



EXPORTER QUESTIONNAIRE

Product: Consumer Pineapple

From: The Philippines

Period of Investigation: 1 January 2015 to 31 December 2015

Response due by: 15 April 2016

Important note: The timeliness of your response is important. Please refer below for more information.

Investigation case manager: Con Soumbassis

Phone: +61 3 8539 2415

Fax: +61 3 8539 2499

E-mail: operations3@adcommission.gov.au

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

Return completed questionnaire to: Preferably by email to:
operations3@adcommission.gov.au

OR

Anti-Dumping Commission
GPO Box 1632
Melbourne Victoria 3000
Australia

Attention: Director Operations 3

FOR OFFICIAL USE ONLY

GOODS UNDER CONSIDERATION

The goods covered by the anti-dumping duty notice are:

- *Pineapple prepared or preserved in containers not exceeding one litre (consumer pineapple); and*
- *Pineapple prepared or preserved in containers exceeding one litre (food service & industrial pineapple)*

Consumer pineapple and food service and industrial (FSI) pineapple are two separate goods.

The goods are classified under sub-heading 2008.20.00 statistical codes 26, 27 and 28 in Schedule 3 to the *Customs Tariff Act 1995*.

2008.20.00	Pineapples
2008.20.00/26	- <i>Canned, in containers not exceeding one litre</i>
2008.20.00/27	- <i>Canned, in containers exceeding one litre</i>
2008.20.00/28	- <i>Other</i>

SECTION A

COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office:

Name: Joustine Felix F. Campaña
Position in the company: Legal Director
Address:
Telephone: +63 2 810 2601
Facsimile number: +63 2 816 6483
E-mail address of contact person: Joustine.Campana@doleintl.com

Factory:

Name: Myla S. San Buenaventura
Position in the company: Finance Director
Address: Dole Philippines, Inc.
Polomolok, South Cotabato, Philippines 9504
Telephone: +63 83 500 2500
Facsimile number: +63 83 500 2600
E-mail address of contact person: myla.sanbuenaventura@doleintl.com

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: Minter Ellison
Address: 25 National Circuit Forrest, ACT 2603
Telephone: John Cosgrave – 026225 3781
Facsimile/Telex number: 0262253781
E-mail address of contact person: john.cosgrave@minterellison.com;

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company information

1. What is the legal name of your business?

FOR OFFICIAL USE ONLY

Dole Philippines, Inc., which for the purposes of this questionnaire shall be referred to as DPI

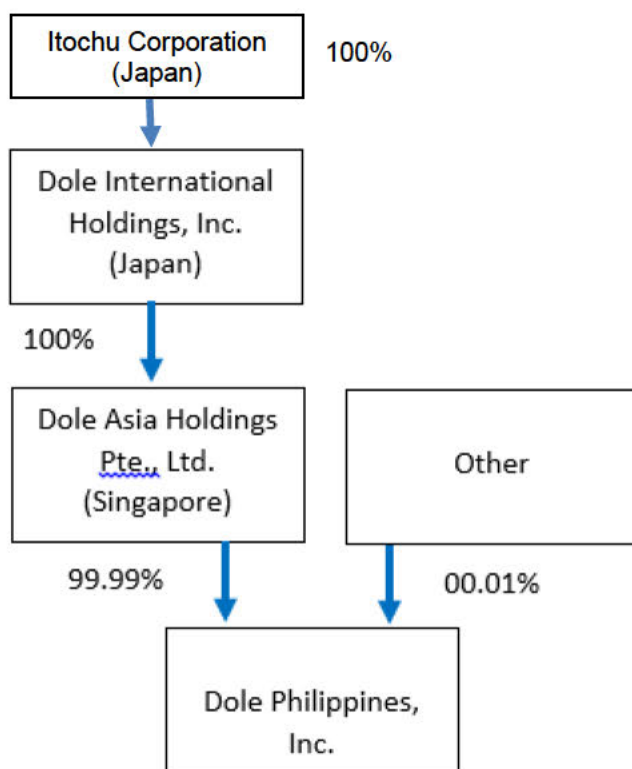
What kind of entity is it (e.g. company, partnership, sole trader)?

Private limited company

Please provide details of any other business names that you use to export and/or sell goods.

DPI can also do business under the names Dole Philippines or Polaris Pineapple Cannery. The subject goods are sold to Dole Asia Holdings Pte. Ltd. (DAH), which in turn sells to Australia.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders 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).



3. If your company is a subsidiary of another company, list the principal shareholders of that company.

Dole International Holdings, Inc. (DIH), a Japan company, owns 100% of DAH.

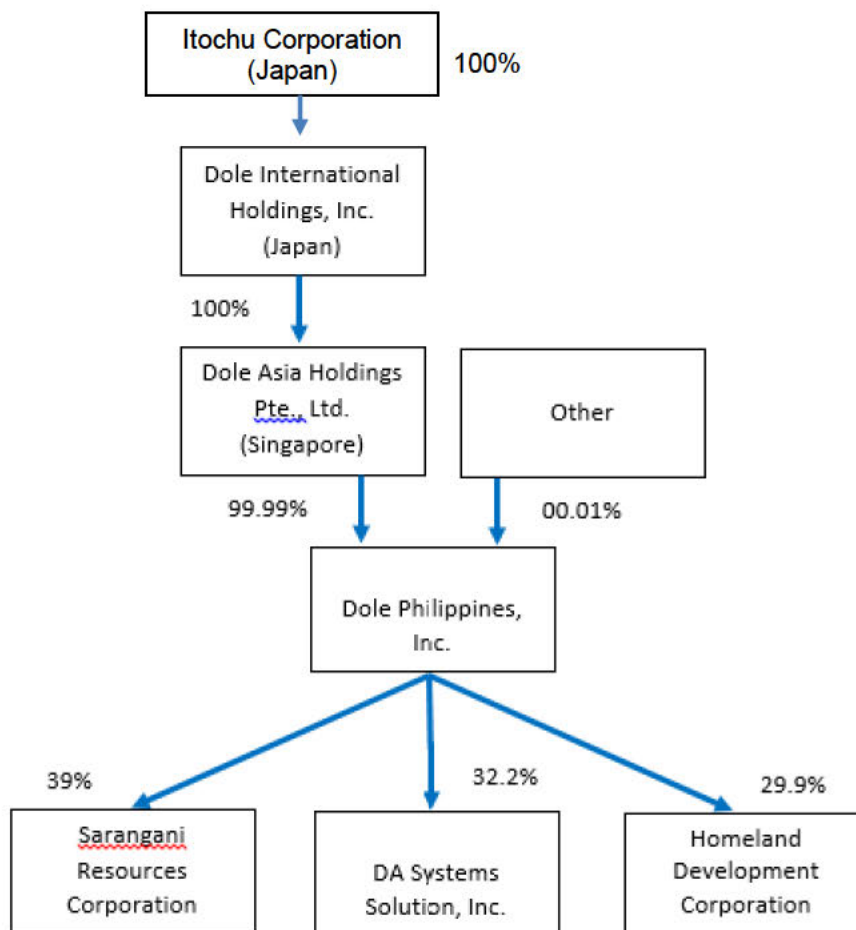
Please refer to A-3.2 above.

FOR OFFICIAL USE ONLY

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

ITOCHU Corporation, a Japan company, owns 100% of DIH.

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.



6. Are any management fees/corporate allocations charged to your company by your parent or related company?

Direct costs incurred by an affiliate that specifically relate to DPI are charged to the company. No management fee allocations are charged to DPI.

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

The merchandise under review, consumer pineapple in containers from the Philippines, is produced by DPI which is a manufacturer of packaged fruit products. DPI has had one factory in the Philippines located in Polomolok, South Cotabato in the island of Mindanao for more than 50 years. DPI has a second factory in Surallah, South Cotabato, which it has been operating since

FOR OFFICIAL USE ONLY

2006. The majority of the fresh pineapple (hereafter referred to as PA) used to produce the pineapple in containers is produced by the company in its managed plantations and a growing quantity is also sourced from contract growers. In addition to consumer pineapple in containers, DPI produces FSI pineapple, pineapple juice products, including canned pineapple juice, pineapple juice concentrate in bins and drums, single strength pineapple juice in drums and clarified pineapple juice in bins and drums; canned tropical fruit and fruit salad; nata de coco; pineapple, tropical fruit and deciduous fruit in plastic cups and jars; and fresh pineapple in carton boxes.

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:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

DPI is a producer of pineapple in containers and sells the product in the Philippine domestic market to independent, unaffiliated distributors. All sales (except for those identified below in B-2-(c)) to the Asia Pacific region, including Australia, of pineapple in containers produced by DPI are made by DAH which purchases the product from DPI. DAH's offices are at 10 Marina Boulevard, #34-03 Marina Bay Financial Centre, Tower 2, Singapore 018983.

In addition to pineapple in containers produced by DPI, DAH sources the product from another subsidiary, Dole Thailand Ltd, which operates three canneries located in Thailand. Dole Thailand's operations are entirely separate from DPI's operations and none of the canned pineapple produced by DPI is dealt with by Dole Thailand.

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

The following are the divisions within Dole Philippines Inc.

Dolefil – producer of fresh and packaged pineapple products

Stanfilco – producer of fresh banana and vegetable products

Philippine Marketing-Packaged Foods

Philippine Marketing-Fresh Foods

Refer to Appendix 1 for DPI's internal organisational structure.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

Refer to Appendix 2.

A-4 General accounting/administration information

1. Indicate your accounting period.

The local statutory accounting period of DPI is the calendar year in accordance with Philippine law and the financial statements are prepared from 1st January to 31st December each year.

The corporate accounting period for DPI is a 13-period fiscal year consisting of 13 equal four-week accounting periods ending on the Saturday closest to March 31st. Thus DPIs fiscal year 2015 ran from April 1, 2015 to March 31, 2016.

DPI maintains its books and records in Philippine Peso (PHP) and prepares its financial statements in PHP for local statutory purposes. The Peso expenses are translated to US \$ each accounting period, at the average exchange rate for the period and reported in US\$ for the purpose of Dole Group accounting.

The DPI financial accounting system is in accordance with US GAAP which also corresponds to Philippine statutory accounting rules. Although for Philippine statutory the reports are prepared in accordance with International Financial Reporting Standards (IFRS), for product costing and US reporting DPI continues to follow US GAAP.

2. Indicate the address where the company's financial records are held.

The accounting records relevant to product costing are held at DPI's main office in the Philippines.

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

Audited accounts for 2015 will not be completed until sometime in May 2016. Unaudited accounts for that period and audited accounts for 2014 are included in Appendix 3

FOR OFFICIAL USE ONLY

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

Not applicable.

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

No

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

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

Raw materials are valued at lower of weighted average landed cost or net realizable value

Work in process and finished goods are valued at lower of standard cost or net realizable value.

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc.) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc.);

DPI uses actual costs at the year-end as recorded in the general ledger of its financial accounting system to value units of production. Costs are recorded in direct and indirect cost centers that reflect each of the processes for the production of canned PA and other products.

In addition, in order to value production output on an interim period basis, DPI calculates estimated unit costs on an annualized standard cost basis. At the year-end such standard costs are revalued based on the actual full year costs and volumes.

Direct costs are accounted for in the relevant direct cost centre and directly allocated by product group and sub category.

Indirect costs are accumulated in a pool and allocated over the total production volume in standardized cases produced. For the purpose of this inquiry, we have reallocated indirect costs according to net realizable value.

More information is provided under section G3.

FOR OFFICIAL USE ONLY

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

Obsolete inventory – inventory that meets any of the following criteria is written down to its net realizable value by 100% provision:

- i. The specifically identified inventory is no longer considered usable or salable in normal trade channels**
 - ii. The specifically identified perishable inventory is past its “use by” or “sell by” date.**
 - iii. The category of inventory has had little or no usage due to a change in internal demand (use of the product in the company products or processes) or external demand (sales to customers) in the preceding twelve months**
- valuation methods for scrap, by products, or joint products;

Tinplate scrap generated by can production is sold as scrap at market value and the revenue taken as an offset to can material costs.

Dented cans of finished goods or cans opened for quality assurance inspections are scrapped and the fruit material contents put back into the fruit production stream.

By-products, such as mill material generated from the remaining fibrous material of the PA, are sold for use as cattle feed and the proceeds used to offset the cost of the pineapple fruit cost pool.

Joint products are accounted for as follows. The cost of the raw PA, that is used in the production of Fresh PA, processed solid pineapple products and pineapple juice products is allocated between the joint products containing Fresh PA and processed solid pineapple and to PA juice products according to its net realizable value. When raw PA is used solely for the production of juice (i.e. the whole PA is pressed for juice and is not a co-product with solid PA) then the cost of that volume of raw PA is allocated [100%] to PA juice products.

There are multiple split off points at which the PA raw material that will be used to produce other products becomes identifiable. First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw PA fruit is first cut up, and again along the whole length of the preparation line where additional PA meat (including remaining PA pieces at the table end) is split off and, if it is not to be used for crushed PA, transferred to juice production. Second, the cut up PA (PA slices, chunks, tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the PA preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit. Thirdly, the by-products, consisting of “mill material” (the remaining fibrous material of the PA fruit) is identifiable from the exit of the grinding machine (for

FOR OFFICIAL USE ONLY

shells and ends) and at the exit of the pressing machine (for cores and other material pressed for juice). The mill material is sold for cattle feed. Revenue from mill materials is credited to the operations.

- valuation and revaluation methods for fixed assets;

Fixed assets are valued at acquisition cost or, for self-constructed assets, at actual cost.

No assets have been revalued in the period of review or in the five years prior to that.

- average useful life for each class of production equipment and depreciation method and rate used for each;

Depreciation is computed on the straight-line method based on the estimated useful lives of the assets as follows:

Leasehold improvements	10 years
Land improvements	10 years
Buildings and improvements	10years
Machinery and equipment	5years
Transportation equipment	4years
Computer software, communication and information systems	5years

Leasehold improvements are amortized over the estimated useful lives or the terms of the lease contract.

The DPI policy is to write off permanently idled equipment.

- treatment of foreign exchange gains and losses arising from transactions;

Net foreign exchange gains or losses from transaction in currencies other than the functional currency [which is the US\$] are credited or charged to operations.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

Net foreign exchange gains or losses from the translation of assets and liabilities are credited or charged to operations.

- inclusion of general expenses and/or interest;

DPI is a manufacturing entity and so all of its operating expenses, including factory related administration, all general expenses and interest costs are considered as relating to production and are included in the valuation of product costs, cost of goods sold and inventory.

- provisions for bad or doubtful debts;

FOR OFFICIAL USE ONLY

Condition or Event	Minimum Allowance Percentage
Bankruptcy filing or like indication of credit risk	100%
Receivable past due 180 days	50%
Receivable past due 90 to 180 days	Judgment based on facts and circumstances
Receivable past due 0 to 90 days	Additional loss development for balances that will become uncollectible based on historical losses and current conditions. Such allowances must be developed and applied in a systematic manner and supported by historical losses or current events with a quantifiable effect on historical losses.

- expenses for idle equipment and/or plant shut-downs;
Not applicable
- costs of plant closure;
Not applicable
- restructuring costs;
Not applicable
- by-products and scrap materials resulting from your company's production process; and
Scrap materials are sold for market value and recognised as an offset to the cost of the related material in the product costing. In the local financial statements such scrap sales are shown as Other Income.
- effects of inflation on financial statement information.
Inflation accounting is not applicable

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

There were no changes in the company's accounting methods in the last two years

A-5 Income statement

FOR OFFICIAL USE ONLY

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				

FOR OFFICIAL USE ONLY

NET PROFIT (22)=(20-21)				
-------------------------	--	--	--	--

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "**Income statement**".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

Please refer to the INCOME STATEMENT tab in Attachment 1

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

FOR OFFICIAL USE ONLY

Please refer to the TURNOVER tab in Attachment 1

FOR OFFICIAL USE ONLY

SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex-factory level.

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;
an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

name;
address;
contact name and phone/fax number where known; and
trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

Name	:	
Address	:	
Contact person	:	
Phone No.	:	(
Fax No.	:	(
Trade level	:	

Name	:	
Address	:	
Contact person	:	
Phone Nos.	:	
Fax No.	:	(
Trade level	:)

B-2 For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

FOR OFFICIAL USE ONLY

The goods are loaded onto a dry container van and transported from Dole cannery (Polomolok, South Cotabato) to the nearby port of Calumpang, General Santos City or the port of Manila. Then, the goods are transhipped and loaded on the vessel going to Australia.

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

Dole Philippines, Inc

Functions performed: - manufactures the goods and delivers to the ports of Calumpang or Manila.

Dole Asia Holdings Pte., Ltd. (DAH)

Functions performed: - exporter, distributor and shipper of all exported packaged fruit products packed in Philippines No commissions are paid to DAH.

Shipping line.

Functions performed: - load on the vessel and convey to the destination.

[REDACTED]

Functions performed: - Is the customer of DAH and the distributor of the goods to ultimate customers in Australia [REDACTED] handles retail account sales. No commissions are paid [REDACTED]

[REDACTED]

Functions performed: - Is the customer of DAH and the distributor of the goods to [REDACTED]. No commissions are paid to [REDACTED] [confidential customer details]

Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia

DAH sold directly to Australian customers:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [confidential delivery terms details]

- (c) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

FOR OFFICIAL USE ONLY

DPI has a Sales Agreement with DAH and DAH's engagement with [REDACTED] is covered by a Letter of Agreement.

Master Distributor Agreement with [REDACTED]

Refer to Appendix 4 for the Sales Agreement with DAH and Appendix 5 for the Letter of Agreement with [REDACTED] [confidential customer details]

- (d) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Price negotiation

[REDACTED]
[confidential price negotiation details]

Order processing & delivery

[REDACTED]
[confidential order processing and delivery details]

Invoicing

Once the vessel departs the port of export a commercial invoice will be issued by DAH to the customers via e-mail, then an original copy will be sent via courier.

Payment

Payment to DAH by the distributors is per agreed payment terms. Payment to DPI by DAH is through inter-company settlement.

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

Neither DPI nor DAH is related to the distributors in Australia.

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

Refer to Appendix 6. – Forward Orders

FOR OFFICIAL USE ONLY

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

No.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Type	commercial model/grade or type (e.g. piece, crushed, tidbits etc)
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Consumer or FSI	consumer pineapple or FSI pineapple
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.

FOR OFFICIAL USE ONLY

costs*	
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

Refer to Australian Sales tab in Attachment 1

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

Other costs, charges and expenses incurred by DAH in export transactions are set out in the column headed 'DAH-SG&A' in the Australian Sales tab in Attachment 1.

B-6 For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

FOR OFFICIAL USE ONLY

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

No discounts, rebates, allowances were granted to the goods under consideration

- B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

No credit notes have been issued relating to the goods under consideration.

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

Not applicable

- B-9** Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

Refer to Appendix 7.

SECTION C
EXPORTED GOODS & LIKE GOODS

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

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

FOR OFFICIAL USE ONLY

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

FOR OFFICIAL USE ONLY

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

FOR OFFICIAL USE ONLY

[REDACTED]

[REDACTED]

[REDACTED]

[confidential product details]

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[confidential production identification details]

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

FOR OFFICIAL USE ONLY

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

[confidential product comparison details]

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

Refer to Appendix 8.

FOR OFFICIAL USE ONLY

SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

*you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

None of DPI's domestic customers are related companies.

DPI markets consumer pineapple in the Philippines through distributors.

Distributors are responsible for delivering, storing, promoting and merchandising products to wholesalers and retail outlets. DPI's distributors maintain a network of warehouses in key cities in the Philippines.

For typical distribution agreements please refer to Appendix 9 and 10

DPI does not sell to retailers.

FOR OFFICIAL USE ONLY

- D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

DPI's gross domestic selling prices do not vary according to distribution channel but net prices after discounts do vary. Please see D.6 below

- D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.



[confidential sales product details]

Refer to Appendix 11 for the Domestic Price List

- D-4** Prepare a spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Type	commercial model/grade or type (e.g. piece, crushed, tidbits etc)
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.

FOR OFFICIAL USE ONLY

Consumer or FSI	whether the product is consumer pineapple or FSI pineapple
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

Please see– DOMESTIC SALES tab in ATTACHMENT 1

D-5 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-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.



Refer to DOMESTIC SALES tab in ATTACHMENT 1. [confidential cost information]

FOR OFFICIAL USE ONLY

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

DPI gives discounts ranging from



[confidential

discount information]

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

Refer to Appendix 12.

FOR OFFICIAL USE ONLY

SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

FOR OFFICIAL USE ONLY

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

DPI engages unaffiliated trucking companies to transport containerized canned pineapple from its cannery to the port of Calumpang. Rates are fixed by contract with the truckers. All trucking costs to the wharf are captured in a group of general ledger accounts shown in the table below.

The unit cost per pallet is derived from the total charges for all canned Pineapple solid trucked divided by the total number of actual pallets of solid pineapple shipped to give a weighted average cost per pallet. Unit cost per case of any given product is computed by dividing the average cost per pallet by the number of cases per pallet for any given product.

General Ledger source is business unit [REDACTED], and unit costs are shown below:

[REDACTED]

[REDACTED]

[confidential transport cost details]

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- 1) terminal handling;
- 2) wharfage and other port charges;
- 3) container taxes;
- 4) document fees and customs brokers fees;
- 5) clearance fees;
- 6) bank charges, letter of credit fees
- 7) other ancillary charges.

FOR OFFICIAL USE ONLY

other ancillary charges.

All these costs are captured in a group of general ledger accounts.

The expense is allocated to various products on a per pallet basis, then to individual products based on the number of cases per pallet for such products.

General Ledger source is business unit [REDACTED], and unit costs are shown below:

[REDACTED]

[REDACTED]

[confidential handling cost details]

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

Below are monthly interest rates published by the Banko Sentral ng Pilipinas.

FOR OFFICIAL USE ONLY

Month	Lending Rates*	
	High	Low
2015		
Jan	6.8943	4.5423
Feb	6.8599	4.4803
Mar	6.8551	4.4866
Apr	6.8525	4.5066
May	6.9902	4.5236
Jun	6.9744	4.5246
Jul	6.9881	4.5611
Aug	6.9820	4.4997
Sep	6.8426	4.4467
Oct	6.7036	4.3322
Nov	6.7602	4.3715
Dec	6.8184	4.3700
* Average of all high/low values.		

[illegible]

Average credit period for Australia market is .

4. Packing costs

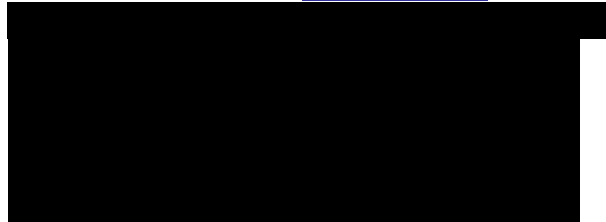
List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**Packing**'.

FOR OFFICIAL USE ONLY

Cans of pineapple are packed for export using automated lines where labels are applied, cans are stuffed into carton cases or trays with plastic shrinkwrap, stacked on a pallet and on a slip-sheet, and encircled with stretch wrap. Costs are allocated to finished goods on the basis of the number of cases stacked per pallet.

General Ledger source is business unit [REDACTED], and unit costs are shown below:

Unit cost (\$)

A large black rectangular box redacting the content of the table.

[confidential packing cost details]

The same packing cost is incurred on all products packed whether for export or domestic markets.

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

There was no commission paid in relation to export sales to Australia during the investigation period

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Dole does not issue consumer warranties or guaranties in connection with its sales of canned pineapple, and does not perform servicing activities. Warranty expenses, if any, are incurred in the form of credits granted to customers for claims for damaged or unsaleable products. There were no warranty expenses that relates to Australian sales in the investigation period.

FOR OFFICIAL USE ONLY

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Warehousing Expense

Dole’s work in process (i.e. unlabeled cans in incubation period) and finished goods are stored in its own warehouses as well as third party warehouses while waiting for the target ship date.

The unit cost allocated is the total charges for the internal and external warehousing of all canned Pineapple solid divided by the total number of actual cases of solid pineapple shipped to give a weighted averaged cost per case.

Costs are allocated to finished goods on the basis of the number of cases stacked per pallet. General Ledger source is business unit [REDACTED], and unit costs are shown below:



[confidential warehousing cost details]

There is no difference between Domestic and Export sales in the warehousing expenses incurred prior to shipment. Warehousing expenses after shipment are to the cost of the distributors.

Selling & Admin Expenses

Administrative expenses incurred by DAH are allocated relative to net sales. The selling and marketing expenses incurred in Australia go through a promotional work plan pre-approval process. The amounts are determined based on the revenue target and pineapple supply allocation.

Refer to column “SG&A-DAH” in Australian Sales tab to Attachment 1.

8. Currency conversions

FOR OFFICIAL USE ONLY

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

Refer to Appendix 13.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, **"domestic sales"**)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

Refer to product specifications attachment in Appendix 8 and the comparison table in section C-3.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

FOR OFFICIAL USE ONLY

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

DPI maintains Customs Bonded Manufacturing Warehouses & Ecozone Export Enterprise that allow the company to import raw materials like tinplate, sugar, paper rolls for cartons and labels, and various other ingredients tax- and duty-free on condition that they become part of products that get re-exported. More than 90% of DPI's production is for export. Therefore the product costs that DPI charges to all export markets do not include such customs duties and taxes. Customs duties paid on imported manufacturing inputs incorporated in product sold domestically are set out in column AE of the Domestic Sales tab of Attachment 1 .

Refer to Appendix 14 Customs Bonded Manufacturing Warehouse.pdf for relevant Philippine legislation on Customs Bonded Manufacturing and Smelting Warehouses.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

FOR OFFICIAL USE ONLY

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

There is no significant trade level difference.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

FOR OFFICIAL USE ONLY

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. Calculate the average credit period

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

Below are monthly interest rates published by the Banko Sentral ng Pilipinas.

Month	Lending Rates*	
	High	Low
2015		
Jan	6.8943	4.5423
Feb	6.8599	4.4803
Mar	6.8551	4.4866
Apr	6.8525	4.5066
May	6.9902	4.5236
Jun	6.9744	4.5246
Jul	6.9881	4.5611
Aug	6.9820	4.4997
Sep	6.8426	4.4467
Oct	6.7036	4.3322
Nov	6.7602	4.3715
Dec	6.8184	4.3700
* Average of all high/low values.		

FOR OFFICIAL USE ONLY

[illegible]

Average credit period for domestic market is

Average credit period for Australia market is 100 (see E-1.3).

The following items are identified in the amounts quantified at question D-4:

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

DPI incurs inland transportation charges, which includes trucking from the Cannery to the Pier, freight from Calumpang to the port of destination, and transportation from the port to the distributor's warehouse, in connection with the domestic sales.

General Ledger source are business units [REDACTED]
[REDACTED] Unit costs are shown below:

FOR OFFICIAL USE ONLY

[redacted]
[confidential transport cost details]

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

Aside from handling, loading and ancillary charges at the port of Calumpang, Gen. Santos City DPI does not incur any handling, loading and ancillary charges in connection with the domestic sales.

General Ledger source is business unit [redacted]
and unit costs are shown below:

A large rectangular area of the document is completely redacted with a solid black box, obscuring any data or text that might have been present.

[confidential handling charge details]

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

Cans of pineapple are packed for export using automated lines where labels are applied, cans are stuffed into carton cases or trays with plastic shrinkwrap, stacked on a pallet and on a slip-sheet, and encircled with stretch wrap. Costs are allocated to finished goods on the basis of the number of cases stacked per pallet.

General Ledger source is business unit [redacted], and unit costs are shown below:

A large rectangular area of the document is completely redacted with a solid black box, obscuring any data or text that might have been present.

FOR OFFICIAL USE ONLY

[confidential packing cost details]

The same packing cost is incurred on all products packed whether for export or domestic markets.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

DPI does not pay any commission to any local customers.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Dole does not issue consumer warranties or guaranties in connection with its sales of canned pineapple, and does not perform servicing activities.

Warranty expenses, if any, are incurred in the form of credits granted to customers for claims for damaged or unsaleable products.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

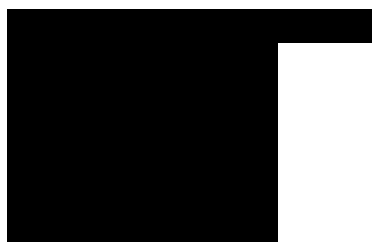
Warehousing Expense

FOR OFFICIAL USE ONLY

Dole's work in process (i.e. unlabeled cans in incubation period) and finished goods are stored in its own warehouses as well as third party warehouses while waiting for the target ship date.

The unit cost allocated is the total charges for the internal and external warehousing of all canned Pineapple solid divided by the total number of actual cases of solid pineapple shipped to give a weighted averaged cost per case.

Costs are allocated to finished goods on the basis of the number of cases stacked per pallet. General Ledger source is business unit [REDACTED] and unit costs are shown below:



[confidential warehousing cost details]

There is no difference between Domestic and Export sales in the warehousing expenses incurred prior to shipment. Warehousing expenses after shipment are to the cost of the distributors.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

FOR OFFICIAL USE ONLY

SECTION F
EXPORT SALES TO COUNTRIES OTHER THAN
AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

Please refer to – THIRD COUNTRY tab in Attachment 1

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

Delivery terms may vary.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - i.e. of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. 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.

(a) Production facilities

DPI operates a fresh pineapple packing plant and two canneries in Southern Philippines. The fresh pineapple packing plant and one cannery are located in Polomolok, South Cotabato and another cannery in Surallah, South Cotabato.

The fresh fruit packing plant produces fresh pineapples packed in corrugated carton boxes for export to various Asian markets.

FOR OFFICIAL USE ONLY

The cannery processes raw pineapple and other topical fruits to produce canned pineapple and other canned and packaged fruit and juice products.

[REDACTED]

[REDACTED]

[confidential cannery production details]

In addition to the cannery DPI operates a pineapple plantation located in proximity to the cannery in Polomolok.

(b) Products

DPI produces both fresh pineapples in cartons as well as processed pineapple.

Fresh pineapples are packed at its packing plant, while processed products are produced at the cannery.

DPI produces three categories of processed products in the cannery:

(i) solid pack pineapple which includes canned pineapple and pineapple chunks packed in plastic cups and jars;

(ii) pineapple juice (including single strength juice and juice blends, clarified pineapple juice and pineapple juice concentrate);

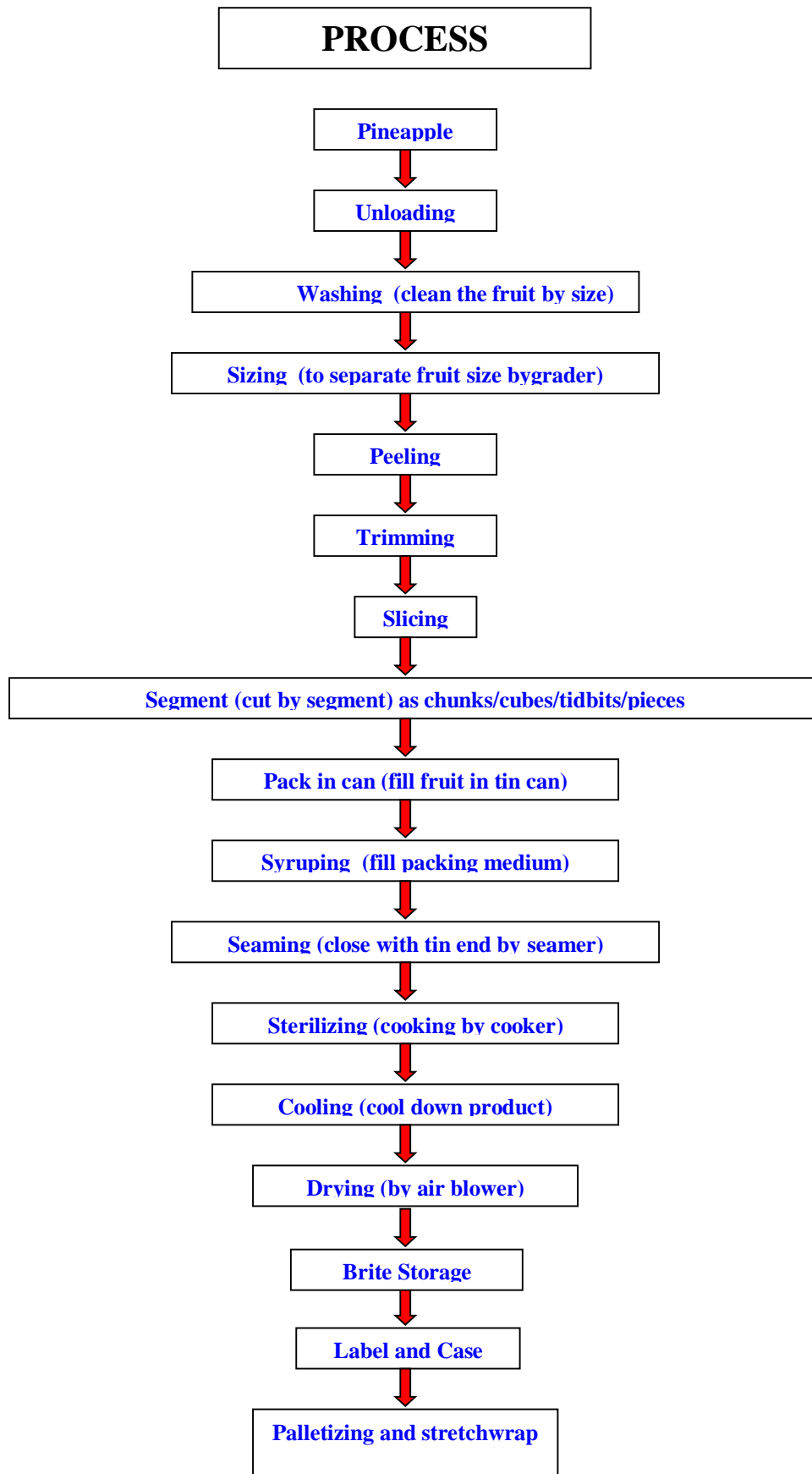
(iii) canned and packaged tropical fruits and tropical fruit salad.

In addition, the cannery produces , as a by-product from the remaining fibrous material of the pineapple fruit, mill material that is sold for cattle feed.

(c) Production Process for Processed Pineapple

Attached on the page below is a flow chart of the production work centre.

FOR OFFICIAL USE ONLY



FOR OFFICIAL USE ONLY

The process begins with raw pineapple. Majority of the raw pineapple that DPI processes is sourced from its own plantation; in addition, a significant portion is sourced from contract growers in the surrounding areas. At the cannery the harvested pineapple is unloaded from the owner's trucks, inspected to reject defective or sub-standard fruit, and then washed and graded for size. The size-graded pineapple are then fed by a series of water flumes through one of the specially designed ginaca machines located at the head of each preparation line. For each production run the ginaca machine on each line is adjusted to process pineapple of a particular size. In a series of rapid steps, the ginaca cuts off the ends of the pineapple, shells the pineapple by cutting a large cylinder out of the centre, cuts away from the shell the remaining yellow pineapple meat that lies between the central cylinder and the outer green shell, cuts away the pineapple meat attached to the ends, and cuts a centre core out of the cylinder. The cores and the yellow pineapple meat that has been cut away from the shells and ends are conveyed to a grinding and then to a pressing machine for the production of pineapple juice. The shells and ends are conveyed to a separate grinding machine and pressing machine for the production of clarified pineapple juice (CPAJ). The cored pineapple cylinders are conveyed to the preparation line.

At the preparation line the cored pineapple cylinders are inspected, trimmed and sliced. Generally different preparation lines are used for the production of pineapple slices and chunks, because chunks are twice the slice thickness of regular slices. Most of the production lines are easily and quickly convertible between slices and chunk production, however, with a simple adjustment of the width setting of the slicing machines and the mounting of can racks (for packing slices) or chunks slicers (for cutting thick slices into chunks).

The determination as to which preparation lines are to be used to produce any particular form of canned pineapple depends on the production schedule for the day and the availability and proportion of the fruits per size.

Generally, the determination to produce slices or chunks is made at the fruit grading stage on the basis of fruit size, in order to achieve the greatest recovery. The smaller and largest fruit is used to produce chunks; the majority of the medium sized fruit is used to produce slices, depending on production needs; while the very smallest fruit is run to juice or crushed.

The production lines are then set up to produce the particular product form. Following processing through the ginaca machine individual cored cylinders that are [significantly bruised or blemished on one side (and thus yielding only partial slices) may be manually transferred from the slice line to the chunk line in order to increase the overall recovery].

FOR OFFICIAL USE ONLY

For production of pineapple slices the cored pineapple is sliced by machine. The slices or rings that meet Dole's cut and grading requirements are then selected out for packing directly into a can. The product grade of canned pineapple is determined at the point where the cut-up pineapple is placed in the can. The cannery workers packing the pineapple into the cans sort the sliced or cut up pineapple according to the physical characteristics of the pineapple cuts. Product grade is determined by the particular characteristics of the pineapple cuts (i.e. slices, chunks or other forms) that are being packed, according to established criteria: colour, presence or absence of blemishes, amount of core, translucency.

The remaining portion of pineapple not suitable for slices is further cut into cubes (depending on the need for this cut of pineapple), tidbits, or pieces. These different forms or cuts are selected out (in descending order of size) as the cut up pineapple moves down the production line. The remaining pineapple at the end of the table not suitable for segments or for chunks is collected and sent to a crushing machine for the production of crushed pineapple, or to the pressing machine for production of pineapple juice.

For pineapple that is to be made into chunks, it is first cut into slices (thicker than the slices cut for pineapple rings) and then cut into chunks. The chunks are first selected out, followed by selection of pieces, with the remaining pineapple again not suitable for segments or for chunks going to crushed or to pressing for juice. All along the preparation line the trimmings are collected and conveyed to the pressing machine for the production of juice.

After a can is packed with the particular solid pineapple form (slices, chunks, cubes, tidbits, or pieces), it is then filled with a packing medium, either pineapple juice and citric acid for juice pack, or a syrup made by mixing sugar, water and citric acid for syrup pack. The can is then vacuum-sealed with a can lid and the canned pineapple pasteurized by being cooked in the can and then rapidly cooled.

The crushed pineapple follows a slightly different process. There is no separate preparation line for the preparation of crushed pineapple; rather the remaining pineapple meat that has not been selected for canning in another form is sent to the crusher for processing as crushed pineapple. The crushed pineapple meat, upon exiting the crushing machine, is sterilized by cooking on masse, and then pumped into cans and the cans sealed are held for a few minutes to allow heat distribution and sterilization within the can and cooled.

After cooling, the canned pineapple (of all forms) is stacked and allowed to sit (incubate) for seven days to allow for the appearance of any bulging or can leakage. Thereafter, paper labels are attached to the cans and the cans are packaged into cardboard carton boxes or trays. Retail can sizes are generally packaged by machines into full wrap around cardboard boxes. Food service number 10 cans are generally packed 6 cans per carton. The cartons or trays are then stacked on a pallet and or slipsheet and encircled with stretch wrap.

FOR OFFICIAL USE ONLY

(d) Joint products, by-products and scrap

As noted above in the description of the production process, DPI produces several joint products and by-products in conjunction with its production of canned pineapple, and pineapple packed in plastic cups and jars. The other products are produced from the common raw material, fresh pineapple. The joint products include: i) pineapple juice, in the form of single strength juice and juice blends, pineapple juice concentrate and clarified pineapple juice; and ii) canned and packaged tropical fruit mixtures that contain pineapple.

The by-products produced with solid pineapple and pineapple juice consist of “mill material”, the fibrous material of the pineapple fruit that remains after shells and ends are ground and cores and other materials are pressed for juice.

Separately, the production of cans and can ends generates tinplate scrap, which is sold as scrap.

Certain miscellaneous waste materials (such as cardboard fibre, plastic and damaged wood pallets) are also sold as scrap.

Pineapple juice and tropical fruit mixtures are considered joint products because they meet the two essential tests of a joint product: they are produced jointly using common inputs (the common raw material and certain common production processes) and are significant commercial products that are sold in their own right and are purposefully produced for commercial sale and produce significant revenues.

Mill material, by contrast, is considered a by-product, as it is not an intended commercial product and its revenues are relatively small.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Investigation Period
A – Production capacity (eg kg, tonnes)*			
B – Actual production in volume (eg kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

FOR OFFICIAL USE ONLY

Provide this information on a spreadsheet named "**Production**".

Please see the PRODUCTION tab in ATTACHMENT 1.

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

The general ledger of DPI is generated in Philippine Peso (PHP) and in US\$. Philippine peso is used for local statutory requirement and US\$ for the internal reports for the management. Each period end the transactions in PHP are translated to US\$ using the average exchange rate after which the group management accounts are prepared for consolidation within the Dole group.

In addition, the cost of goods sold is initially valued at budget or standard and each period the account is restated to actual through a Variance-To-Standard (VTS) entry. At the same time, this VTS report is sent to market for charge-out. Hence, every period end the record under cost accounting is reconciled to financial accounting. Minor adjustments are booked at year-end to take-up effect of any adjustment entry to align to the audited financial statements.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

Yes, the cost accounting system of DPI is based on standard cost which becomes the budget.

Actual costs are recorded in direct and indirect cost centers that reflect each of the processes for the production of canned pineapple and other products. Moreover, costs for growing of pineapples are expensed as incurred, except in expansion areas where such costs are capitalized and amortized over 3 years.

Any variance against the actual is allocated to each product category/family and market based on year-to-date shipment volume contribution. The allocation is done manually or offline and a report is sent to Regional office for charge-out. On the other hand, an adjusting entry in the system is recorded but it is lump in one account only.

3. Provide details of any significant or unusual cost variances that occurred during the investigation period.

FOR OFFICIAL USE ONLY

Generally the areas where cost inputs may fluctuate would concern the following: the Philippine Peso exchange rate; the cost of tinplate; the cost of sugar; the cost of oil that impacts the cost of producing steam to run the boilers and also impacts the trucking cost.

The price of raw pineapples from growers has generally remained stable for the last several years.

- 4 Describe the profit/cost centres in your company's cost accounting system.

Direct cost centres

The cannery product costs are calculated in the cost accounting system for the following process cost centres:

agriculture

can production

carton production

fruit receiving / ginaca / preparation

processing (canning, pasteurization, and cooling)

juice processing

juice packing

diversified product packing

warehouse/cold storage

post canning warehouse expense (includes application of packaging, palletizing, and forwarding and movement costs)

wharf operations

All costs incurred in maintaining the plantation, harvesting and hauling to the packing plant and the cannery, agriculture division management staff and purchased fruit from growers are captured in Agriculture division cost centers and comprise the total cost of fruit.

Canned pineapple moves through the following cost centres: fruit receiving/ginaca/preparation; processing and post canning warehousing.

Separately identifiable materials are recorded as direct object accounts (e.g. fruit, labels, cases, cans, etc). These direct costs are allocated to products within each identifiable product group (e.g. a given can size) on the basis of standard cases of saleable production.

Joint products are accounted for as follows. The cost of the raw pineapple that is used in the production of Fresh pineapple, processed solid pineapple products and pineapple juice products is allocated between the joint products containing Fresh pineapple and processed solid pineapple and to pineapple

FOR OFFICIAL USE ONLY

juice products according to weight. When raw pineapple is used solely for the production of juice (i.e. the whole pineapple is pressed for pineapple juice and is not a co-product with solid pineapple then the cost of that volume of raw pineapple is allocated [100%] to pineapple juice products.

There are multiple split off points at which the pineapple raw material that will be used to produce other products becomes identifiable. First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw pineapple fruit is first cut up, and again along the whole length of the preparation line where additional pineapple meat (including remaining pineapple pieces at the table end) is split off and, if it is not to be used for crushed pineapple, transferred to juice production. Second, the cut up pineapple (slices, chunks, cubes tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the pineapple preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit.

By-products (mill material) are sold as scrap and the proceeds used to offset the cost of the pineapple cost pool.

Indirect cost centres

Aside from the usual support functions namely: human resources, finance, logistics, engineering, quality assurance, legal, MIS, and general administrative, all direct cost centers have some indirect costs too.

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Direct cost allocation

The cost of the raw pineapple captured in the Agriculture division cost centers is first allocated between Fresh, Processed Pineapple and Diversified product groups to the extent that the activity or cost element is identifiable to any of these major product groups. Any that could not be identified to any major product group are then allocated on the basis of weight of pineapple consumed by each product group.

Any that is used in the production of both solid pineapple and juice is allocated between the two product groups on the basis of [100%] allocated to the products containing solid pineapple and [0%] to pineapple juice products, when juice is used as packing medium. When juice is used as a stand-alone saleable product, i.e. no solid content, allocation is made based on standard pineapple usage. When raw pineapple is used solely for the production of juice (i.e. the whole pineapple is pressed for juice and is not a co-product with solid pineapple products) the cost of that volume of raw pineapple is allocated [100%] to pineapple juice products.

FOR OFFICIAL USE ONLY

Other direct material costs (other than pineapple) are valued by the unit inventory values of raw materials multiplied by their actual usage rates in each product. The materials inventory is valued on a delivered cost basis by the weighted average FIFO method.

Direct costs in processed pine manufacturing cost centers are allocated to the various products to the extent that they are identifiable to such products. Those that are not identifiable are allocated on the basis of standard cases produced for each product.

Indirect cost allocation

Indirect costs are allocated to the major product groups (fresh pineapple, processed pineapple and diversified) to the extent such costs are identifiable to such product groups. For instance, fresh packing plant indirects are allocated to fresh pineapple, cannery indirects are allocated to processed pineapple and diversified indirects are allocated to diversified.

Indirect costs for can production are allocated to become part of the cost of empty cans.

Indirect costs for carton production are allocated to become part of the cost of cartons.

All other indirect costs are allocated between the major product groups (fresh pineapple, processed pineapple and diversified) according to tons of pineapple consumed. The share of processed pineapple is then allocated to the various processed pineapple products according to standard cases produced. A standard case is equivalent to a case of 24 cans of size #2, containing 22 pounds of solid pineapple material or 31 pounds in the case of juice.

Fixed asset depreciation is charged to direct cost centres and product groups for assets that can be directly attributed to product groups.

The depreciation of general capital expenditure or the depreciation of assets that contribute to joint products (e.g. a warehouse) is charged to a general cost centre and treated as for other indirect costs as stated under G-3.

The valuation methods for assets and the depreciation methods and useful lives are reported under A-4.6 above.

- 6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

In its normal cost accounting system DPI calculates unit costs for each can size, type and carrying medium of pineapple, on a full case basis.

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

FOR OFFICIAL USE ONLY

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

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

DPI was not engaged in any start-up operations for the merchandise under consideration during the period of investigation.

- 9 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.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

- Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.
- Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like Domestic Model/Type – from spreadsheet LIKE GOOD (section C-3)				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				

² The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

FOR OFFICIAL USE ONLY

Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Domestic CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods under consideration** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

The unit of currency used is the US\$.

Please refer to the DOMESTIC CTMS tab in ATTACHMENT 1.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				

FOR OFFICIAL USE ONLY

Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Australian CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.
- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.
- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

Please refer to the AUSTRALIAN CTMS tab in ATTACHMENT 1.

The unit of currency used is the US\$.

G-6 Major raw material costs

FOR OFFICIAL USE ONLY

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;

The only materials that would individually account for 10% or more of total production cost are raw pineapple and tinplate.

- identify the supplier; and

For the period in review, almost [REDACTED] of raw pineapple used by DPI came from its own plantation while the rest was purchased from contract growers.

Tinplate is sourced from [REDACTED] [confidential sourcing details]

- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Cost of production

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

FOR OFFICIAL USE ONLY

**SECTION H
EXPORTER'S DECLARATION**

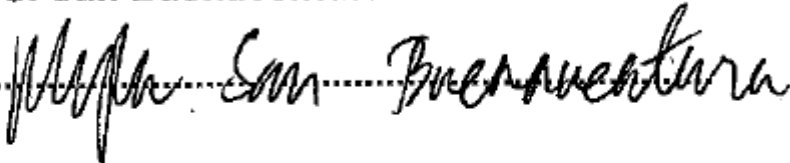


I hereby declare that **Dole Philippines, Inc.** (company) did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company)
did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name : Myla S. San Buenaventura

Signature : 

Position in

Company : Finance Director

Date :

FOR OFFICIAL USE ONLY

SECTION I 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 – general information	<input type="checkbox"/>
Section B – export price	<input type="checkbox"/>
Section C – like goods	<input type="checkbox"/>
Section D – domestic price	<input type="checkbox"/>
Section E – fair comparison	<input type="checkbox"/>
Section F – exports to third countries	<input type="checkbox"/>
Section G – costing information	<input type="checkbox"/>
Section H – declaration	<input type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
Attachment 1	
INCOME STATEMENT	<input type="checkbox"/>
TURNOVER – sales summary	<input type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input type="checkbox"/>
THIRD COUNTRY – third country sales	<input type="checkbox"/>
PRODUCTION – production figures	<input type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input type="checkbox"/>

List of Appendices

Appendix 1 – Internal Organization Structure - Confidential

Appendix 2 – 2015 Statement of Comprehensive Income (Draft) - Confidential

Appendix 3 – 2014 Audited Financial Statements

Appendix 4 – Sales Agreement between DAH and [REDACTED] – Confidential

Appendix 5 – Letter of Agreement with [REDACTED] - Confidential

Appendix 6 – Australia Order Database - Confidential

Appendix 7 – Two Samples Export Sales Documents - Confidential

Appendix 8 – Marketing Specifications - Confidential

Appendix 9 – Distribution Agreement of DPI with [REDACTED] – Confidential

Appendix 10 – Distribution Agreement of DPI with [REDACTED] - Confidential

Appendix 11 – Domestic Price List - Confidential

Appendix 12 – Two Samples Domestic Sales Documents – Confidential

FOR OFFICIAL USE ONLY

Appendix 13 – Currency Conversion Rates

Appendix 14 – Customs Bonded Manufacturing Warehouse