

# KordaMentha

## Restructuring

21 December 2018

ASX Announcement

### Administrator update

#### Report to creditors

The Administrators of the Arrium Group Companies have today issued a Report to Creditors updating creditors on actions undertaken over the course of the 2018 including but not limited, to asset realisations and investigations.

This report is now available in the creditor information section of the KordaMentha website [www.kordamentha.com](http://www.kordamentha.com) for the benefit of all stakeholders.

#### Additional update

Since the finalisation of the report, two events of note have occurred. The Administrators provide the following additional update.

##### *Sale of Acacia Ridge*

On 20 December 2018, a contract for the sale of the Acacia Ridge property was exchanged with a reputable institutional property group. It is anticipated that the transaction will settle in the second quarter of calendar year 2019.

##### *Application to the Court for directions*

As noted in the report, judgement was reserved by the Court on 23 May 2018 with respect to the appeal lodged by the first defendant contradictor. On 20 December 2018, judgement was handed down in favour of the Administrators.

#### Media inquiries:

Michael Smith – (03) 9440 9387 or 0411 055 306

---

#### About KordaMentha Restructuring

KordaMentha Restructuring is the distressed business division of KordaMentha, an advisory and investment firm that helps clients to grow, protect and recover value.

KordaMentha Restructuring works with companies in financial distress – to restructure and to stabilise the business or to recover value on behalf of stakeholders. They have over 170 professional staff with diverse backgrounds and deep experience from accounting and agriculture to mining and real estate.



# Arrium Group Companies

## Report to creditors

21 December 2018

**KordaMentha**  
Restructuring

## Table of contents

1	Introduction .....	2
1.1	Background .....	2
1.2	Purpose of this report .....	2
2	Conduct of administrations .....	2
2.1	Statutory reporting and compliance .....	2
2.2	Real property realisations.....	3
2.3	Deed Administrators' investigations .....	4
3	Creditors of the Arrium Group Companies .....	5
3.1	Reporting to creditors .....	5
3.2	Distributions to creditors .....	6
4	Strategy for remaining entities .....	7
4.1	Entities in liquidation .....	7
4.2	Entities in DOCA .....	7
5	Actions and timeframe to complete the administrations.....	7
6	Remuneration.....	7
7	Shareholders .....	7
8	Further information .....	8

## List of Appendices

Appendix 1 – Sale entities

Appendix 2 – Entities In Liquidation

Appendix 3 – Entities Subject to Deed of Company Arrangement



# 1 Introduction

## 1.1 Background

On 12 April 2016, Mark Mentha, Martin Madden, Cassandra Mathews and Bryan Webster were appointed Voluntary Administrators over 94 entities in the Arrium Group Companies. Their appointment followed the resignation of Said Jahani, Matthew Byrnes, Paul Billingham and Michael McCann of Grant Thornton who were appointed on 7 April 2016.

On 4 November 2016, each of the 94 entities entered into separate Deeds of Company Arrangement ('DOCA') and the Voluntary Administrators became the Deed Administrators.

Since 4 November 2016:

1. 12 entities as listed in Appendix 1 were sold as part of the Arrium Australia core sale process.
2. 48 entities were placed into liquidation (as listed in Appendix 2) on 15 December 2017 in accordance with the terms of the DOCAs.
3. 34 remain subject to DOCA as listed in Appendix 3.

Copies of prior reports and updates to creditors and shareholders are available on the KordaMentha website ([www.kordamentha.com](http://www.kordamentha.com)) in the creditor information section.

## 1.2 Purpose of this report

The purpose of this report is to provide an update to creditors of the Arrium Group Companies regarding the conduct and progress of the administrations since the previous Report to Creditors dated 15 December 2017. This report includes an update with respect to the investigations conducted during the past year, the realisation of assets, and distributions made to creditors. This report is issued in accordance with clause 12 of both the Transaction Support DOCAs and the Arrium Distribution DOCA as well as to satisfy condition 4 of Australian Securities and Investments Commission ('ASIC') Instrument 18-0885.

# 2 Conduct of administrations

Since the Report to Creditors dated 15 December 2017, the Deed Administrators have attended to the following broad categories of tasks:

1. Attendance to and completion of all compliance and statutory reporting tasks.
2. Development and implementation of strategies for the realisation of the remaining surplus real property assets.
3. Conducting further detailed investigations into the affairs and financial circumstances of the Arrium Group Companies in the lead up to the administrations.
4. Payment of distributions to creditors of the Arrium Group Companies.

## 2.1 Statutory reporting and compliance

### 2.1.1 Extension of deferral of financial reporting obligations

On 2 October 2018, ASIC granted further deferral relief with respect to the reporting obligations of ACN 004 410 833 Limited (formerly Arrium Limited) (Subject to Deed of Company Arrangement) ('Arrium Limited') and its controlled subsidiaries under Part 2M.3 of the Corporations Act. This relief was sought to avoid the unnecessary costs to creditors of preparing additional reporting in circumstances where, as outlined in this report, the administrators are providing regular updates to stakeholders through channels including the Arrium Creditors' Committee, ASX announcements and KordaMentha website. The deferral relief was granted in relation to:

- Financial years ended 30 June 2016, 2017 and 2018.
- Half-financial years ended 31 December 2016 and 2017.
- A financial or half-financial year ended during the deferral period.



The deferral period extends to 7 October 2020 unless certain other conditions (such as Arrium Limited entering liquidation) are met by Arrium Limited and its controlled subsidiaries prior to this date. The relevant conditions are outlined in the instruments.

In the event Arrium Limited enters liquidation, the appointed liquidator may be eligible for financial reporting relief under ASIC Corporations (Externally-Administered Bodies) Instrument 2015/251.

Copies of the instruments were released to the Australian Securities Exchange ('ASX') on 3 October 2018 and are also available on the KordaMentha website in the creditor information section.

### **2.1.2 Extension to time to hold Annual General Meetings**

On 4 October 2018, ASIC also granted a deferral from section 250N of the Corporations Act for Arrium Limited to hold the 2016 and 2018 Annual General Meetings ('AGM'). Both AGM's must now be held within two months after the financial reporting deferral period noted above expires.

In the event Arrium Limited enters liquidation, the appointed liquidator may be eligible for AGM relief under ASIC Corporations (Externally-Administered Bodies) Instrument 2015/251.

### **2.1.3 Lodgement of statutory reports**

The Deed Administrators and Liquidators where appointed, have attended to all statutory reporting obligations required under the Corporations Act, including the lodgement of statutory reports (Form 5602 – Annual Administration Return) for the requisite companies. Contained with the Form 5602's are the companies' respective receipts and payments for the nominated period. Copies of these forms are available for purchase on the ASIC website.

Since the last Report to Creditors, the Deed Administrators have prepared and lodged the FY17 income tax return with the Australian Taxation Office. The Deed Administrators are now working with tax advisors, Ernst & Young, to prepare the FY18 income tax return. It is currently anticipated that this tax return will be submitted prior to the end of the calendar year.

## **2.2 Real property realisations**

Realisation of the remaining real property assets has continued of the course of the past year. As a result of these efforts, two of the properties were realised in late 2018 and three have substantially progressed by entering into exclusivity arrangements with purchasers.

An update in respect to each property is provided below.

#### *Acacia Ridge*

On 26 October 2018, the Deed Administrators entered into exclusive dealings with a reputable institutional property group for the acquisition of the two Acacia Ridge properties, subject to a due diligence period. Contracts are expected to exchange prior to year-end, with approval to transact to be sought from the Arrium Creditors' Committee prior to any completion events.

#### *Mayfield*

The Deed Administrators continue to liaise with the GFG Alliance regarding its offer to acquire the Mayfield site with a view to executing a heads of agreement early in 2019. In the event the GFG Alliance is unwilling to enter into a heads of agreement, alternative sale prospects will be considered.

#### *Somerton*

The Deed Administrators engaged CBRE to progress off market leasing and sale discussions for the Somerton site. CBRE introduced two parties that made offers to acquire the Somerton property.

On 12 September 2018, the Deed Administrators executed a heads of agreement, and entered exclusive dealings with an established private property group for the acquisition of the Somerton site. Draft contracts have been issued and are currently being negotiated.

#### *Broome*

During 2018, the Deed Administrators marketed and sold the property in Broome. The sale of the property was completed on 12 September 2018, for \$1.4 million.



### *Hexham*

An extensive marketing campaign was undertaken in 2018 for the property located at Hexham. The sale of the property completed on 23 November 2018, for \$1.35 million.

### *Port Augusta*

CBRE have been engaged to conduct an on-market private treaty sale process on behalf of the Deed Administrators. It is expected that the sale process for this property will take more than 12 months to complete.

## **2.3 Deed Administrators' investigations**

The Deed Administrators have continued to progress investigations into the affairs and financial circumstances of the Arrium Group Companies in the lead up to the administrations. With a view to identifying the potential recovery actions available a comprehensive review of Arrium Group Companies' books and records (electronic and hard copy) has been undertaken, and public examinations conducted of various former directors, officers, legal and financial advisers and auditors of the Arrium Group Companies.

### **2.3.1 Public examination process**

In early 2018, the Deed Administrators and their legal representatives, Arnold Bloch Leibler, commenced preparations to conduct public examinations to better identify potential causes of action available to the Deed Administrators, or a liquidator if appointed.

On 2 March 2018, the Supreme Court of New South Wales, on application by the Deed Administrators, made orders for the issuance of 24 examination summonses and 20 notices for production. The examination summonses and notices of production were issued to the Arrium Group Companies' former directors and executives, financial advisers, auditors, legal and other advisers.

Approximately 200,000 documents were reviewed for the purposes of the public examinations, including documents produced under compulsory production orders issued to the directors, Lazard, UBS, KPMG, Herbert Smith Freehills ('HSF'), Grant Samuel and Ernst & Young.

The public examinations commenced on 23 April 2018 and ran on 31 separate court-sitting dates, concluding on 16 October 2018.

The public examinations focussed on the following matters affecting the Arrium Group Companies:

- Financial position, performance and solvency
- The strategic review and the projects related to the review
- The strategy adopted by the board and executives with respect to engagement with financiers
- The legal, financial and strategic advice provided to the board and executives
- The audit for financial year ended 30 June 2015.

The Deed Administrators have identified potential claims but at the time of writing this report, they have not yet commenced legal proceedings.

The Deed Administrators will continue to keep the Arrium Creditors' Committee apprised of developments regarding the commencement of proceedings.

### **2.3.2 Application to the Court for directions**

As detailed in our Report to Creditors dated 15 December 2017, the Deed Administrators commenced a proceeding in the Federal Court seeking a direction that they were justified in admitting the proofs of debt submitted by the lenders and noteholders to the Arrium Group Companies ('Financiers'), without deducting any of the proceeds of sale of the Moly-Cop entities. On 3 November 2017, a directions hearing was held before Justice Davies who ordered, amongst other things, that:

- A preliminary question be listed for hearing on 8 November 2017 ('Preliminary Question'), which deal with whether the agreements permitted the Financiers to prove for the full amount owing to them without deducting the Moly-Cop sale proceeds, and if they did, whether the Deed Administrators were justified in admitting the Financiers to prove accordingly; and



- The first defendant contradictor (Epic Energy South Australia Pty Ltd), as a representative party of the unsecured creditors (save the Financiers), be paid from the Arrium Distribution Fund some of its costs incurred in defending the proceeding.

On 15 December 2017, judgement was delivered in favour of the Deed Administrators regarding their decision to admit Financier proofs of debt without deduction. Justice Davies subsequently dismissed the proceeding. The judgement was appealed by the first defendant contradictor. The appeal was heard by Middleton, Yates and O'Callaghan JJ of the Federal Court on 23 May 2018. The Court has reserved its judgement.

The first defendant contradictor also sought to bring a further application within the proceeding for orders that the Court conduct a special inquiry into the external administrations of the Arrium Group Companies. The Court dismissed that further application by orders made on 18 June 2018.

The first defendant contradictor has sought payment of its costs for the proceeding pursuant to the cost order made by the Court. The first defendant contradictor has applied to the Court to have its costs taxed. The Deed Administrators have objected to the amount of costs claimed. The taxation has not yet been set down for hearing, but will likely occur in the first half of next year.

## 3 Creditors of the Arrium Group Companies

### 3.1 Reporting to creditors

#### 3.1.1 Arrium Creditors' Committee

Since our last Report to Creditors, the Deed Administrators have continued to meet with, and report to, the Arrium Creditors' Committee. Summarised in the table below are the matters discussed during the four meetings held between 25 November 2017 to the date of this report.

Date of meeting	Matters discussed
14 December 2017	<ul style="list-style-type: none"> <li>• Report to creditors</li> <li>• Investigations update</li> <li>• Resolution to liquidate 48 Arrium Group Companies</li> <li>• Approval of Deed Administrators remuneration</li> <li>• Approval of Liquidators remuneration</li> </ul>
29 March 2018	<ul style="list-style-type: none"> <li>• Investigations update</li> <li>• Public examinations update</li> <li>• Post-completion matters</li> <li>• Property update</li> <li>• Proof of debt update</li> <li>• Approval of Deed Administrators remuneration</li> </ul>
28 June 2018	<ul style="list-style-type: none"> <li>• Post-completion matters</li> <li>• Property update</li> <li>• Proof of debt update</li> <li>• Investigations update</li> <li>• Public examinations update</li> <li>• Approval of Deed Administrators remuneration</li> </ul>
20 September 2018	<ul style="list-style-type: none"> <li>• A year in review</li> <li>• Looking ahead – next steps</li> <li>• Property update</li> <li>• Investigations and public examinations update</li> <li>• Approval of Deed Administrators remuneration</li> </ul>



The Deed Administrators have also continued to provide written updates to the Arrium Creditors' Committee issuing eight updates since 2 December 2017. Subjects covered include (but are not limited to):

- Dealings relating to the transition to GFG Alliance post-completion of the sale of Arrium Australia.
- Investigations updates.
- Tax matters.
- Proof of debt adjudications.
- Property updates.

### 3.1.2 ASX announcements

The Deed Administrators have also continued to provide updates when appropriate to creditors and shareholders through announcements posted on the ASX. The table below details updates provided from 25 November 2017 to the date of this report. A copy of each update is available on the ASX website at [www.asx.com.au](http://www.asx.com.au).

Date	ASX update headline
15 December 2017	Update from Administrators – Report to creditors and declaration of worthless shares
27 September 2018	Update from Administrators – further distribution to Arrium creditors
3 October 2018	Further deferral relief from financial reporting obligations
8 October 2018	Notice of extension of time to hold Annual General Meeting
21 December 2018	Update from Administrators – Report to creditors

On 6 August 2018, the ASX independently posted an announcement regarding an internal system change affecting the Market Announcements Platform. This announcement was not released by the Deed Administrators.

### 3.1.3 Information available on KordaMentha website

Further information, as well as all previously issued reports, have been made available for the benefit of creditors and shareholders on the KordaMentha website and can be viewed at <https://www.kordamentha.com/Creditors/Arrium-Group-of-Companies>.

### 3.1.4 Future reporting

The Deed Administrators will continue to report to the Arrium Creditors' Committee. In addition, the Deed Administrators will report to creditors of the Arrium Group Companies via updates posted in the creditor information section of the KordaMentha website ([www.kordamentha.com/creditors](http://www.kordamentha.com/creditors)).

Creditors may direct any queries they have in writing to [arrium@kordamentha.com](mailto:arrium@kordamentha.com).

## 3.2 Distributions to creditors

Within a week of the completion of the sale of Arrium Australia on 31 August 2017, the Deed Administrators distributed approximately \$500 million. This initial distribution represented:

1. A 100 c/\$ return to 402 former employees of Arrium Australia; and
2. Up to a 14.7c/\$ to ordinary unsecured creditors (depending on the respective deed of cross guarantee the creditor was eligible to claim in.

In December 2017, a second distribution of approximately \$107 million was made to ordinary unsecured creditors. This represented a further distribution of up to 3.9c/\$.

A third distribution of approximately \$71 million was made in September 2018. This represented a further return to unsecured creditors of up to 2.6c/\$, bringing the total return to ordinary unsecured creditor of up to 21.2c/\$.

It is anticipated that the next distribution to creditors will take place no earlier than the second half of 2019.



## 4 Strategy for remaining entities

### 4.1 Entities in liquidation

On 15 December 2017, 48 entities within the Arrium Group Companies transitioned to liquidation. This followed a rigorous process by the Deed Administrators to identify companies within the Arrium Group Companies that were now capable of being liquidated. The meeting of the Arrium Creditors' Committee on 14 December 2017 considered the findings of this review process and approved a resolution for the 48 entities to be placed in liquidation.

The Liquidators will continue to assess the requirement for the liquidated entities to remain registered and will take steps to resign from the entities when it is determined appropriate. ASIC will automatically deregister the entities within three months of resignation.

### 4.2 Entities in DOCA

34 entities remain subject to DOCA.

The Deed Administrators will continue to assess the requirement of each entity to remain subject to DOCA and will transition the entities to liquidation, subject to approval of the Arrium Creditors' Committee, as and when it is considered appropriate.

## 5 Actions and timeframe to complete the administrations

The timing for the finalisation of the administrations is dependent on:

1. The period of time taken to realise remaining assets as noted in section 2.2 of this report.
2. Consideration of possible claims (as noted in section 2.3 of this report) and, if appropriate, the pursuit of those claims.
3. The distribution of any remaining funds to unsecured creditors (if available).
4. Attendance to other statutory obligations and resolution of outstanding matters in the administrations generally.

As a consequence of the above it is not possible to provide a definitive timeframe as to when the administrations will be finalised. The Deed Administrators or liquidators (as appropriate) will continue keep creditors informed as to timing of finalisation.

## 6 Remuneration

Remuneration of the Deed Administrators and Liquidators has, to date, been approved by the Arrium Creditors' Committee. Future remuneration of the Deed Administrators and Liquidators will continue to be approved by the Arrium Creditors' Committee.

## 7 Shareholders

Shareholders of ACN 004 410 833 Limited (formerly Arrium Limited) (Subject to Deed of Company Arrangement) are able to access all reports made available to the creditors of the Arrium Group Companies via the KordaMentha website ([www.kordamentha.com](http://www.kordamentha.com)).



## 8 Further information

Creditor requiring further information regarding the Arrium Group Companies can email [arrium@kordamentha.com](mailto:arrium@kordamentha.com).



Mark Mentha  
Administrator



Martin Madden  
Administrator



Cassandra Mathews  
Administrator



Bryan Webster  
Administrator

KordaMentha  
Level 5, Chifley Tower  
2 Chifley Square  
Sydney NSW 2000



## Appendix 1 – Sale entities

	<b>Entity name</b>	<b>ACN</b>
1	Austube Mills Pty Limited	123 666 679
2	OneSteel Manufacturing Pty Limited	004 651 325
3	OneSteel NSW Pty Limited	003 312 892
4	OneSteel Recycling Pty Limited	002 707 262
5	OneSteel Reinforcing Pty Limited	004 148 289
6	OneSteel Trading Pty Limited	007 519 646
7	OneSteel Wire Pty Limited	000 010 873
8	P & T Tube Mills Pty Limited	010 469 977
9	SSX Services Pty Limited	083 090 831
10	The Australian Steel Company (Operations) Pty Limited	069 426 955
11	Whyalla Ports Pty Limited	153 225 364
12	XMS Holdings Pty Limited	008 742 014



## Appendix 2 – Entities In Liquidation

	Entity name	ACN
1	A.C.N. 006 769 035 Pty Limited	006 769 035
2	Akkord Pty Limited	060 486 991
3	ANI Construction (W.A.) Pty Limited	008 670 871
4	Atlas Group Employees Superannuation Fund Pty Limited	060 568 998
5	Atlas Group Staff Superannuation Fund Pty Limited	059 654 241
6	Atlas Group Superannuation Plan Pty Limited	065 649 050
7	Australian National Industries Pty Limited	000 066 071
8	Australian Wire Industries Pty Limited	064 267 456
9	AWI Holdings Pty Limited	004 157 475
10	B.G.J. Holdings Pty Limited	004 859 536
11	Eagle & Globe Pty Limited	000 122 305
12	Email Accumulation Superannuation Pty Limited	065 263 658
13	Email Executive Superannuation Pty Limited	065 263 818
14	Email Management Superannuation Pty Limited	065 263 710
15	Email Metals Pty Limited	004 574 681
16	Email Superannuation Pty Limited	065 263 603
17	Emwest Holdings Pty Limited	001 992 123
18	Emwest Properties Pty Limited	003 146 334
19	GSF Management Pty Limited	064 116 874
20	J. Murray-More (Holdings) Pty Limited	000 158 412
21	John McGrath Pty Limited	000 004 937
22	Kelvinator Australia Pty Limited	007 873 734
23	Litesteel Products Pty Limited	109 854 677
24	Metals Properties Pty Limited	000 040 040
25	Metalstores Pty Limited	000 267 112
26	N.K.S. (Holdings) Pty Limited	004 321 313
27	O Dee Gee Co. Pty Limited	004 208 191
28	OS Building Supplies Pty Limited (formerly known as OneSteel Building Supplies Pty Ltd)	000 045 349
29	OS Technologies Pty Limited (formerly known as OneSteel Technologies Pty Ltd)	096 380 219
30	Overseas Corporation (Australia) Pty Limited	004 242 086
31	Pipeline Supplies of Australia Pty Limited	008 573 475
32	Reosteel Pty Ltd	000 142 094
33	SSG Investments Pty Ltd	085 490 526
34	SSGL Share Plan Nominees Pty Limited	085 943 540
35	ARIX Employees Superannuation Fund Pty Ltd (formerly known as SSX Employees Superannuation Fund Pt Ltd)	064 431 116
36	ARIX Retirement Fund Pty Limited (formerly known as SSX Retirement Fund Pty Ltd)	064 431 303
37	ARIX Staff Superannuation Fund Pty Limited (formerly known as SSX Staff Superannuation Fund Pty Ltd)	064 431 072



---

	<b>Entity name</b>	<b>ACN</b>
38	Tasco Superannuation Management Pty Limited	071 901 712
39	Tube Estates Pty Limited	010 449 939
40	Tube Street Pty Limited	004 785 157
41	Tube Technology Pty Limited	010 469 986
42	Tubemakers Somerton Pty Limited	004 595 546
43	Western Consolidated Industries Pty Limited	001 185 913
44	X.C.E. Pty Limited	004 081 903
45	XEM (Aust) Pty Limited	004 158 025
46	XLA Pty Limited	004 239 392
47	XLL Pty Limited	006 301 266
48	Zinctek Pty Limited	010 474 790

---



## Appendix 3 – Entities Subject to Deed of Company Arrangement

	Entity name	ACN
1	A.C.N. 004 410 833 Limited (formerly known as Arrium Limited)	004 410 833
2	OS Finance Pty Limited (formerly known as Arrium Finance Pty Ltd)	093 954 940
3	AIOH Pty Limited (formerly known as Arrium Iron Ore Holdings Pty Ltd)	152 752 844
4	ATMH Pty Limited (formerly known as Austube Mills Holdings Pty Ltd)	123 160 172
5	Bradken Consolidated Pty Limited	000 011 932
6	Central Iron Pty Limited	143 503 397
7	Cockatoo Dockyard Pty Limited	000 025 918
8	Comsteel Pty Limited	006 218 524
9	Cooper Pedy Resources Pty Limited	151 599 905
10	Email Holdings Pty Limited	092 348 555
11	Email Pty Limited	000 029 407
12	Litesteel Technologies Pty Limited	113 101 054
13	Metpol Pty Limited	000 927 373
14	OS Americas Holdings Pty Limited (formerly known as OneSteel Americas Holdings Pty Ltd)	147 067 016
15	OS Coil Coaters Pty Limited (formerly known as OneSteel Coil Coaters Pty Ltd)	123 138 732
16	OS Corporate Pty Limited (formerly known as OneSteel MBS Pty Ltd)	096 273 979
17	OS Queensland Pty Limited (formerly known as OneSteel Queensland Pty Ltd)	010 558 871
18	OSRec Holdings Pty Limited (formerly known as OneSteel Recycling Holdings Pty Ltd)	059 240 952
19	OSRec Overseas Pty Limited (formerly known as OneSteel Recycling Overseas Pty Ltd)	105 479 356
20	OS Stainless Australia Pty Limited (formerly known as OneSteel Stainless Australia Pty Ltd)	004 610 851
21	OS Stainless Pty Limited (formerly known as OneSteel Stainless Pty Ltd)	006 362 652
22	OS USI1 Pty Limited (formerly known as OneSteel US Investments 1 Pty Ltd)	131 211 606
23	OS USI2 Pty Limited (formerly known as OneSteel US Investments 2 Pty Ltd)	131 211 571
24	PTM Pty Limited (formerly known as Palmer Tube Mills Pty Limited)	010 469 879
25	Roentgen Ray Pty Limited	000 028 106
26	Southern Iron Pty Ltd	119 611 068
27	SSG No. 2 Pty Limited	087 840 720
28	SSG No. 3 Pty Ltd	087 840 515
29	ARIX Acquisitions Pty Limited (formerly known as SSX Acquisitions Pty Limited)	090 574 520
30	ARIX Holdings Pty Limited (formerly known as SSX Holdings Pty Limited)	087 813 116
31	ARIX International Pty Limited (formerly known as SSX International Pty Limited)	084 990 947
32	AC Distribution Company Pty Limited (formerly known as The Arrium Creditor Distribution Company Pty Limited)	082 181 726
33	The ANI Corporation Pty Limited	000 421 358
34	Tubemakers of Australia Pty Limited	000 005 498