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Australian Government
Anti-Dumping Commission

INVESTIGATION

**ALLEGED DUMPING OF
PREPARED OR PRESERVED PEACH PRODUCTS
EXPORTED FROM SOUTH AFRICA**

VISIT REPORT - IMPORTER

GROCERY HOLDINGS PTY LTD

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN
WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT
THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION**

AUGUST 2013

PREPARED OR PRESERVED PEACHES – Importer Visit Report – GROCERY HOLDINGS PTY LTD

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ABBREVIATIONS

\$	Australian dollars
ADN	Australian Dumping Notice
The Act	<i>Customs Act 1901</i>
ADN	Anti-Dumping Notice
CFR	Cost and freight
COGS	Cost of goods sold
Commission	Anti-Dumping Commission
CTM	Cost to make
CTMS	Cost to make & sell
CTS	Cost to sell
EBIT	Earnings before interest and tax
EDITA	Earnings before interest, tax, depreciation and amortisation
FOB	Free On Board
GAAP	Generally accepted accounting principles
NIP	Non-injurious Price
PAD	Preliminary Affirmative Determination
SEF	Statement of Essential Facts
SPCA	SPC Ardmona Operations Ltd
the goods	the goods the subject of the application (also referred to as the goods under consideration or GUC)
the Minister	the Minister for Home Affairs
USP	Unsuppressed Selling Price

1 BACKGROUND AND PURPOSE

1.1 Background

On 17 June 2013, SPC Ardmona Operations Ltd (the applicant) on behalf of the Australian industry manufacturing prepared or preserved peaches (peaches), lodged an application requesting that the Minister for Home Affairs (the Minister) publish a dumping duty notice in respect of peaches exported to Australia from South Africa.

The application alleges that peaches have been exported to Australia from South Africa at prices lower than its normal value, and that this dumping has caused material injury to the Australian industry producing peaches.

Following consideration of the application, the Anti-Dumping Commission decided not to reject the application. Public notification of initiation of the investigation was made in the Australian newspaper on 10 July 2013.

Anti-Dumping Notice (ADN) No. 2013/54 provides further details on this investigation and is available at www.adcommission.gov.au.

1.2 Purpose of visit

The purpose of the visit was to:

- confirm that Grocery Holdings Pty Ltd (Coles) is the importer of prepared or preserved peaches attributed to it within the commercial database and obtain information to assist in establishing the identity of the exporter(s) of this prepared or preserved peaches;
- verify information on imports of prepared or preserved peaches to assist in the determination of export prices;
- establish whether the purchases of prepared or preserved peaches were arms-length transactions;
- establish post-exportation costs;
- identify sales and customers and verify sales volume, selling prices and selling costs;
- obtain general information about the Australian market for prepared or preserved peaches; and
- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

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1.3 Meeting details

Company	Grocery Holdings Pty Ltd 800 Toorak Road Hawthorn East VIC 3123
Dates of visit	14 August 2013

The following were present at various stages of the meetings.

Grocery Holdings Pty Ltd	[REDACTED] [REDACTED] [REDACTED]
The Anti-Dumping Commission	Joanne Reid, Director, Operations 2 Nicole Platt, Manager, Operations 2 Rebecca Kerley, Graduate, Strategic Policy

1.4 Investigation process and timeframes

We advised the company of the investigation process and timeframes as follows.

- The investigation period is from 1 July 2012 to 30 June 2013.
- The injury analysis period is from 1 January 2009 for the purpose of analysing the condition of the Australian industry.
- A preliminary affirmative determination (PAD) may be made no earlier than day 60 of the investigation (9 September 2013) and provisional measures may be imposed at the time of the PAD or at any time after the PAD has been made.

The Commission will not make a PAD until (and if) it becomes satisfied that there appears to be, or that it appears there will be, sufficient grounds for the publication of a dumping duty notice.

This was distinguished from the 'reasonable grounds' threshold for initiation of the investigation.

- The Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 28 October 2013, or such later date as the Minister allows under s.269ZHI of *the Customs Act 1901* (the Act).

The SEF will set out the material findings of fact on which the Commission intends to base its recommendations to the Minister, and will invite interested parties to respond, within 20 days, to the issues raised therein.

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- Following receipt and consideration of submissions made in response to the SEF, the Commission will provide its final report and recommendations to the Minister.

This final report is due no later than 12 December 2013, unless an extension to the SEF is approved by the Minister.

1.5 Visit report

We explained to the company that we would prepare a report of our visit (this report) and provide it to the company to review its factual accuracy, and to identify those parts of the report it considers to be confidential.

We explained that, in consultation with the company, we would prepare a non-confidential version of the report, and place this on the investigation's Public Record.

2 THE GOODS

2.1 Description

The goods the subject of the application (the goods) are:

Prepared or preserved peach products either whole (peeled or unpeeled) or in pieces (including halves, slices, diced), with or without added sugar or other sweetening matter or spirit, prepared or preserved in container sizes from 300 grams up to and including 1.5 kilograms.

Goods excluded from this application are:

- Individually packed or prepared or preserved peach products of less than 300g which are sold for snacking purposes;
- Peaches mixed with other fruit types such as pears, apples or nectarines;
- Sizes greater than 1.5kg, which are more common in the food service channel; and
- Multiple packs of individual packs of prepared or preserved peach products, each less than 300g, which are sold together to aggregate to greater than 300g.

2.2 Tariff classification

The goods are currently classified to the tariff subheading 2008.70.00 (statistical code 51) in Schedule 3 to the *Customs Tariff Act 1995*.

The general rate of duty is currently 5% for the goods imported from South Africa.

3 COMPANY DETAILS

3.1 Commercial Operations

3.1.1 Organisational structure of the group

Grocery Holdings Pty Ltd (Coles) is an Australian supermarket chain which has been operating in Australia since 1914, and until 2008 operated under Coles Group Limited. In 2008 Coles Group Limited was purchased by Wesfarmers, who continues to retain control of the just under 750 Coles stores Australia-wide, with a nation-wide staffing of over 100,000 employees.

As Coles approaches its 100th year of operation, it reports an estimated 19 million customers per week, contributing towards an estimated one billion transactions across Australia each year.

Coles supplies domestically-manufactured and imported foods to its customers shopping in-store at its various supermarket chains. Coles stated that it does not participate in any wholesale operations, and sells only to its private consumer base.

3.2 Accounting structure and details of accounting systems

Coles advised that its financial year runs from 1 July to 30 June, in line with the standard Australian financial year.

At the verification Coles explained that it operates a complex accounting system incorporating several computerised systems to record and collate sales data from the hundreds of stores into a central operating system. Not only are retail sales recorded but also all dispatch and stock controls from warehousing facilities and distributors. The retail register system feeds information into the main operating system. Reporting is done on a category level. The system records category level pricing together with buy and sell price information for all products within a certain category. Category reporting is conducted on a [REDACTED] basis, with the main reported changes due to promotional activity scheduled for [REDACTED].

3.3 Relationship with suppliers and customers

3.3.1 SPC Ardmona (SPCA)

Coles explained that it imports peaches for its Coles 'Smart Buy' brand from South Africa, and that some of the Coles-brand snack packages of peaches are sourced from China. It was explained that these Chinese imports are due to SPCA not having the manufacturing capacity to package peaches in this way domestically. Despite this, Coles stated that approximately 80 per cent of its supply base in packaged fruit is provided by SPCA, with a general preference for Australian-made products often outweighing the option to source a cheaper product from overseas.

Coles stated that SPCA supplies over [REDACTED] different products to Coles overall, and contributes to the provision of cheaper stock to supply products for the Coles brand in-store labels. [REDACTED]

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[commercial arrangement, pricing details]

3.3.2 GAF Foods

Coles explained that until recently it had sourced its Smart Buy peach products through GAF Foods, who had imported peaches from Rhodes Food Group in South Africa. GAF Foods has been selling to Coles since 2005. GAF Foods dealt with the delivery and shipment side of the importation of the peaches. GAF Foods operated an exclusive relationship with Coles for the supply of the entry level private label Smart Buy branded peaches during the investigation period. Coles explained that it had recently decided to source its Smart Buy peach products directly from Rhodes Food Group rather than via GAF Foods. Coles is still selling its remaining stock volumes of peaches held in its warehouses from GAF Foods and only received shipments directly from Rhodes Food Group during the last month of the investigation period.

3.4 Like goods

Coles explained that the imported peaches used to stock the Smart Buy label were generally of equal quality to the kind of peach sourced domestically. The main differences were in the visual standards of the product used, with the stock used for the Smart Buy brand allowing for inconsistencies in size and shape of the preserved fruit and a level of permissible bruising to the fruit also being accepted. Coles advised that it has not attempted to source its premium brand peach products from overseas yet.

The liquid content of the packaged fruit was also highlighted as an area of difference between the imported and local product and noted as an area of consumer consideration. SPCA brand peaches usually contain juice as opposed to syrup; however the range of products provided by SPCA can contain either juice or syrup depending on the product specifications. Syrup is used more for desserts and juice more for breakfast and the more health conscious consumer products. Coles Smart Buy brand is packaged in syrup. Coles suggested this as one reason why consumers may opt for the SPCA brand over the Coles Smart Buy brand given the syrup has a higher sugar level. Customers base their purchasing decision of juice versus syrup based on usage & health concerns.

4 AUSTRALIAN MARKET

4.1 General

Coles explained that the cost of selling a certain product across Australia can drastically affect profit, as the remoteness of a particular location and the market in different Australian states contribute towards the way stock is supplied and priced. This has meant that while certain products have a current set national price across all Australian stores, certain products (like fresh foods and grocery items) are permitted to be marked down at a store manager's discretion in order to maintain competitiveness with the market of the local community.

Coles also stated that the market for packaged fruits has been in continuous decline over the last several years, at an estimated rate of █% decline in sales per annum. Coles gave various reasoning for this trend, citing a greater environmental and health consciousness amongst consumers who are not in favour of the amount of packaging of snack fruit and the high sugar content of the syrups they often contain. Coles also cited the demographic of consumers may explain part of the decline, with previous generations of consumers who bought packaged fruit as a staple beginning to decline. A greater availability of products with the fruit 'add-in' component that packaged fruits previously met was also discussed as contributing to a lower market in Australia.

Coles advised that the Smart Buy peach product line is not a profitable one for it, however a product set at that particular price level is demanded by customers and so Coles continues to stock it. Coles' sales strategy aims to have an entry level product for each product category to cater for lower income earners and budget conscious consumers. Coles noted that some of its customer's shopping habits were driven by catalogue deals and so promotion plays a strong role in the success or failure of a product line.

4.2 Distribution and Selling

Coles explained that while it operates out of distribution centres for the storage and subsequent division of goods for different sales centres, there is an emphasis on a 24-hour turnaround to ensure food remains fresh and to a minimum standard for sale. While frozen foods and fresh fruit such as apples may be stored for longer periods of time, Coles aims to make stock available to its stores as soon as possible. Coles stated that it does not engage in any wholesale business activity, and only sells its products to customers in-store.

4.3 Sales

4.3.1 Ordering and sales process

Coles explained that it conducted its tender process for products on an annual basis. The tender process involves forecasting required volumes for the following 12 months then sending these volume levels to tender participants who then send in their price offerings and negotiations commence from there.

When selecting the successful supplier of a tender process, Coles considers the quality of the product and the reliability of supply, not just the price. Once a supplier is selected, contracts are signed and Coles then orders the product for delivery on an as needed

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basis. Coles provided copies of an agreement it previously had with SPCA and the current agreement with Rhodes Food Group that came about as a result of tender processes (**confidential attachment 2**).

Suppliers build up relationships with Coles that assist with the confidence of supply issues. Coles maintains a list of approved suppliers, however Coles conducts its own tests on products for particular specifications and inspect production facilities regularly to ensure that all required standards are being met.

Labelling and design are done in-house at Coles and provided to the manufacturers for labelling prior to supply. Smart Buy products can be sourced from overseas or from within Australia. Premium brands are generally sourced in Australia. Within the peach multi-serve sub category, there is only one product sourced from overseas.

4.3.2 Price Setting

When purchasing proprietary labels, such as SPCA made products, an amount is factored into the purchase price for term discounts, which include amounts for settlement discounts, volume rebates and distribution centre allowances. This amount is currently █% for dealing with SPCA. Terms are deducted from invoice amounts together with promotional discounts that have been applied over the proceeding payment period.

Coles advised that each state within Australia is its own cost centre. Pricing generally only differs for remote stores. Usually products are sold for the same price across stores and Coles wears the extra distribution costs associated with supply to more remote areas. Each store manager has the discretion to lower prices for competition reasons; however this is usually limited to fresh produce products.

When setting the retail sales price, Coles starts with the cost from the supplier and works on a margin to add by category. This starting margin is determined by the category of product, then factors such as promotional activity, ceiling price levels, wastage and store costs are factored in. Whilst suppliers do provide a recommended retail price, it is entirely at Coles' discretion as to what price it sells a particular product for.

Coles also stated that consumer loyalty to a particular brand of peach products is also quite price driven, with the Smart Buy brand attracting consumer loyalty due to its lower price. This is despite there being only slightly different product specifications between the SPCA-brand peaches and the Coles products. Concerning price, the "Down Down" (long term price reduction) discounting on many Coles-branded products was cited as an element in the ability of Coles to keep their branded products at a competitive lower price to that of SPCA. While Coles are able to absorb the margin on their in-store label reductions, SPCA have manufacturing concerns such as the cost of growing and harvesting stock to factor into their pricing.

4.3.3 Promotions

Promotional discounts may be in the form of case deals or a 'cents per unit' form. Whatever promotion is provided by a supplier is reflected in the price paid to the supplier. Coles advised that it jointly funds catalogue promotions and so not all promotional costs are worn by the suppliers.

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Promotion schedules are set in [REDACTED] lots depending on the category. These can include both catalogue promotions and shelf promotions. Coles advised that SPCA used to initiate promotions and volume uplifts, however has recently advised Coles that it can no longer afford to participate in promotional activities at its own expense and therefore will no longer be offering certain promotional discounts. Coles advised that whilst SPCA will not be able to run some promotions, their products will still be factored into promotional activity planning by Coles and that if a promotion is run that involves an SPCA product that SPCA is unable to co-fund, Coles will fully fund the promotion, instead of passing it on to SPCA through its remittances.

There is no minimum promotion required by Coles when contracting with a supplier. Without promotion though, sales volumes are likely to decrease. Generally suppliers approach Coles with promotional plans.

Promotions may take several forms. In 2010 Coles brought in the “down down” promotion whereby products are reduced in price for 6 months at a time, and this is usually in the amount of [REDACTED]% discounted. There is promotional pricing where a special runs for one to two weeks at a time and there are catalogue promotions which usually involve a bundle of promotions from a particular supplier, for example, all SPCA 825g multi-serve fruit products are on sale at one time.

Coles conducts [REDACTED] promotion meetings to determine the best promotional offers to feature in the weekly catalogue. Products are chosen for catalogue based on customer offer, sales uplift, seasonality and available space in the catalogue. By placing a special advertisement in a catalogue there is usually instant sales volume uplift.

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5 IMPORTS

5.1 Volume of trade

Customs and Border Protection's import database indicated that during the investigation period Coles imported a total of [REDACTED] tonnes of peaches from Rhodes Food Group, however these imports only began in June 2013 and therefore only represent one month of the investigation period.

5.2 Forward orders

Coles did not provide details of forward orders. However, Coles did provide a copy of a supply contract it has with Rhodes Food Group (**confidential attachment 2**) which provided for the supply of Coles Smart Buy 825g sliced canned peaches for the period 1 April 2013 to 31 March 2014 and provided for an estimated purchase volume of [REDACTED] cans ([REDACTED] tonnes) over the life of the contract.

5.3 Verification of imports

Coles confirmed that the import data provided by the Commission from the import database was a complete account of its imports during the investigation period. The Commission selected 6 importations for further examination.

In response to the importer questionnaire, Coles originally provided details of the 6 selected shipments from its own database but not in the format usually required by the Commission. Subsequent to the visit Coles completed the sales route spreadsheet for the 6 shipments. Coles provided copies of the source documents for each shipment in advance of the verification visit (**confidential attachment 3**).

Coles advised that the contract price with overseas suppliers is the net price, i.e. the end price after the application of all discounts and this equated to the FOB price.

Coles provided a copy of the invoice for each of the six selected shipments. For each shipment the documents included the commercial invoice, packing list, packing declaration, certificate of free sales, certificate of origin, forwarders certificate of receipt, DHL invoice, bill of lading and the import declarations. Payment terms were 60 days from invoice date.

The proof of payment to Rhodes Food from Coles for each shipment were also provided in the form of remittance advices (**confidential attachment 4**). The visit team was satisfied that the price paid as shown in the source documents was the actual price paid.

After performing checks between source documents and the import database we are satisfied that the total tonnes and customs value in the import database correspond with the suppliers' invoices.

A copy of the import database download forms **Confidential Attachment 1**.

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5.3.1 Shipment costs

Coles explained that it purchased the peaches on free on board (FOB) terms. This was confirmed on the commercial invoices between Rhodes Food Group and Coles. (**confidential attachment 3**)

5.3.2 Importation costs

Coles provided a spreadsheet downloaded from its data tab system. Coles explained that this data system is populated by DHL freight forwarders from information provided on source documents and then downloaded by Coles. Coles completed the Commission's sales route spreadsheet using this data. The Commission cross matched the figures recorded in the spreadsheet to copies of source documents provided for each shipment. We found some discrepancies in overseas freight amounts, which Coles explained was due to different exchange rates being used when completing the spreadsheet. We also found that some costs had not been apportioned when containers contained more than just peaches.

5.3.3 Selling, general and administrative (SG&A) costs

The visit team requested that Coles provide a trading profit and loss statement for the FY ending 30 June 2013 to enable the calculation of the SG&A percentage. Suitable documentation was not provided so the visit team was unable to complete these calculations.

5.3.4 Sales verification

Coles provided details of its sales of peach products for the investigation period by month, description and label. The data was provided in an Excel spreadsheet and Coles advised that it came from their sales system. Coles did not provide any information to enable us to verify the accuracy of the total volume and value of sales to its management systems. A summary of the data contained in **confidential appendix 2** is as follows:

[confidential table]

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5.3.5 Profitability of sales

Coles advised that the FOB price as \$[REDACTED]. Importation documentation and contracts with overseas suppliers confirmed this amount. The Commission reviewed the data provided in the Part B response – Cost to Import and Sell (**confidential appendix 1**), and found some discrepancies. Coles explained that some differences could be due to different exchange rates being used in the data system than those recorded on invoices. The Commission revised some of the data within the spreadsheet in line with the amounts confirmed by the source documents provided for each shipment. The results show that sales of Smart Buy peaches imported from South Africa result in profitability levels between [REDACTED]% before the inclusion of any SG&A figures. As the requested documentation was not provided by Coles to enable the calculation or verification of the SG&A amount, the profitability calculation remains incomplete.

5.4 Export prices for selected shipments

The FOB export price indicated for all shipments was \$[REDACTED] per 825g can. The contract with Rhodes Food Group provided by Coles supported this recorded amount. By changing to direct supply from Rhodes Food Group and no longer sourcing its overseas products through GAF Foods, Coles has reduced its purchase price of the product.

6 WHO IS THE IMPORTER AND EXPORTER

6.1 Who is the importer?

We reviewed the documents provided in respect of the selected shipments. We note that:

- Coles is named as the customer on supplier invoices;
- Coles is named as the consignee on the bill of lading;
- Coles officially takes ownership of the stock from the time DHL receive the stock and documents from the supplier, which is at the point of origin. The payment terms for the supplier begin from the time DHL receive the documents at origin.

We consider Coles to be the beneficial owner of the goods at the time of importation, and therefore the importer.

6.2 Who is the exporter?

The Commission will generally identify the exporter as:

- a principal in the transaction, located in the country of export from where the goods were shipped, who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or
- a principal in the transaction, located in the country of export, who owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

Subject to further inquiries, we are satisfied that Rhodes Food Group can be considered the exporter of peaches imported by Coles. To our knowledge, this entity is a principle in the country of export, which manufactured the goods and gave up the goods for shipment directly to Coles.

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7 ARMS LENGTH

In determining export prices under s. 269TAB(1)(a) and normal values under s. 269TAC(1), the Act requires that the relevant sales are arms' length transactions.

S.269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms' length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; and
- in the opinion of the Minister, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

Coles stated that it has no relationship with its supplier other than being a buyer and seller in arms' length transactions. It states that it does not receive any reimbursement, rebates or other support from its supplier in respect of the goods. Coles advised that the invoice price was the price paid and we found no evidence to contradict this.

We are satisfied that import transactions between Coles and its supplier are at arms' length in terms of s. 269TAA.

8 GENERAL COMMENTS

Some general discussion regarding the dumping allegations and the current manufacturing concerns was raised. Coles believes that peach products are not being dumped into the Australian market. It referred to a third party auditor present in South Africa that has provided intelligence that wages in South Africa are lower, costs in general are lower and therefore they are able to provide a cheaper product both domestically and overseas.

Coles believes that SPCA's lack of investment in its facilities is the real issue in this matter because it results in production inefficiency. Coles cited a US study that found that the cost of production in Australian is on average 20% higher in the food industry than any other country and SPCA has lost its export business because of this factor.

Higher overheads, out of date equipment and the strong Australian dollar have made companies question whether it is worth investing in the food manufacturing sector to remain competitive domestically. Coles noted that these issues are not just specific to SPCA but to all canning manufacturing businesses in Australia.

9 RECOMMENDATIONS

From our investigations, we are of the opinion that, for the goods imported by Coles from Rhodes Food:

- the goods have been exported to Australia otherwise than by the importer;
- the goods have been purchased by the importer from the exporter; and
- the purchases of the goods by the importer were arms' length transactions.

Subject to further inquiries with the exporter, we recommend that the export price for peaches imported by Coles from Rhodes Food Group can be established under s.269TAB(1)(a) of the Act, using the invoiced price.

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10 APPENDICES AND ATTACHMENTS

Confidential Appendix 1	Part B – Cost to Import and Sell
Confidential Appendix 2	Sales Data Summary
Confidential Attachment 1	CRE download of imports from South Africa
Confidential Attachment 2	Copies of supplier contracts with SPCA and Rhodes Food Group
Confidential Attachment 3	Copies of commercial documentation for selected shipments
Confidential Attachment 4	Remittance advices