



Australian Government  
Department of Industry,  
Science and Resources

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# Anti-Dumping Commission

## Exporter Questionnaire

**Case number:** 628

**Product:** Pineapple, prepared or preserved in containers exceeding one litre (FSI pineapple)

**From:** The Republic of Indonesia and the Kingdom of Thailand

**Investigation period:** 1 July 2022 to 30 June 2023 (the period)

**Response due by:** 10 September 2023

**Email enquiries to:** [investigations1@adcommission.gov.au](mailto:investigations1@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

**Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.**

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## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an investigation into Pineapple, prepared or preserved in containers exceeding one litre (FSI pineapple) exported to Australia from the Republic of Indonesia.

The commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether FSI pineapple is dumped.

The commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

### If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

### What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

### Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

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A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

### Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

### Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

### Verification of the information that you supply

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

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The verification may include Commission staff visiting your company to conduct on onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

### **Important instructions for preparing your response**

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format contact the commission as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

## CHECKLIST

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

<b>Section</b>	Please tick if you have responded to all questions
Section A Company information	Y
Section B Export sales to Australia	Y
Section C Exported goods & like goods	Y
Section D Domestic sales	Y
Section E Due allowance	Y
Section F Third country sales	Y
Section G Cost to make and sell	Y
Exporter's declaration	Y
Non-confidential version of this response	Y

<b>Attachments</b>	Please tick if you have provided spreadsheet
B-2 Australian sales	Y
B-2.2 Australian sales source	Y
B-4 Upwards sales	Y
B-5 Upwards selling expenses	Y
D-2 Domestic sales	Y
D-2.2 domestic sales source	Y
F-2 Third country sales	Y
F-2.2 third country sale source	Y
G-3 Domestic CTM	Y
G-3.2 domestic CTM source	Y
G-4.1 SG&A listing	Y
G-4.2 Dom SG&A calculation	Y
G-5 Australian CTM	Y
G-5.2 Australian CTM source	Y
G-7.2 Raw material CTM	Y
G-7.4 Raw material purchases	Y
G-8 Upwards costs	Y

## **GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES**

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are:

Pineapple, prepared or preserved in containers exceeding one litre (FSI pineapple) in various forms, including (but not limited to) chunks, pieces, pizza cut, sliced, thick sliced, tidbits and crushed pineapple. The goods are packaged with liquid added.

The applicant provided the following further information:

Excluded from this application are glace and/or dehydrated pineapple.

The applicable unit of quantity for Customs duty is litres. However, for the purposes of this application, the applicable unit of quantity is kilograms. Kilograms can be converted to litres by dividing the number of kilograms by 1.043174.

FSI pineapple is generally, but not exclusively, classified in Schedule 3 to the Customs Tariff Act 1995 as follows:

<b>Tariff Subheading</b>	<b>Statistical Code</b>	<b>Description</b>
2008.20.00	27	Canned pineapples in containers exceeding one Litre
2008.20.00	28	Pineapples other than canned

These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

### **Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

The table below outlines the proposed MCC structure for this investigation.

<b>Category</b>	<b>Sub-category</b>	<b>Identifier</b>	<b>Sales data</b>	<b>Cost data</b>
<b>Quality</b>	Prime	P	Mandatory	Not applicable
	Non-prime – e.g. damaged can	N		
<b>Pineapple cut</b>	Chunks	CH	Mandatory	Mandatory
	Crushed	CR		
	Pieces	PC		
	Pizza cut	PZ		
	Sliced	SL		
	Tidbits	TB		



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	Thin sliced	TS		
<b>Container type</b>	Tin can	T	Mandatory	Mandatory
<b>Container size</b>	Provide container size in net weight (grams)	e.g. '1250'	Mandatory	Mandatory
<b>Packing medium</b>	Light syrup	LS	Mandatory	Mandatory
	Heavy syrup	HS		
	Natural juice (sweetened)	NJS		
	Natural juice (unsweetened)	NJU		

For example, using the above table, a consumer pineapple product which is sold to a supermarket - pizza cut in natural juice (unsweetened), in a tin can of 850 grams, would have the MCC - **P-PZ-T-1250g-NJU**

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:  
Name: [REDACTED]  
Position in the company: Sales Manager  
Telephone: [REDACTED]  
E-mail address: [REDACTED]
2. If you have appointed a representative, provide their contact details:  
Name: [REDACTED]  
Address: [REDACTED]  
Telephone: [REDACTED]  
E-mail address: [REDACTED]

*In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.*

3. Please provide the location of the where your company's financial records are held.  
**Jakarta office:**  
**Sequis Tower level 39<sup>th</sup>**  
**Jl. Jenderal Sudirman Kav 71**  
**SCBD Lot 11-B**  
  
**and Lampung site:**  
**Terbanggi Besar Km 77**  
**Lampung Tengah, Indonesia**
4. Please provide the location of the where your company's production records are held.  
**Factory:**  
**Terbanggi Besar Km 77**  
**Lampung Tengah, Indonesia**
5. Please provide the location of your company's production plant manufacturing the goods under consideration.  
**Factory:**  
**Terbanggi Besar Km 77**  
**Lampung Tengah, Indonesia**

### A-2 Company information

1. What is the legal name of your business?  
**PT. Great Giant Pineapple**
2. Does your company trade under a different name and/or brand? If yes, provide details.  
**No**
3. Was your company ever known by a different legal and/or trading name? If yes, provide details.  
**No**
4. Provide a list of your current board of directors and any changes in the last two years.  
**2022 and 2023:**  
**President Director:** [REDACTED]  
**Directors:** [REDACTED] and [REDACTED]  
**See audit report, schedule 5/1 below.**

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
  - (a) A diagram showing the complete ownership structure. **Please refer to Confidential Appendix A-2.5a**
  - (b) A list of all related companies and its functions  
**Refer to Confidential Appendix A-2.5b - Audited Consolidation Report GGP Group 1222, schedule 5/2**
6. Is your company or parent company publicly listed?  
If yes, please provide:
  - (a) The stock exchange where it is listed and
  - (b) Any principle shareholders<sup>1</sup>If no, please provide: **Please refer to Please refer to Confidential Appendix A-2.5a.**
  - (a) A list of all principal shareholders and the shareholding percentages.
7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.  
**Company's objectives and scope of activities is to engage in fruit horticulture plantation, tropical and sub-tropical plantation, cattle livestock and breeder, poultry livestock and breeder, manufacturing and preservation canned fruits and vegetables industry, juice and vegetables processing and preservation industry, supplement fertilizer industry and organic waste compost production, dairy processing.**
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: **not applicable**
  - (a) produce or manufacture
  - (b) sell in the domestic market
  - (c) export to Australia and
  - (d) export to countries other than Australia.
9. Provide your company's internal organisation chart.  
**Please refer to Confidential Appendix A-2.9 - GGF Organization Structure**
10. Describe the functions performed by each group within the organisation.  
**Please refer to Confidential Appendix A-2.10 - GGF Organization Structure - Job Desc**
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.  
**Yes, please refer to Confidential Appendix A-2.11 – "e-brochure"**

### A-3 General accounting information

1. What is your financial accounting period?  
**January to December**
2. Are your financial accounts audited? If yes, who is the auditor?  
**Yes, PwC Indonesia**
3. What currency are your accounts kept in?  
**USD**
4. What is the name of your financial accounting system?  
**SAP**
5. What is the name of your sales system?  
**SAP**

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<sup>1</sup> Principal shareholders are those who are 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.

6. What is the name of your production system?  
**SAP**
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.  
**Not applicable**
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.  
**No**
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.  
**No**

#### **A-4 Financial Documents**

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.  
**Please refer to:**  
**Confidential Appendix A-4.1 - Audited Consolidation Report GGP Group 1222**  
**Confidential Appendix A-4.1 - Audited Consolidation Report GGP Group 1221**
2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.  
**Please refer to Confidential Appendix A-4.2 - ICR 2022 GGP Group**
3. If the financial statements in A-4.1 are unaudited, provide for each company:
  - (a) the tax returns relating to the same period and
  - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.**Not Applicable**
4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
  - (a) the most recent financial year and
  - (b) the period.**No.**
5. If the period is different to your financial period, please provide:
  - (a) Income statements directly from your accounting information system covering the most recent financial period and the period or
  - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.**Please refer to Confidential Appendix A-4.5 - TB Jul 2022 - Jun 2023**
6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.  
**Please refer to Confidential Appendix A-4.5 - TB Jul 2022 - Jun 2023**
7. Please provide your company's chart of accounts (in Excel).  
**Please refer to Confidential Appendix A-4.5 - TB Jul 2022 - Jun 2023**

## SECTION B EXPORT SALES TO AUSTRALIA

### B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
  - (a) Marketing and advertising activities  
**GGP does not do any marketing and advertising activities because we only serve our customer's brand for export market, and it is the customer (the brand owner) that will undertake marketing and advertising activities.**
  - (b) Price determination and/or negotiation process.  
**Please refer to Appendix B 1.1**
  - (c) Order placement process  
**Please refer to Appendix B 1.1**
  - (d) Order fulfilment process and lead time  
**Please refer to Appendix B 1.1**
  - (e) Delivery terms and process  
**Please refer to Appendix B 1.1**
  - (f) Invoicing process  
**Please refer to Appendix B 1.1**
  - (g) Payment terms and process  
**Please refer to Appendix B 1.1**
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
  - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details **Invoices were issued in foreign currency: USD**
  - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details **Not applicable**
  - (c) How is the exchange rate determined in your accounting system and how often is it updated? **GGP uses Bank Indonesia middle rate which updated by daily basis.**
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.  
**No.**
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.  
**No.**
5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.  
**No.**
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.  
**Yes, on only one occasion.** [Confidential grounds for discount].
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.  
**Yes, we did.** [Confidential grounds for credit-note].

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale? **Invoice date**
  - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address: **Not Applicable**
  - (c) whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
    - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
    - whether contracts were entered into for the materials purchases, and materials inventory valuation.

## B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
  - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

**Refer to Appendix B-2 Australian sales.**

2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

**Refer to Appendix B-2.2 Australian sales source.**

## B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
  - Contracts
  - Purchase order and order confirmation
  - Commercial invoice and packing list
  - Proof of payment and accounts receivable ledger
  - Documents showing bank charges
  - Invoices for inland transport
  - Invoices for port handling and other export charges
  - Bill of lading
  - Invoices for ocean freight & marine insurance (if applicable)
  - Country of origin certificates (if applicable)

**Refer to Confidential Exhibit B-3 – Export sales documents.**

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

## B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet and
  - highlight or annotate the amount shown in the source document and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

**Refer to Appendix B-4 – Upward sales.**

## **B-5 Reconciliation of direct selling expenses to financial accounts**

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Refer to Appendix B-5 – Upward selling expense.**

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column C of the worksheet and
  - highlight or annotate the amount shown in the source document and
  - provide the account code and sub-account code (if applicable) at column D of the worksheet.

## SECTION C EXPORTED GOODS & LIKE GOODS

The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

### C-1 Models exported to Australia

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

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2. This list must be disclosed in the public record version of the response.

- P-TB-Ph-1500g-LS (Pouch)
- P-TB-Ph-3000g-LS (Pouch)
- P-CH-T-3030g-LS
- P-CH-T-3030g-NJU
- P-CR-T-3030g-LS
- P-CR-T-3030g-NJU
- P-SL-T-3030g-LS
- P-SL-T-3030g-NJU
- P-TB-T-3030g-HS
- P-TB-T-3030g-LS
- P-TB-T-3030g-NJU

### C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

- [REDACTED]
- [REDACTED]
- [REDACTED]

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

- This list must be disclosed in the public record version of the response.
- P-SL-T-3030g
- P-CR-T-3030g
- P-TB-T-3030g



### **C-3 Internal product codes**

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

**Please refer to Appendix C.3.1 – SKU Coding**

## SECTION D DOMESTIC SALES

### D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:  
Marketing and advertising activities  
[REDACTED] **[Promotional activity]**
  - (a) Price determination and/or negotiation process  
**Refer to Confidential Exhibit D 1.1**
  - (b) Order placement process  
**Refer to Confidential Exhibit D 1.1**
  - (c) Order fulfilment process and lead time  
**Refer to Confidential Exhibit D 1.1**
  - (d) Delivery terms and process  
**Refer to Confidential Exhibit D 1.1**
  - (e) Invoicing process  
**Refer to Confidential Exhibit D 1.1**
  - (f) Payment terms and process  
**Refer to Confidential Exhibit D 1.1**
2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.  
[REDACTED] **is our subsidiary and acting as our national distributor**
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.  
**No**
4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.  
**No**
5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.  
**No**
6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.  
**No**
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale? **Invoice Date**
  - (b) Why does this date best reflect the material terms of sale? You would need to substantively address: **Not applicable**
  - (c) whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
    - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials

- whether contracts were entered into for the materials purchases, and materials inventory valuation.

## D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”
  - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
  - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

**Refer to Appendix D-2 Domestic sales.**

2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

**Refer to Appendix D-2.2 Domestic sales source.**

## D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
  - Contracts
  - Purchase order and order confirmation
  - Commercial invoice and packing list
  - Proof of payment and accounts receivable ledger
  - Documents showing bank charges
  - Delivery invoices

*If the documents are not in English, please provide a translation of the documents.*

**Refer to Confidential Exhibit D-3 Domestic sales documents.**

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

## D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet and
  - highlight or annotate the amount shown in the source document and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

## SECTION E DUE ALLOWANCE

### E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)?

**Yes. Credit terms were [REDACTED] days for [REDACTED]. All other customers were [REDACTED] days.**

If yes:

- (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes: **No**
- Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
  - Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
- (b) Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates? **Yes, revolving loan IDR [TABLE REMOVED]**
- (c) Do you have term deposits or other cash product (e.g. bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates? **No**

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)?

**Yes. Credit terms range from [REDACTED] days to [REDACTED] days**

If yes:

- (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes: **No**
- Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
  - Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
- (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
- Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates? **Yes, refer to table above.**
  - Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates? **No**

(c)

### E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

**Tin can, Carton, Can label**

2. What is the packaging used for your export sales of the goods to Australia?

**Tin can, Carton, Can label, Pouch**

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences **Tray**
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market **Please refer to Appendix G-3 Domestic CTM**
- (c) Calculate the weighted average packaging cost for each model exported to Australia **Please refer to Appendix G-5 Australian CTM**

### E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?  
**Refer to Appendix D-2 Domestic sales.**
2. What are the delivery terms of the export sales of the goods to Australia?  
**Refer to Appendix B-2 Australian sales.**
3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?  
**Monthly CFR**
4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?  
**Monthly CFR**
5. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?  
**Refer to Appendix B-2 Australian sales.**
6. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?  
**No.**
7. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?  
**No.**

### E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.  
**Yes, █████% for domestic sales. No commissions are provided for Australia sales.**
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example: **Not applicable**
  - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
  - How is VAT accounted for in your records in relation to sales of the goods and like goods?
  - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
  - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods? **No**
  - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia? **No**
  - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

### E-5 Other adjustment claims

Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.

**Commission paid on domestic sales, refer to Appendix D-2 Domestic sales.**

## SECTION F THIRD COUNTRY SALES

### F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.  
**Yes.** [REDACTED], [REDACTED] and [REDACTED]
3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale: **Invoice date**
  - (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
    - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
    - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
    - whether contracts were entered into for the materials purchases, and materials inventory valuation.

### F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
  - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
  - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
  - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

#### Refer to Appendix F-2 Third country sales

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".  
**Refer to Appendix F-2.2 Third country sales**

### F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.  
**No.**

## SECTION G COST TO MAKE AND SELL

### G-1. Production process

1. Describe the production process for the goods and 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 Confidential Exhibit G-1.1 Flowchart production**

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

**Not Applicable**

### G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

**Actual cost**

2. If your company uses standard costs: **Not Applicable**

- (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
- (c) How were those variances allocated?
- (d) Provide details of any significant or unusual cost variances that occurred during the period.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

**Activity-based Costing**

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

**Yes, refer to Confidential Exhibit G-2 Factory Cost Center**

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

**Material code level (SKU)**

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

**No**

7. Has your company engaged in any start-up operations in relation to the goods? If yes: **No**

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
- (b) 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.

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

**Cost is determined using weighted average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads.**

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

**Based on its actual cost**

10. What are the valuation methods for scrap, by products, or joint products?

**Not Applicable**

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details.

**Yes, the expenses booked under operating expenses**

### **G-3 Cost to make on domestic market**

1. Complete the worksheet named "G-3 Domestic CTM".

- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

**Refer to Appendix G-3 Domestic CTM.**

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

**Refer to Appendix G-3.2 Domestic CTM source.**

### **G-4 Selling, General & Administration expenses**

1. Complete the worksheet named "G-4.1 SG&A listing".

- This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
- Exclude any SG&A amount in respect of:
  - unrealised foreign exchange gains/loss
  - provision for doubtful debt
  - any other income/expense not directly/indirectly related to the manufacture or sale of the goods or like goods
- The SG&A listing should reconcile to the trial balance and/or income statement.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

**Refer to Appendix G-4.1 S,G&A Listing"**

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".

- This worksheet calculates the unit domestic SG&A for each MCC.
- You must provide this list in electronic format using the template provided.
- Please use the formulas provided.

**Refer to Appendix G-4.2 Domestic SG&A calculation**

### **G-5 Cost to make the goods exported to Australia**

1. Complete the worksheet named "G-5 Australian CTM".

- This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable



(e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.

- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

**Refer to Appendix G-5 Australian CTM**

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

**Refer to Appendix G-5.2 Australian CTM source.**

## G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
  - (a) Raw materials: **█% from the pineapple and using actual consumption**
  - (b) Labour: **based on production result and actual man hours**
  - (c) Manufacturing overheads: **Refer to Confidential Exhibit G-2 Factory Cost Center**
2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

**Refer to Confidential Exhibit G-6.2 Detailed cost to make.**

## G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?  
**Pineapple cost and empty can**
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
  - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Yes. Refer to Appendix G-7.2 – Raw material CTM**
3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.  
**Refer to Appendix G-3 – Domestic CTM**
4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
  - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Pineapple is grown as part of an integrated operation. Raw materials for empty can (tinplate) sourcing from third party are detailed in Appendix G-7.4 – Raw material purchases.**

5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.  
**Refer to Appendix G-7.4 – Raw material purchases.**
6. For each raw material:
  - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
  - (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

**Refer to Appendix G-7.6 – Raw material documents.**

7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.  
**No**

## **G-8 Reconciliation of cost to make to audited financial statements**

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Refer to Appendix G-8 – Upward costs**

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet and
  - highlight or annotate the amount shown in the source document and
  - provide the account number and sub-account number (if applicable) at column E of the worksheet.

## **G-9 Production of the goods under consideration**

1. Describe your company’s practices for capturing the production quantities reported at worksheets “G-3 domestic CTM” and “G-5 Australian CTM”. Consider using a flowchart in answering this question.

**Please refer to G-9.2 Flow input Production Report.**

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

**Please refer to G-9.2 Flow input Production Report.**

3. Briefly explain the reasons for any differences between:
  - (a) the production quantities reported at worksheet “G-3 domestic CTM” and the sales volumes reported at worksheet “D-2 domestic sales” and
  - (b) the production quantities reported at worksheet “G-5 Australian CTM” and the sales volumes reported at worksheet “B-2 Australian sales”.

**Volume in CTM is higher than sales volume due to volume CTM represent production for sales to all markets (not only Australia and Domestic).**

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?  
Based on monthly  
**Volume production determines in monthly meeting between Production team and Sales team.**
5. What lead times are typically needed to adjust volumes of production for the goods?  
**Monthly basis**

## G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.**Refer to Appendix G-10 – Capacity Utilisation**
2. Explain how the production capacity and capacity utilisation has been calculated.
3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
  - (a) What is the capacity of these facilities? **██████ FCLs**
  - (b) What was the monthly amount of inventory maintained during the investigation period?  
**██████ FCLs**
  - (c) What is the average period of time that inventory is retained (describe how this is calculated)? **█ month**
4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? **No** If yes, provide details.
5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.  
**Not applicable**
6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods. **Not applicable.**

## EXPORTER'S DECLARATION

I hereby declare that.....(company)  
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** :.....

**Signature** :.....

**Position in**

**Company** :.....

**Date** :.....