

NON-CONFIDENTIAL

EXPORTER QUESTIONNAIRE  
RESPONSE

*of*

SIAM-AGRO FOOD INDUSTRY  
PUBLIC CO LTD (SAICO)

*in relation to*

FSI PINEAPPLE

*from*

THAILAND

## 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: **Ms Ghanyapad Tantipipatpong**  
 Position: **President**  
 Address: **50 GMM Grammy Place, 17<sup>th</sup> Floor, Sukhumvit 21 Road, Bangkok 10110, Thailand**  
 Telephone: **+66-(0)2665-9333**  
 Facsimile: **+66-(0)2665-9348**  
 E-mail: [jinny@tpc-canning.com](mailto:jinny@tpc-canning.com)

*factory:*

Name: **Ms Ghanyapad Tantipipatpong**  
 Position: **President**  
 Address: **50 GMM Grammy Place, 17<sup>th</sup> Floor, Sukhumvit 21 Road, Bangkok 10110, Thailand**  
 Telephone: **+66-(0)2665-9333**  
 Facsimile: **+66-(0)2665-9348**  
 E-mail: [jinny@tpc-canning.com](mailto:jinny@tpc-canning.com)

### A-2 Representative of the company for the purpose of assessment

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

Name: **Roger D Simpson & Associates Pty Ltd**  
 Address: **Level 1, 2 Mercantile Dock  
Port Adelaide SA 5015, Australia**  
 Telephone: **61 8 8447 3699**  
 Facsimile: **61 8 8447 2661**  
 E-mail: [roger@panpac.biz](mailto:roger@panpac.biz)

### A-3 Company information

1. What is the legal name of your business? What kind of entity is it (e.g. company, partnership, sole trader)? Please provide details of any other business names that your company uses to export and/or sell goods.

- **Siam Agro-Food Industry Public Co Ltd**
- **Company**

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).

**Thai Pineapple Canning Industry Corp Ltd (TPC) ██████%**

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

████████████████████  
████████████████████

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

**N/A**

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

**Refer to attachment A-3.5**

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

**No**

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

**Manufacturer and distributor of processed tropical fruits and sauce**

8. If your company 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.

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function.

**Our company performs all but selling into the domestic market. Our products are not sold in the domestic market.**

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

**Refer to attachment A-3.9**

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

**Refer to attachment A-3.10**



**A-4 General accounting/administration information**

1. Indicate your accounting period.

**January - December**

2. Indicate the address where the financial records are held.

**Head office per A-1 above**

3. Please provide the following financial documents for your most recently completed financial year 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); and
- 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 investigation.

These documents should relate to:

- the division or section/s of the business responsible for the production and sale of the goods under investigation, and
  - the company.
  - **Refer to attachment A-4.3 for chart of accounts and internal January – September 2012 financials**
  - **Audited financial statements are included in the Annual Report at attachment A-3.10**
4. If you are not required to have the accounts audited, please provide the unaudited financial statements for your most recently completed financial/calendar year, together with your company's taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

**N/A**

5. Do your accounting practices differ in any way from the generally accepted accounting principles in Greece? 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 (eg last in first out –LIFO, first in first out- FIFO, weighted average);

**Weighted average**

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

**Raw Material - [REDACTED].**

**Labor – [REDACTED]**

**Overhead - [REDACTED]**

**SG&A expenses – [REDACTED]**

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

**Damaged cans: [REDACTED]**

**Damaged/sub-standard product: [REDACTED]**

- valuation methods for scrap, by products, or joint products;

**Sales of scrap are recorded as other income.**

- valuation and revaluation methods for fixed assets;

**At acquisition cost, depreciation of [REDACTED] years for building and [REDACTED] years for machinery.**

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

**Average useful life [REDACTED] years, direct line depreciation**

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

**Treated as other income.**

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

**Treated as other income.**

- inclusion of general expenses and/or interest;

**General expenses are treated as administrative expenses.**

**Interest expense is included in Finance Cost.**

**Interest income is treated as other income.**

- provisions for bad or doubtful debts;

**N/A**

- expenses for idle equipment and/or plant shut-downs;

**N/A**

- costs of plant closure;

**N/A**

- restructuring costs;

**Amortization over [REDACTED] years**



- by-products and scrap materials resulting from your company's production process; and  
**Scrap is sold and recorded as other revenue. There is no by-product.**
- effects of inflation on financial statement information.  
**N/A**

**In the event that any of the accounting methods used have changed since your most recent financial year provide an explanation of the change, the date of change, and the reason for it.**

## **A-5 Income statement**

Please fill in the table – **A-5 Income Statement**. It requires information concerning all products produced and for the goods.

Please explain how costs have been allocated.

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.

*Note: if your financial information does not permit presentation of the information in accordance with the table, please present the information in a form that closely matches the table.*

**Refer to Attachment A-5**

## **A-6 Sales**

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

Prepare this information in the format shown in the table at **A-6 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.*

**Refer to Attachment A-6**

**SECTION B**  
**SALES TO AUSTRALIA (EXPORT PRICE)**

**This section is not applicable as there were no exports to Australia during the review period.**



**SECTION C**  
**EXPORTED GOODS & LIKE GOODS**

**This section is not applicable as there were no exports to Australia during the review period.**

## **SECTION D DOMESTIC SALES**

**This section is not applicable as there were no domestic sales of FSI pineapple during the review period.**

## SECTION E FAIR COMPARISON

*Section B sought information about the export prices to Australia and Section D sought information about prices on your company's 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 your company of the fair comparison principle and asks 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. Customs and Border Protection 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 Customs and Border Protection 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.*

*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. Customs and Border Protection will not consider new claims made after the verification visit.*

### E-1 Costs associated with export sales

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

#### 1. Transportation

Explain how your company has 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.

There were no exports of FSI pineapple to Australia.

The amount included in the review application is THB [REDACTED]/kg which is the average unit cost incurred in exports of the GUC to other countries during the review period.

## 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:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges;
- letter of credit fees; and
- other ancillary charges.

The amount included in the application is THB [REDACTED]/kg, which is the average unit cost incurred in exports of the GUC to other countries during the review period. It includes all costs other than transportation incurred in moving the goods from factory to FOB.

The remainder of this section is not applicable as there were no exports to Australia or domestic sales of the GUC/like goods during the review period.



## SECTION F

### EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

*Your company's response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection 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 in the table **F-1 Third Country**, provide a summary of your company's export sales to countries other than Australia.

**Refer to attachment F-1**

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

**Different products, different terms and conditions of sale, different volumes, different customer relationships and different market conditions**

## SECTION G

### COSTING INFORMATION AND CONSTRUCTED VALUE

*The information that your company supplies 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 – i.e. of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

*Your company 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. Your company 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 the 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) your company:*

- reported that the date of sale is not the invoice date and considers 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)*

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

*At any verification meeting your company 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.

**Refer to attachment G-1**

#### **G-2. Provide information about your company's total production in the table G-2 Production.**

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.





*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>1</sup>*

1. Please provide (in the format shown in table **G-4 Domestic CTMS**) 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.
2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting the calculations.
3. Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.
4. Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.
5. If your company is 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.
6. Please specify unit of currency.
7. Also, provide an explanation of the allocation of selling, administration and finance costs to the like goods.

**N/A – No domestic sales**

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

- **Refer to attachment G-5**
- **As there were no exports to Australia, the costs to make and sell at attachment G-5 are in relation to exports to other countries.**

- G-6** 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.

**N/A**

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<sup>1</sup> Customs 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.



G-7 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your company's general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

N/A

G-8 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.

N/A

G-9 Major raw material costs

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;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production that your company has shown for the goods (e.g. market prices, transfer prices, or actual cost of production)

Where an associate of your company produces the major input, Customs and Border Protection will compare the 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.

If the major input is purchased from an integrated production process, detailed information on the full costs of production of that input should be provided.

**The only material costs which individually account for 10% or more of total production costs are pineapple fruit and tinplate which are supplied by unassociated entities.**

## SECTION H EXPORTER'S DECLARATION



I hereby declare that SIAM-Agro Food Industry Public Co Ltd (SAICO) 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.

**Name : Roger Simpson**

**Signature :**

A handwritten signature in black ink, appearing to be 'R. Simpson', written over the 'Signature' label.

**Position in  
Company : Consultant**

**Date : 31/1/13**

## SECTION I CHECKLIST

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

Section	Please tick if responses to all questions in that section have been provided
Section A – general information	<input checked="" 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 checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if a spreadsheet has been provided
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input checked="" type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input type="checkbox"/>
<b>COSTS</b> – costs of goods sold to other markets	<input checked="" type="checkbox"/>

## LIST OF ATTACHMENTS

Attachment	A-3.5	Corporate structure (Confidential)
	A-3.9	Organisation chart (Confidential)
	A-3.10	Annual report 2011 (Confidential)
	A-4.3	Financial statements (Confidential)
	A-5	Income statement (Confidential)
	A-6	Turnover (Confidential)
	F-1	Third country sales (Confidential)
	G-1	Production process (Confidential)
	G-2	Production (Confidential)
	G-3.4	Cost centres (Confidential)
	G-5	Cost to make and sell (Confidential)