale" for the purpose of anti-dumping inquiry.

Nervacero has not identified any domestic sales of rebar during the inquiry period that was made in comparable circumstances or under comparable terms.

Nervacero will fully cooperate with the Commission's inquiry and to present relevant information as requested.

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.

Nervacero's sale process to third countries is the same as the sale process described in B-1.1.

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.

There were no third country customers related to Nervacero.

3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

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

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

Nervacero sees the date of sale as the date of proforma invoice because this is the date of the binding contract that sets out all main agreed conditions in the purchase order.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
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 see F-2 – Third Country Sales in the Exporter Questionnaire workbook.

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.

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[CONFIDENTIAL TEXT DELETED – explanation regarding different circumstances affecting domestic and export sales during the inquiry period]

SECTION G COST TO MAKE AND SELL

G-1. Production process

1. 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.

[CONFIDENTIAL TEXT DELETED – information about production process].
Please refer to Attachment G-1 – Production Processes.

2. 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.

[CONFIDENTIAL TEXT DELETED – information about related party suppliers and service providers].

G-2. Cost accounting practices

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

[CONFIDENTIAL TEXT DELETED – information about cost accounting practices].

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.

[CONFIDENTIAL TEXT DELETED – information about cost accounting practices].

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.

[CONFIDENTIAL TEXT DELETED – information about cost accounting practices].

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

[CONFIDENTIAL TEXT DELETED – information about cost accounting practices].

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

No production costs are valued differently for cost accounting purposes than for financial accounting purposes.

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.

Not applicable, Nervacero did not engage in any start-up operations in the POI.

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)?

The method used for the valuation of raw material is a weighted average of the inventories.

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

[CONFIDENTIAL TEXT DELETED – information about valuation methods].

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

The method used is the weighted average.

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

[CONFIDENTIAL TEXT DELETED – commercial arrangements with related parties].

G-3 Cost to make on domestic market

- 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

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(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.

See G-3 Domestic CTM in the Exporter Questionnaire workbook.
[CONFIDENTIAL TEXT DELETED – information about cost accounting practices].

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Please refer to:

- **G-3.2 domestic CTM source in the Exporter Questionnaire workbook**
- **Confidential Attachment – G-3.2.2 Example Rolling Mill Screenshots from [CONFIDENTIAL TEXT DELETED – financial system] for Costs**

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

See G-4.1 SG&A listing in the Exporter Questionnaire workbook.

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.

See G-4.2 Domestic SG&A calculation in the Exporter Questionnaire workbook.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".

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- 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.
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".

[CONFIDENTIAL TEXT DELETED – information concerning production of GUC in relation to Australian market]. Nervacero has identified such costs from the relevant period and reported in G-5 spreadsheet.

G-6 Cost allocation methodology

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

[CONFIDENTIAL TEXT DELETED – information about cost methodology].

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

[CONFIDENTIAL TEXT DELETED – information about cost methodology].

G-7 Major raw material costs

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

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The major inputs for the goods under consideration are scrap steel.

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.

No.

3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

**Please refer to row 2 of G-3 Domestic CTM. A breakdown of the costs is below:
[CONFIDENTIAL IMAGE DELETED – raw material costs].**

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.

See G-7.4 Raw material purchases in the Exporter Questionnaire workbook.

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

The source of the data is [CONFIDENTIAL TEXT DELETED – financial system].

6. For each raw material:
- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

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Please refer to the series of Confidential Attachments – G-7.4.A and B.

- (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.

A reconciliation is below.

[CONFIDENTIAL IMAGES DELETED – summaries from financial system].

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.

As noted above at G-7.6 [CONFIDENTIAL IMAGE DELETED – information about related suppliers and service providers].

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.

See G-8 Upwards costs in the Exporter Questionnaire workbook.

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 the calculations in G-8 upwards costs.

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

Please refer to the explanation of the variance in G-8 upwards costs.

G-9 Capacity Utilisation

1. Please complete the worksheet named “G-9 Capacity Utilisation”.

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- 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.

See G-9 Capacity Utilisation in the Exporter Questionnaire workbook.

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

[CONFIDENTIAL TEXT DELETED – capacity calculation method].

Please refer to Confidential Attachment – G-9.2 Screenshots for how the capacity utilisation has been calculated.

G-10 Production of the goods under consideration

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

Please see the following chart.

[CONFIDENTIAL IMAGE DELETED – flowchart showing practices for capturing production quantities].

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.

Please refer to the above.

3. Briefly explain the reasons for any differences between:

- (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and

[CONFIDENTIAL TEXT DELETED – calculation for production quantities].

- (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 domestic sales".

[CONFIDENTIAL TEXT DELETED – information concerning production of GUC in relation to Australian market].

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

[CONFIDENTIAL TEXT DELETED – information about warehousing facilities].

- (a) the volume capacity of these facilities;

PUBLIC RECORD

[CONFIDENTIAL TEXT DELETED – information about warehousing facilities].

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

Please see the table below:

[CONFIDENTIAL IMAGE DELETED – information about inventories].

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

[CONFIDENTIAL TEXT DELETED – information about inventory days].

EXPORTER'S DECLARATION

I hereby declare that Nervacero S.A. have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

[CONFIDENTIAL TEXT DELETED]