

NON - CONFIDENTIAL

EXPORTER QUESTIONNAIRE
RESPONSE

of

TIPCO FOODS PUBLIC CO LTD

in relation to

CONSUMER 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:	Chidchanok Vipavasupakorn
Position in the company:	International Business Manager
Company name:	Tipco Foods Public Company Ltd ("Tipco")
Address:	Tipco Tower 28th Floor 118/1 Rama 6 Road Samsen Nai, Phayathai Bangkok 10400, Thailand
Telephone number:	(662) 273 6200 ext. 6803
Facsimile number:	(662) 271 1600, 271 4304
Email address of contact person:	chidchanok@tipco.net

factory:

Name of contact person:	Chidchanok Vipavasupakorn
Address:	Tipco Tower 28th Floor 118/1 Rama 6 Road Samsen Nai, Phayathai Bangkok 10400, Thailand
Telephone number:	(662) 273 6200 ext. 6803
Facsimile number:	(662) 271 1600, 271 4304
Email address of contact person:	chidchanok@tipco.net

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 South Australia 5015, Australia
Telephone:	+61 8 8447 3699
Facsimile number:	+61 8 8447 2661
E-mail address of representative:	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.

- **Tipco Foods Public Company Limited**
- **Public company**
- **No other business names**

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).

Refer to p. 75 of the Annual Report 2011 included in TIPCO's FSI questionnaire response

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

N/A

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.

N/A

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

N/A

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

Refer to p. 55 of the Annual Report 2011 included in TIPCO's FSI questionnaire response

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.

Tipco did not sell the goods under consideration (GUC) in the domestic market or export them to Australia during the review period. It produces the GUC and exports to countries other than Australia

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.

The 2011 Annual Report was included in TIPCO's FSI questionnaire response and a product brochure is enclosed.

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 Annual Report included in TIPCO's FSI questionnaire response for the audited financial statements for 2011 (2012 not yet available).**
 - **At attachment A-4.3 are the following –**
 - **Chart of accounts; and**
 - **Internal balance sheet and income statement for the period January – September 2012**
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.

Do not differ

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);

Weighted average

- 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);

By production quantity

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

Specific expense item in income statement

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

Scrap (peel and tinplate) is sold at market value and the income is netted out of material cost. No by-products or joint products.

- valuation and revaluation methods for fixed assets;

Depreciated cost – refer to attachment 3 to the audited financial statements in p. 152-153 of the Annual Report included in TIPCO's FSI questionnaire response

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

Refer to note 5.7 to the audited financial statements of the Annual Report included in TIPCO's FSI questionnaire response

treatment of foreign exchange gains and losses arising from transactions;

Refer to note 5.13 to the audited financial statements of the Annual Report included in TIPCO's FSI questionnaire response

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

Refer to note 5.14 to the audited financial statements of the Annual Report included in TIPCO's FSI questionnaire response

inclusion of general expenses and/or interest;

Included in administrative and finance expenses in income statement

- provisions for bad or doubtful debts;

Refer to note 9 to the audited financial statements in the Annual Report included in TIPCO's FSI questionnaire response

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

Included in the cost of manufacture as a fixed cost

- costs of plant closure;

Included in the cost of manufacture as a fixed cost

- restructuring costs;

N/A

- by-products resulting from your production process; and

N/A

- 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 consumer 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 the GUC to Australia during the review period. The average total cost of moving consumer pineapple from factory to FOB in exports to other countries during the review period was THB [REDACTED]/kg. This includes transportation and all shipping and handling costs.

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.

Refer to E-1.1 above

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.

There were no exports of the GUC to Australia during the review period. The average total cost of moving consumer pineapple from factory to FOB in exports to other countries during the review period was THB [REDACTED]/kg. This includes transportation and all shipping and handling costs.

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.

Refer to E-1.1 above

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.

Refer to attachment G-2

G-3. Cost accounting practices

1. Outline the management accounting system that your company maintains and explain how that cost accounting information is reconciled to your company's audited financial statements.

Tipco maintains a " [REDACTED]" computerised system for both cost and financial accounting

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

No – based on actual costs

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

N/A

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

Refer to attachment G-3

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under investigation. 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.

By production quantity

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

Product category, eg canned pineapple, fruit salad, juice concentrate, etc.

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

N/A

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.

N/A

- 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.

N/A

G-4 Cost to make and sell on domestic market

There were no domestic sales of consumer pineapple during the review period

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

- 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.

Just raw material (pineapple fruit) and tinplate account for 10% or more of total production cost. Both are purchased from unrelated suppliers at market prices

SECTION H EXPORTER'S DECLARATION

☒ I hereby declare that **Tipco Foods Public Co Ltd** 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 : 

**Position in
Company : Consultant**

Date : 21/02/2013

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
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" 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 checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input type="checkbox"/>
COSTS – costs of goods sold to other markets	<input checked="" type="checkbox"/>

LIST OF ATTACHMENTS

Attachment:	A-3.9	Organisation chart (Confidential)
	A-4.3	Chart of accounts; Internal financial statements (Confidential)
	A-5	Income statement (Confidential)
	A-6	Turnover (Confidential)
	F-1	Third country sales (Confidential)
	G-1	Production flow chart (Confidential)
	G-2	Production (Confidential)
	G-3	Cost centres (Confidential)
	G-5	Cost to make and sell (Confidential)

Enclosures: **Product brochure**

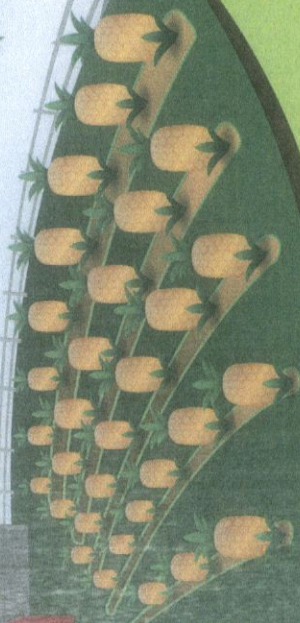


Fresh from Farm



Fresh from Farm

PINEAPPLE



ANNED PINEAPPLE
CAN SIZE

AMETER x HEIGHT

JTTING

SLICE

CHUNK

TIDBIT/PIECE

DICE/CUBE

CRUSH

PACKING
UNITS/CARTON)

LOADING W/O PALLET
CARTONS/20ft CONTAINER)

PACKING MEDIA

EFIX

8 Oz.		15 Oz.		20 Oz.		30 Oz.		108 Oz.	
307X201		307X309		307X409		401X411		603X700	
NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)
227	137	425/440	260	567	340	820/836	490	3035/3063	2040/2380
227	137	425/440	260	567	340	820/836	490	3035/3063	1863
227	137	425/440	260	567	340	820/836	490	3035/3063	2040/2380
227	137	425/440	260	567	340	820/836	490	3035/3063	1863
227	137	425/440	260	567	340	N/A	N/A	3035/3063	2040
24		24		24		24		6	
2900		1650		1300		900		1000	
NATURAL JUICE				LIGHT SYRUP				HEAVY SYRUP	
MIN 10.50 or 12				14-17				18-22	

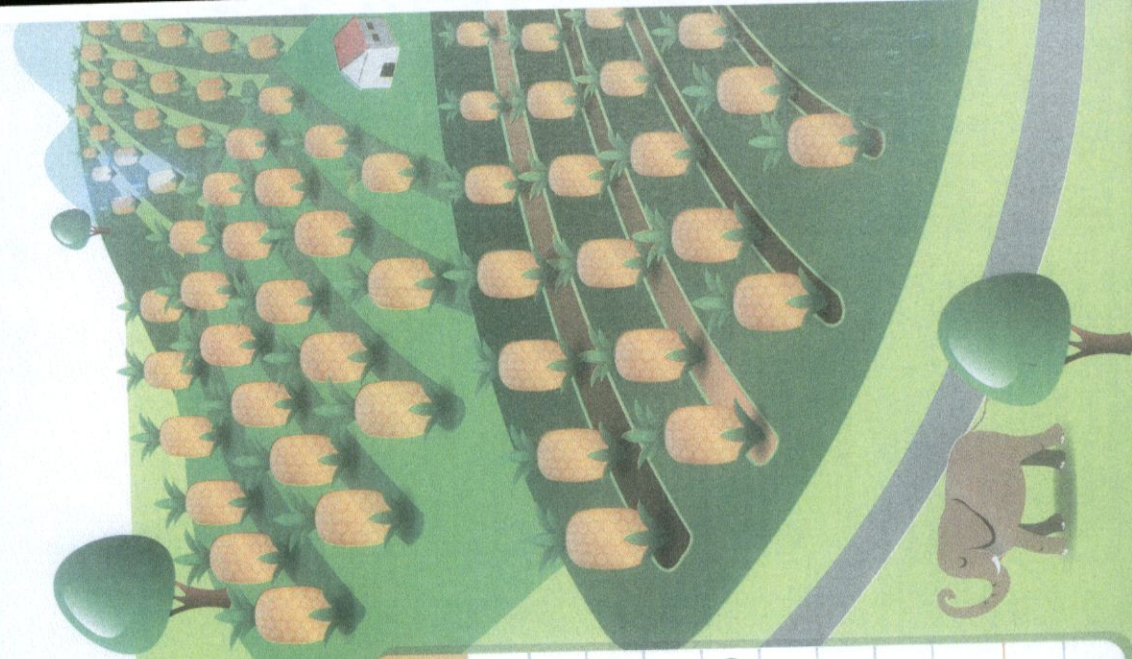
Crush

Dice/Cube

Tidbit/Piece

Chunk

Slice



PINEAPPLE

Tidbit/Piece

Dice/Cube

Crush



PINEAPPLE JUICE CONCENTRATE

	60 +/-1 BRIX	65 +/-1 BRIX	72 +/-1 BRIX
	NW (kg)	NW (kg)	NW (kg)
FROZEN/ASEPTIC PJC (PULP 6-12, B/A 18-34)	258	263	272
FROZEN CLARIFIED PJC	258	263	272
ASEPTIC DEIONIZED PINEAPPLE SYRUP	N/A	N/A	283
SINGLE STRENGTH MIN 12.0 BRIX	FROZEN 190	ASEPTIC 210	
LOADING WITH PALLET (DRUMS/20ft CONTAINER)	64		
LOADING W/O PALLET (DRUMS/20ft CONTAINER)	ASEPTIC: 78 FROZEN: 70		

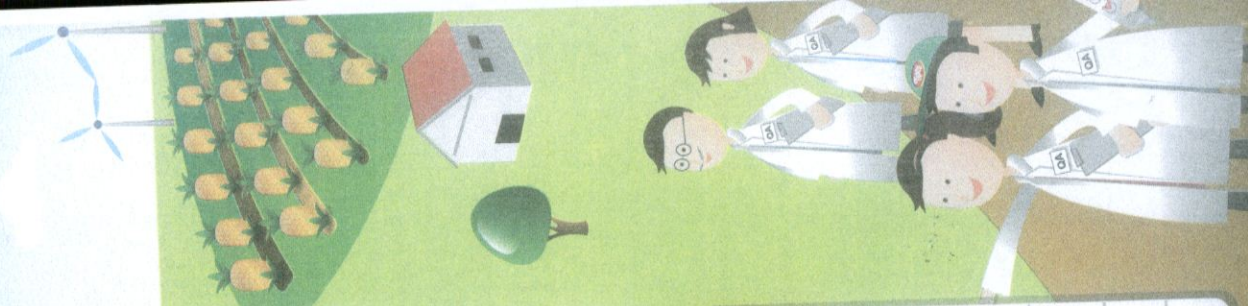
POUCHED PINEAPPLE

BAG IN BOX

CUTTING	1.5 (kg)		10 (kg)	
	NW (kg)	DW (kg)	NW (kg)	DW (kg)
TIDBIT/PIECE	1.50	1.05	10	7.07.5
DICE/CUBE	1.50	1.05	10	7.07.5
PACKING (UNITS/CARTON)	12		2	
LOADING WITH PALLET (CARTONS/20ft CONTAINER)	900		800	
PACKING MEDIA	NATURAL JUICE MIN 10.50 or 12	LIGHT SYRUP	HEAVY SYRUP	
BRIX		14-17	18-22	

ASEPTIC PINEAPPLE CRUSH/PUREE

	BAG IN DRUM		BAG IN BOX	
	NW (kg)	DW (kg)	NW (kg)	DW (kg)
COARSE CRUSH APPX. 10 MM.	210	75% 80%	22.5	75% 80%
MEDIUM CRUSH APPX. 7 MM.	210	75% 80%	22.5	75% 80%
FINE CRUSH APPX. 4 MM.	210	75% 80%	22.5	75% 80%
PUREE	210	MIN 65% PULP	22.5	MIN 65% PULP
LOADING	78 W/O PALLET (DRUMS/20ft CONTAINER)		880 WITH PALLET (CARTONS/20ft CONTAINER)	



TROPICAL FRUIT SALAD

PINEAPPLE RED PAPAYA YELLOW PAPAYA GUAVA BANANA



CANNED TROPICAL FRUIT SALAD

CAN SIZE

CAN SIZE	8 Oz.		15 Oz.		20 Oz.		30 Oz.		40 Oz.		50 Oz.	
	307X201		307X309		307X409		401X411		603X700			
DIAMETER x HEIGHT	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)
CUTTING	227	137	425	250	567	340	820	490	3035	1785		
CHUNK	227	137	425	250	567	340	820	490	3035	1785		
TIDBIT/PIECE	24		24		24		24		6			
PACKING (UNITS/CARTON)	2900		1650		1300		900		1000			
LOADING W/O PALLET (CARTONS/20ft CONTAINER)	2900		1650		1300		900		1000			
PACKING MEDIA	PINEAPPLE JUICE OR LIGHT SYRUP (WITH OR W/O PASSION FRUIT JUICE / BANANA PUREE / GUAVA PUREE)											
BRIX	MIN 11								14-17			





POUCHED ALOE VERA

BAG IN BOX		
CUTTING	NW (kg)	DW (kg)
APPX. 20x20 MM.	10	7.0
APPX. 15x15 MM.	10	7.0
APPX. 10x10 MM.	10	7.0
APPX. 8x8 MM.	10	7.0
PACKING (UNITS/CARTON)	2	
LOADING WITH PALLET (CARTONS/20ft CONTAINER)	800	
PACKING MEDIA	EXTRA LIGHT SYRUP	
BRIX	10-15	

ASEPTIC ALOE VERA CRUSH

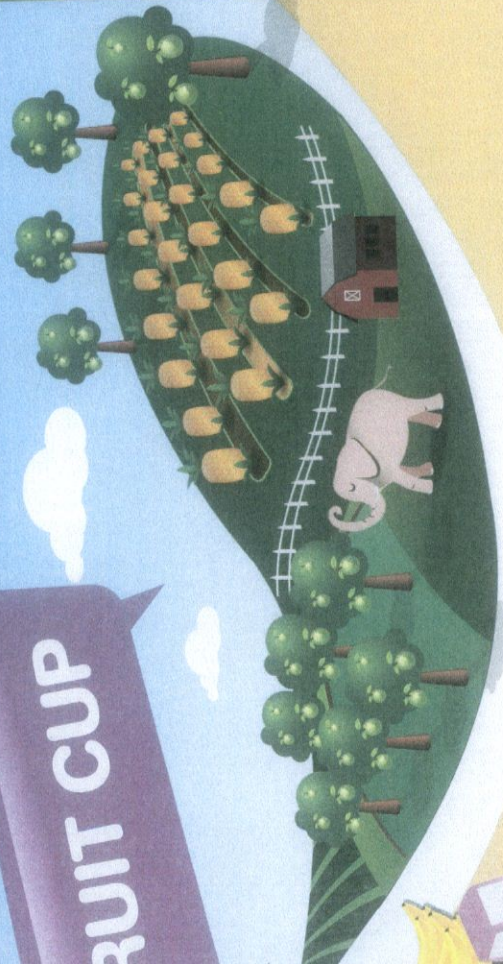
CUTTING	BAG IN DRUM		BAG IN BOX	
	NW (kg)	DW	NW (kg)	DW
	200	45%	N/A	N/A
	200	45%	N/A	N/A
	200	45%	N/A	N/A
LOADING WITH PALLET (DRUMS/20ft CONTAINER)		64		
LOADING W/O PALLET (DRUMS/20ft CONTAINER)		78		

LOE VERA

ED ALOE VERA

CAN SIZE	8 Oz.		15 Oz.		108 Oz.	
	307X201		307X309		603X700	
ING	NW (g)	DW (g)	NW (g)	DW (g)	NW (g)	DW (g)
	227	137	425/440	260	2900/3050	1800/2000
	227	137	425/440	260	2900/3050	1800/2000
	227	137	425/440	260	2900/3050	1800/2000
	227	137	425/440	260	2900/3050	1800/2000
ING (S/CARTON)	24		24		6	
	2900		1650		1000	
ING W/O PALLET (TONS/20ft CONTAINER)	ACIDIFIED WATER		EXTRA LIGHT SYRUP		LIGHT SYRUP	
	0-2		10-15		14-18	
ING MEDIA	ACIDIFIED WATER		EXTRA LIGHT SYRUP		HEAVY SYRUP	
	0-2		10-15		14-18	

FRUIT CUP



CUP SIZE		8 Oz.	
DIAMETER x HEIGHT		84 X 79	
CUTTING	NW (g)	DW (g)	DW (g)
	114	57	114
CHUNK / TIDBIT	12		
PACKING (UNITS/CARTON)	24		
LOADING (CARTON/20ft CONTAINER)	2,890		
PACKING MEDIA	JUICE		HEAVY SYRUP
	ORANGE FRUIT JUICE	PASSION FRUIT JUICE	MIXED FRUIT JUICE
MIN 10.5 or 12		14-17	18-22



CUP SIZE		4 Oz.		8 Oz.	
DIAMETER x HEIGHT		84 X 45		84 X 79	
CUTTING	NW (g)	DW (g)	NW (g)	DW (g)	DW (g)
	114	57	227	114	114
CHUNK / RANDOM	24		12		
PACKING (UNITS/CARTON)	2,890		3,875		
LOADING (CARTON/20ft CONTAINER)	JUICE		LIGHT SYRUP		
PACKING MEDIA	ORANGE FRUIT JUICE		PASSION FRUIT JUICE	MIXED FRUIT JUICE	WHITE GRAPE JUICE
	MIN 10.5 or 12		14-17	18-22	18-22



CUP SIZE		4 Oz.		8 Oz.	
DIAMETER x HEIGHT		84 X 45		84 X 79	
CUTTING	NW (g)	DW (g)	NW (g)	DW (g)	DW (g)
	114	57	227	114	114
APPX. 15x15 MM.	114		227		
APPX. 10x10 MM.	24		12		
APPX. 8x 8 MM.	2,890		3,875		
PACKING (UNITS/CARTON)	JUICE		LIGHT SYRUP		
LOADING (CARTONS/20ft CONTAINER)	WHITE GRAPE JUICE		HEAVY SYRUP		
PACKING MEDIA	MIN 10.5 or 12		14-17	18-22	18-22

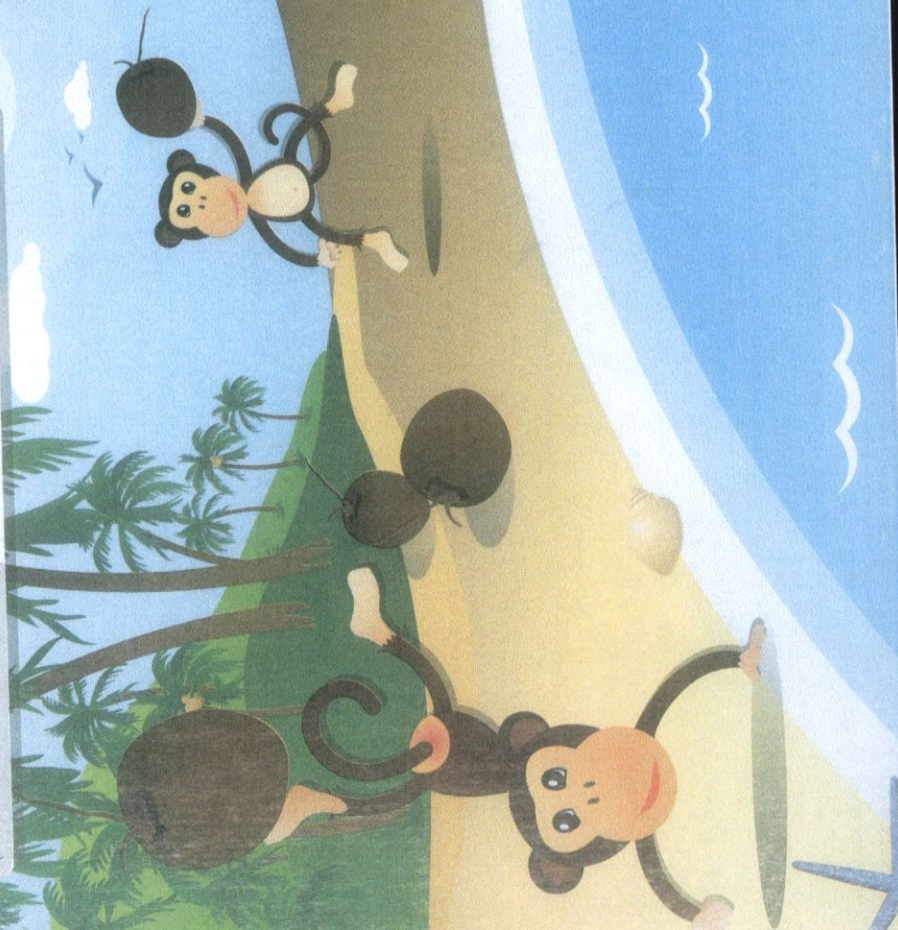
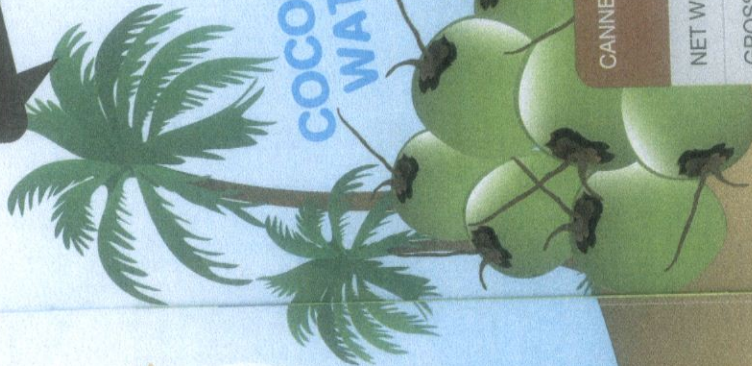
CANNED COCONUT MILK

CANNED COCONUT MILK	COCONUT MILK	COCONUT CREAM
CAN SIZE	15 Oz. TALL	15 Oz. TALL
NET WEIGHT (g)	400	400
GROSS WEIGHT (g)	465	465
PACKING (UNITS/CARTON)	24	24
LOADING (CARTONS/20ft CONTAINER)	1,700	1,700

PINEAPPLE JUICE

COCONUT WATER

CANNED JUICE	240 ml.	520 ml.
CAN SIZE	254/288	532
NET WEIGHT (g)	308	596
GROSS WEIGHT (g)	24	24
PACKING (UNITS/CARTON)	2,700	1,400
LOADING (CARTONS/20ft CONTAINER)		



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