



Australian Government
Department of Industry,
Science and Resources

PUBLIC RECORD

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

Anti-Dumping Commission website: 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.

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

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

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:

Tariff Subheading	Statistical Code	Description
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.

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

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	Thin sliced	TS		
Container type	Tin can	T	Mandatory	Mandatory
Container size	Provide container size in net weight (grams)	e.g. '1250'	Mandatory	Mandatory
Packing medium	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:

Dole Thailand Limited

Head Office: 127/10 Panjathani Tower 10th Floor, Nonsee Road, Chongnonsee, Yannawa, Bangkok, 10120, Thailand

Name: Baralee Wattanayagorn
Position in the company: Regional Legal Director
Telephone: +66 2 686 7676 Ext 42452
E-mail address: Baralee.Wattanayagorn@doleintl.com

Factory/Branch Office: 180 Moo 4 Hua-Hin Nongplub Road, Tumbol Nongplub, Amphor Hua Hin, Prachuabkirikhan, 77110, Thailand

Name: Tipawan Youngnuk
Position in the company: Head of Finance and Authorized Director
Telephone: +66 2 686 7676 Ext 42707
E-mail address: Tipawan.Youngnuk@doleintl.com

Dole Asia Holdings Pte Ltd

Head Office: 6 Shenton Way, #15-08/09, OUE Downtown 2, Singapore 068809

Name: Yasunobu Miki
Position in the company: Authorized Director and Deputy Chief Financial Officer
Telephone: +65-6716-9000
E-mail address: Yasunobu.Miki@DOLEINTL.COM

Thai-American Food Co., Ltd.

Head Office: 127/10 Panjathani Tower 10th Floor, Nonsee Road, Chongnonsee, Yannawa, Bangkok, 10120, Thailand

Name: Thida Valaisathien
Position in the company: Authorized Director
Telephone: +66 2 686 7676 Ext 42451
E-mail address: Thida.Valaisathien@doleintl.com

2. If you have appointed a representative, provide their contact details:

Name: Geoff Shaw, Partner, Minter Ellison
Address: Level 11, Constitution Place, 1 Constitution Avenue, Canberra City, ACT, 2601, Australia
Telephone: +61 2 6225 3246
E-mail address: Geoff.shaw@minterellison.com

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.

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3. Please provide the location of the where your company's financial records are held.

The financial records of Dole Thailand Limited (**DTL**) are held at the Company Branch Office at 180 Moo 4 Hua-Hin Nongplub Road, Tumbol Nongplub, Amphor Hua Hin, Prachuabkirikhan, 77110, Thailand.

The financial records of Dole Asia Holdings Pte Ltd (**DAH**) are held at its Head Office at 6 Shenton Way, #15-08/09, OUE Downtown 2, Singapore 068809.

The financial records of Thai-American Food Co.,Ltd (**TAF**) are held at its Head Office at 127/10 Panjathani Tower 10th Floor, Nonsee Road, Chongnonsee, Yannawa, Bangkok, 10120, Thailand.

4. Please provide the location of the where your company's production records are held.

The production records of DTL are held at the Company Branch Office at 180 Moo 4 Hua-Hin Nongplub Road, Tumbol Nongplub, Amphor Hua Hin, Prachuabkirikhan, 77110, Thailand.

DAH does not hold any production records.

TAF does not hold any production records.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

DTL's production plant is located at the Company Branch Office at 180 Moo 4 Hua-Hin Nongplub Road, Tumbol Nongplub, Amphor Hua Hin, Prachuabkirikhan, 77110, Thailand.

DAH does not have a production plant.

TAF does not have a production plant.

A-2 Company information

1. What is the legal name of your business?

There are three corporate entities relevant to the current inquiry.

DTL is the manufacturer of pineapple goods in containers greater than one litre.

DTL sells the goods to:

- TAF, that sells the goods in the Thai domestic market; and
- DAH, that exports the goods to Australia and other export markets.

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.

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DTL

The current Board of Directors of DTL is set out below:

Title	Name
Managing Director, Authorized Director	Mr. Thepfit Wattanapisit
Authorized Director	Mr. Montien Wong-arun
Finance Director, Authorized Director	Ms. Tipawan Youngnuk
Director	Ms. Thida Valaisathien
Director	Mr. Anon Fangkrathok
Director	Mr. Masazumi Nishikage
Director	Mr. Siddharth Ramaswamy
Director	Mr. Krungsri Muanthong
Director	Mr. Metha Pingsuthiwong

The following changes were made to the Board of Directors during the last two years:

28/04/2022	Mr. Krungsri Muanthong joined the DTL Board of Directors Mr. Thiti Tuangsithtanon resigned from the DTL Board of Directors
08/08/2023	Mr. Siddharth Ramaswamy joined as the new Chairman of the DTL Board of Directors Mr. Masazumi Nishikage joined the DTL Board of Directors Mr. Suroj Lamsam (former DTL Chairman) resigned from the DTL Board of Directors Mr. Khem Wanglee resigned from the DTL Board of Directors Mr. Tadashi Yoneda resigned from the DTL Board of Directors Mr. Pier Luigi Sigismondi resigned from the DTL Board of Directors

DAH

The current Board of Directors of DAH is set out below:

Title	Name
President & CEO, Director	Toshikazu Otani
Director	Watanabe Shinya
Director	Hiroyuki Kaizuka
Director	Kuniaki Abe
Director	Yasunobu Miki
Corporate Secretary	Lathika Pillay

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The following changes were made to the Board of Directions during the last two years:

22/07/2021	Tokuhiro Fujita appointed as Director
01/04/2022	Toshikazu Otani appointed as Director
01/04/2022	Makoto Sawanoi appointed as Director
01/04/2022	Yutaka Yamamura resigned as Director
01/04/2022	Christian Wiegele resigned as Director
31/05/2022	Tokuhiro Fujita resigned as Director
01/08/2022	Norihiro Fujisaki appointed as Director
01/04/2023	Hiroyuki Kaizuka appointed as Director
01/04/2023	Hidehiro Tanabe appointed as Director
01/04/2023	Kuniaki Abe appointed as Director
01/04/2023	Pier Luigi Sigismondi resigned as Director
01/04/2023	Kenichi Tai resigned as Director
01/10/2023	Masazumi Nishikage resigned as Director
01/10/2023	Norihiro Fujisaki resigned as Director
01/10/2023	Makoto Sawanoi resigned as Director
01/10/2023	Hidehiro Tanebe resigned as Director
01/10/2023	Watanabe Shinya appointed as Director
01/10/2023	Yasunobu Miki appointed as Director

TAF

The current Board of Directors of TAF is set out below:

Title	Name
Authorized Director	Mr. Theprit Wattanapisit
Authorized Director	Mr. Montien Wong-arun
Authorized Director	Ms. Thida Valaisathien

The following changes were made to the Board of Directions during the last two years:

8/02/2022	Mr. Theprit Wattanapisit joined the TAF Board of Directors
	Mr. Thiti Tuangsitthanon resigned from the TAF Board of Directors

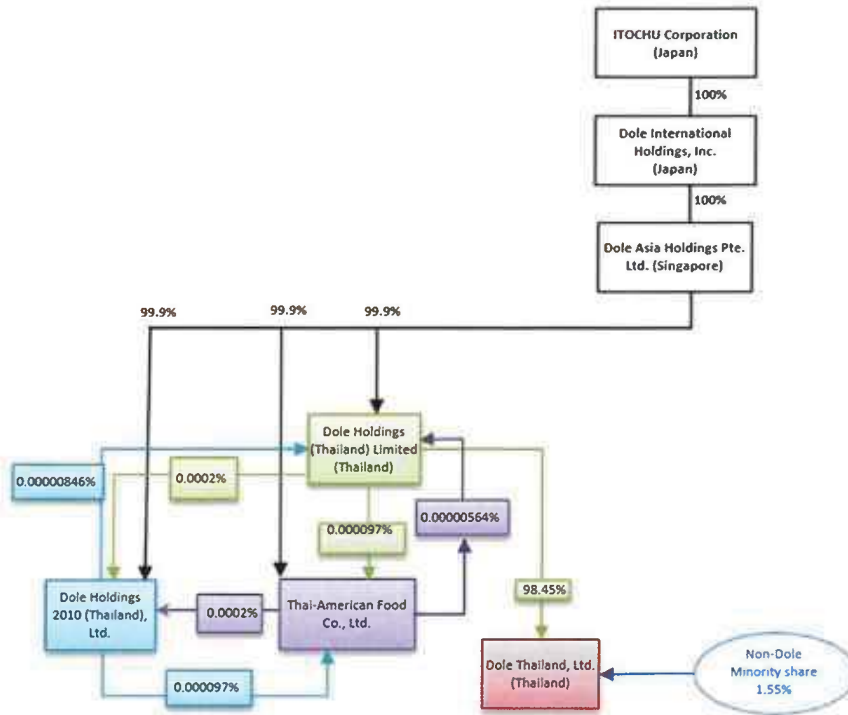
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
- A diagram showing the complete ownership structure and
 - A list of all related companies and its functions

Yes.

Dole Holdings (Thailand) Limited is a principal shareholder of DTL.

Please refer to the principal shareholders in the diagram shown below:

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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 shareholders¹
 If no, please provide:
 (a) A list of all principal shareholders and the shareholding percentages.

Yes - Itochu Corporation is registered and publicly listed in Japan.

Itochu Corporation is listed on the Tokyo stock exchange market, Japan.

The major shareholders are as follows:

Name	Shareholding ratio (%)
The Master Trust Bank of Japan, Ltd. (trust account)	16.25%
EURO CLEAR BANK S.A. / N.V.	7.52%
Custody Bank of Japan, Ltd. (trust account)	5.88%
CP WORLDWIDE INVESTMENT COMPANY LIMITED	4.36%
Nippon Life Insurance Company	2.34%
Mizuho Bank, Ltd.	2.14%
STATE STREET BANK WEST CLIENT - TREATY 505234	1.64%

¹ 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.

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Asahi Mutual Life Insurance Company	1.61%
SSBTC CLIENT OMNIBUS ACCOUNT	1.40%
JP MORGAN CHASE BANK 385781	1.22%

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.

DTL is a private limited company registered in Thailand that manufactures packaged fruit products.

The overwhelming majority of the fresh pineapple used to produce pineapple in containers is purchased by DTL in the open market; a small quantity is also sourced from pineapple grown by DTL contracted growers.

In addition to pineapple in containers, DTL produces:

- pineapple juice products, including pineapple juice concentrate, single strength pineapple juice, and clarified pineapple juice;
- canned tropical fruit and fruit salad; and
- pineapple, tropical fruit and deciduous fruit in plastic cups and jars.

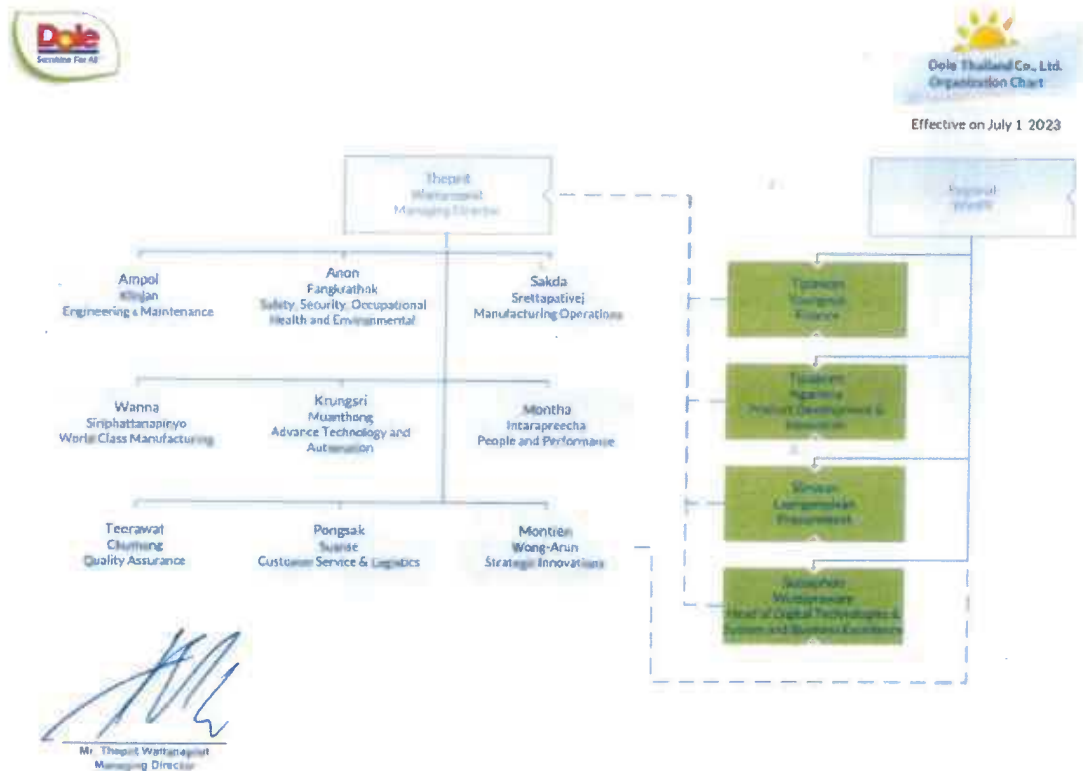
The pineapple prepared in containers exceeding one litre (FSI pineapple) manufactured by DTL is sold to two related customers.

FSI pineapple for domestic consumption in Thailand is sold to TAF and then on sold to unrelated domestic customers.

FSI pineapple for export to a range of markets is sold to DAH. In the case of exports to Australia, DAH sells the products to an unrelated Australian distributor.

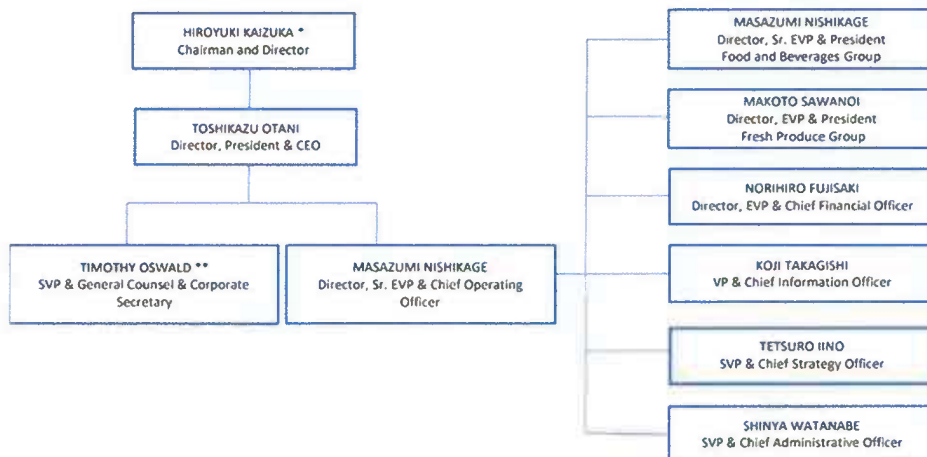
8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture
 - (b) sell in the domestic market
 - (c) export to Australia and
 - (d) export to countries other than Australia.
- (a): DTL.
(b): TAF (same address as DTL).
(c): DAH.
(d): DAH.
9. Provide your company's internal organisation chart.

DTL's Organization Chart is shown below:



DAH's Organization Chart is shown below:

DOLE ASIA HOLDINGS PTE LTD EXECUTIVES/OFFICERS

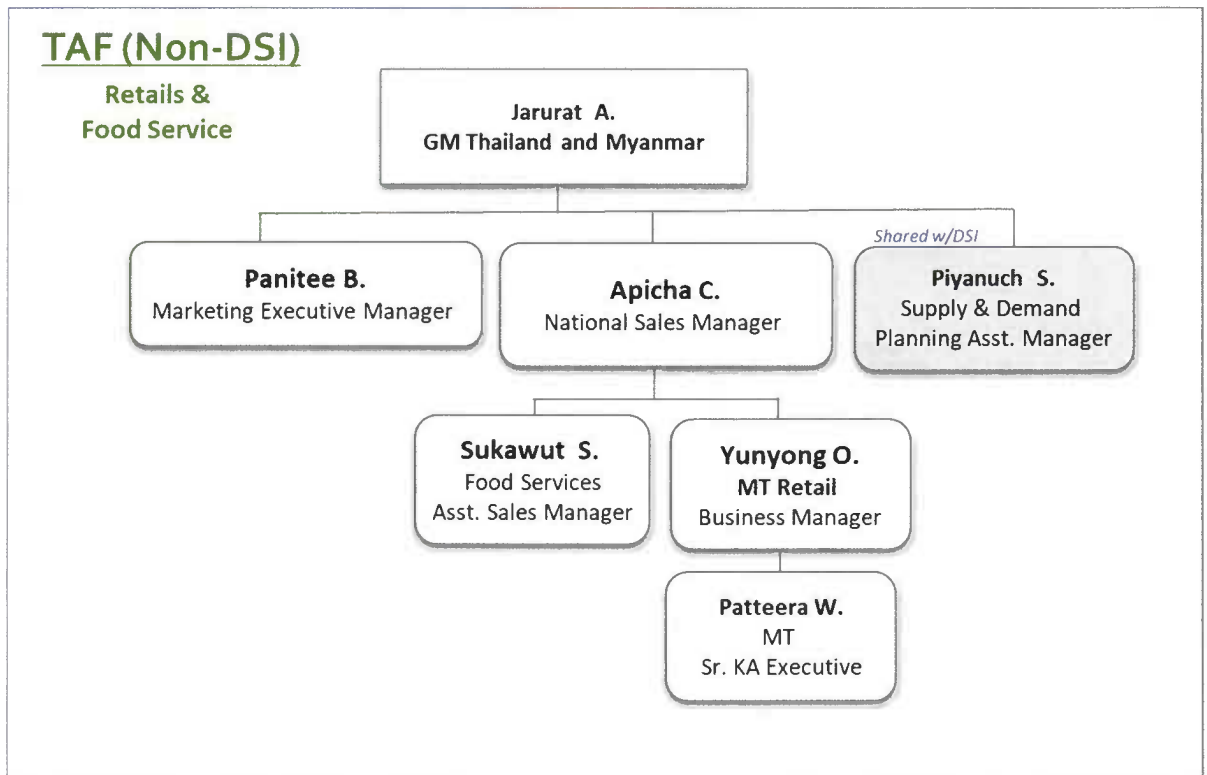


* Based in New York, New York, USA

**Based in Westlake Village, California, USA

TAF's Organization Chart is shown below:

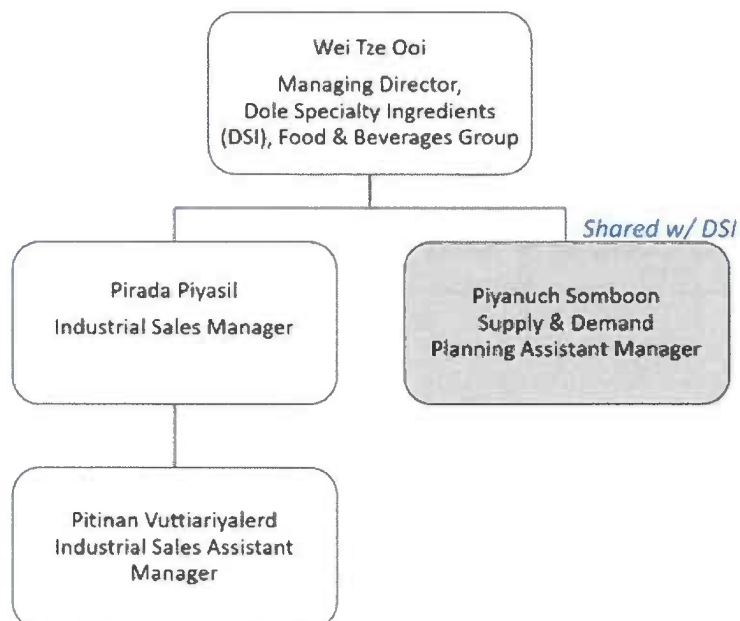
1. Retails & Food Service Channel:



2. Industrial Channel:

TAF-DSI

Thai-American Food Co., Ltd.



10. Describe the functions performed by each group within the organisation.

DTL has a factory located in Hua Hin, Thailand, which is managed by the local management. DTL's local management reports directly to the senior management, Food & Beverages Group of DAH. DTL buys fresh pineapple from the growers in the open market and produces pineapple juice products, including pineapple juice concentrate, and clarified pineapple juice; canned tropical fruit and fruit salad; and pineapple, tropical fruit and deciduous fruit in plastic cups and jars.

DAH is a Trading company where strategic decision, global product development & procurement, centralised treasury and corporate finance and planning functions are undertaken. The organisation oversees both the Global Food and Beverages Group and Asia Fresh Produce Group of Dole.

Both Groups are under the same executive board of directors, with separate management teams, reflecting differences in geography, product portfolio's, production processes, distribution channels and customer profiles. This organisational structure allows Dole to bring the required focus to individual categories and markets.

TAF is a wholesale and trading company which sells packaged products into two main channels in Thailand – the Retails & Food Service Channel and the Industrial Channel. TAF is located in Bangkok, Thailand, and is managed by local management. TAF's local management reports directly to the senior management of the Food and Beverages Group of DAH. TAF buys processed foods, dry foods, ready-made foods, food seasonings, and beverages from DTL and sell to customers within the two above channels in Thailand.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

No promotional materials are produced for FSI pineapple.

A-3 General accounting information

1. What is your financial accounting period?

DTL

DTL's accounting period for 2022-2023 for statutory purposes is 1st April 2022 to 31st March 2023.

However, in order to reflect the growing cycle of the pineapple crop, DTL uses a 13 period fiscal year consisting of 13 equal four-week accounting periods ending on the Saturday closest to 31st March.

The Audited Financial statements are prepared from 1st April to 31st March each year.

DAH

DAH's corporate accounting period for the year is based on a 52 week year.

The financial accounting year ended on 25th March 2023 while the prior financial accounting year ended on 26th March 2022.

TAF

TAF's accounting period for 2022-2023 for statutory purposes is 1st April 2022 to 31st March 2023.

The Audited Financial statements are prepared from 1st April to 31st March each year.

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2. Are your financial accounts audited? If yes, who is the auditor?

DTL

DTL's Financial Accounts are audited annually by Deloitte Touche Tohmatsu Jaiyos Audit Co., Ltd.

DAH

DAH's Financial Accounts are audited annually by Deloitte & Touche LLP.

TAF

TAF's Financial Accounts are audited annually by PricewaterhouseCoopers ABAS Ltd.

3. What currency are your accounts kept in?

DTL

DTL maintains its accounting records in both currencies of Thai Baht (**THB**) and US Dollars (**USD**).

THB is used for statutory financial reporting and USD is used for financial reporting to Dole Group accounting in Singapore.

DAH

DAH's accounts are kept in USD.

TAF

TAF maintains its accounting records in both currencies of THB and USD.

THB is used for statutory financial reporting and USD is used for financial reporting to Dole Group accounting in Singapore.

4. What is the name of your financial accounting system?

[REDACTED]. [name of system]

5. What is the name of your sales system?

[REDACTED]. [name of system]

6. What is the name of your production system?

[REDACTED]. [name of system]

DAH and TAF do not have production systems.

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.

The below explanation is provided in respect of DTL.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[description of system interactions]

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.

[REDACTED]

[REDACTED]
[description of changes to practices]

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.

DTL

The Audited Financial Statements for DTL for the period from 1st April 2021 to 31st March 2023 are attached (please refer to Confidential Exhibit A-4.1(a)).

DAH

The Audited Financial Statements for DAH for the period from 22nd March 2020 to 26th March 2022 are attached (please refer to Confidential Exhibit A-4.1(b)).

The Audited Financial Statements for DAH for the period from 27th March 2022 to 25th March 2023 are attached (please refer to Confidential Exhibit A-4.1(c)).

TAF

The Audited Financial Statements for TAF for the period from 1st April 2021 to 31st March 2023 are attached (please refer to Confidential Exhibit A-4.1(d)).

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.

The Financial Statements are audited.

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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.

DTL

DTL maintains one profit centre.

DAH

DAH maintains different profit centres.

Please refer to Confidential Exhibit A-4.4 for the profit and loss statement for the financial year ending 26th March 2022.

Please refer to Confidential Exhibit A-4.4(a) for the profit and loss statement for the financial year ending 25th March 2023.

TAF

TAF maintains one profit centre.

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.

Due to the accounting periods used by the companies, income statements cannot be provided which exactly cover the period, or which are aligned to the commencement or end dates of the period.

DTL

DTL has provided Audited Financial statements for the period from 1st April 2022 – 31st March 2023 (Confidential Exhibit A-4.1(a)) and its trial balance from [REDACTED] (Confidential Exhibit A-4.6(a)). [name of system]

DTL's closing period in [REDACTED] covers the period from 1st April 2023 – 15th July 2023 (please refer to Confidential Exhibit A-4.5). [name of system]

DAH

DAH has provided Audited Financial statements for the period from 27th March 2022 – 25th March 2023 (Confidential Exhibit A-4.1(c)) and its trial balance from [REDACTED] (Confidential Exhibit A-4.6(b)). [name of system]

DAH's closing period in [REDACTED] covers the period from 26th March 2023 – 15th July 2023 (please refer to Confidential Exhibit A-4.5(b)). [name of system]

TAF

TAF has provided Audited Financial statements for the period from 1st April 2022 – 31st March 2023 (Confidential Exhibit A-4.1(d)) and its trial balance from [REDACTED] (Confidential Exhibit A-4.6(c)). [name of system]

TAF's closing period in [REDACTED] covers the period from 26th March 2023 – 15th July 2023 (please refer to Confidential Exhibit A-4.5(c)). [name of system]

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Due to the accounting periods used by the companies, trial balances cannot be provided which exactly cover the period, or which are aligned to the commencement or end dates of the period.

DTL

DTL's trial balance for the periods 1st April 2022 to 31st March 2023 and 1st April 2023 to 15th July 2023 are attached (please refer to Confidential Exhibit A-4.6(a) and Confidential Exhibit A-4.5 respectively).

DAH

DAH's trial balance for the financial year ending 26th March 2022 is attached (please refer to Confidential Exhibit A-4.6(b)).

DAH's trial balances for the periods 27th March 2022 to 25th March 2023 and 26th March 2023 to 15th July 2023 are attached (please refer to Confidential Exhibit A-4.6(b) and Confidential Exhibit A-4.5(b)).

TAF

TAF's trial balances for the periods 1st April 2022 to 31st March 2023 and 1st April 2023 to 15th July 2023 are attached (please refer to Confidential Exhibit A-4.6(c) and Confidential Exhibit A-4.5(c) respectively).

7. Please provide your company's chart of accounts (in Excel).

DTL

DTL's chart of accounts is attached (please refer to Confidential Exhibit A-4.7(a)).

DAH

DAH's chart of accounts is attached (please refer to Confidential Exhibit A-4.7(b)).

TAF

TAF's chart of accounts is attached (please refer to Confidential Exhibit A-4.7(c)).

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

SECTION B EXPORT SALES TO AUSTRALIA

DTL and DAH do not export FSI pineapple from Indonesia (either to Australia or third countries), or sell it domestically in Indonesia.

Accordingly, DTL and DAH have completed Sections B to G of this Exporter Questionnaire in respect of FSI pineapple from the Kingdom of Thailand only.

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
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

The function of each party involved in the distribution chain is summarised below:

- DTL: Manufactures the goods and delivers them to the warehouse of the shipping line.
- DAH: The exporter of all exported packaged fruit products packed in Thailand. No commissions are paid by DTL to DAH.
- Third party shipping line: Collects the goods from the Hua Hin factory or temporary warehouses, transports them to the port, loads them on the shipping vessel, and conveys them to the destination.
- [REDACTED]: The customer of DAH and a distributor of the goods to the ultimate customers in Australia. [REDACTED] only handles foodservice and industrial account sales. No commissions are paid by DAH to [REDACTED]. [customer details]

Marketing and advertising activities

Neither DTL nor DAH undertake any marketing or advertising activities.

Delivery terms and process

[REDACTED]

[REDACTED]

[REDACTED]. [description of delivery terms and process]

Distributor agreements

DTL has a Sales Agreement with DAH.

DAH has a Master Distributor Agreement with [REDACTED] (please refer to Confidential Exhibit B-1.1). [customer details]

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[redacted]
[description of agreement terms]

Price negotiation

[redacted] [description of negotiation process
with customer]

Order processing & delivery

[redacted]

[redacted]

[redacted]

[redacted] [description of ordering and
delivery process]

Invoicing

Once the vessel departs the port of export a commercial invoice will be issued by DAH to [redacted] via email. [customer details]

Payment

[redacted] [description of payment terms]

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
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

DAH's export sales invoices are issued to [redacted] in USD. [customer details]

(a) [redacted] [payment details]

(b) [redacted] [details of foreign exchange
contracts]

(c) [redacted]

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[REDACTED] [details of exchange rate process in accounting system]

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.

Neither [REDACTED], nor Australian customers of [REDACTED], are related to DAH. [customer details]

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

The current price list for sales of FSI pineapple from DAH to [REDACTED] is recorded in attached email correspondence (please refer to Confidential Exhibit B-1.4). [customer details]

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.

All DAH sales of FSI pineapple to Australia are to [REDACTED]. [customer details]

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.

No.

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.

No.

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?

(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.

Not applicable.

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.

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- 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.

Please refer to the completed worksheets B-2(a) and (b).

The worksheet labelled 'B-2 AU export sales (DTL)' records sales from DTL to DAH.

The worksheet labelled 'B-2 AU export sales (DAH)' records sales from DAH to [REDACTED].
[customer details]

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".

Please refer to the completed worksheets B-2.2.

For the Source documents described, please refer to Confidential Exhibits B-2.2(a1) (a2) and (a3).

[REDACTED]
[description of confidential exhibit]

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)

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

Please refer to:

- For sales from DTL to DAH - Confidential Exhibits B-3.1(a1), B-3.1(a2)B-3.1(a3), B-3.1(a4), and B-3.1(a5);
 - For sales from DAH to [REDACTED] – Confidential Exhibits B-3.1(b) and B-3.1(b1); and [customer details]
 - For a copy of the Sales Agreement between DTL and DAH – Confidential Exhibit B-3.1(c).
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.

DTL

Cell in 'B-2 Au export sales (DTL)'	Confidential Exhibit	Page of Confidential Exhibit
25A - 25C	Confidential Exhibit B-3.1(a1)	1
25I, 25J, 25L, 25M	Confidential Exhibit B-3.1(a1)	1
25O, 25P, 25S, 25T	Confidential Exhibit B-3.1(a1)	1
25U, 25V, 25Y, 25Z	Confidential Exhibit B-3.1(a1)	1

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25AA	Confidential Exhibit B-3.1(a1)	1
25AR	Confidential Exhibit B-3.1(a4)	1
25AT	Confidential Exhibit B-3.1(a5)	1 and 5
14A - 14C	Confidential Exhibit B-3.1(a1)	6
14I, 14J, 14L, 14M	Confidential Exhibit B-3.1(a1)	6
14O, 14P, 14S, 14T	Confidential Exhibit B-3.1(a1)	6
14U, 14V, 14Y, 14Z	Confidential Exhibit B-3.1(a1)	6
14AA	Confidential Exhibit B-3.1(a)	6
14AR	Confidential Exhibit B-3.1(a4)	1
14AT	Confidential Exhibit B-3.1(a5)	1 and 5

DAH

Cell in 'B-2 AU export sales (DAH)'	Confidential Exhibit	Page of Confidential Exhibit
14A, 14B	Confidential Exhibit B-3.1(b)	1
14E - 14G, 14I	Confidential Exhibit B-3.1(b)	1
14L, 14M, 14O, 14P, 14S, 14T	Confidential Exhibit B-3.1(b)	2
14U, 14V, 14Y, 14Z, 14AA	Confidential Exhibit B-3.1(b)	2
14AT	Confidential Exhibit B-3.1(b)	1
25A, 25B	Confidential Exhibit B-3.1(b)	20/21
25E - 25G, 25I	Confidential Exhibit B-3.1(b)	20/21
25L, 25M, 25O, 25P, 25S, 25T	Confidential Exhibit B-3.1(b)	20/21
25U, 25V, 25Y, 25Z, 25AA	Confidential Exhibit B-3.1(b)	20/21

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.

DTL

Please refer to the completed worksheet 'B-4 Upward sales (DTL)', in respect of DTL.

DTL's financial accounting period is different to the investigation period. The latest Financial Statement for DTL was for the financial year ending 31st March 2023.

Therefore, DTL's reconciliation has a variance in revenue of [REDACTED] between the financial year and the investigation period, as shown in worksheet 'B-4 Upward sales (DTL)'. [monetary sum]

DAH

Please refer to the completed worksheet 'B-4 Upward sales (DAH)', in respect of DAH.

DAH's financial accounting period is different to the investigation period. The latest Financial Statement for DAH was for the financial year ending 25st March 2023.

Therefore, DAH's reconciliation has a variance in revenue of [REDACTED] between the financial year and the investigation period, as shown in worksheet 'B-4 Upwards sales DAH'. [monetary sum]

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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.

DTL

Please refer to Confidential Exhibit B-4.2(a).

DAH

Please refer to Confidential Exhibit B-4.2(b).

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.

DTL

Please refer to Confidential Exhibit B-4.2(a).

DAH

Please refer to Confidential Exhibit B-4.2(b).

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.

DTL

Please refer to the completed worksheet 'B-5 Upwards selling exp. (DTL)', completed in respect of DTL.

DAH

[REDACTED] [details of selling expenses]

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.

Cell B15 of the 'B-5 Upwards selling exp. (DTL)' worksheet replicates the amount in cell E483 of the 'G-4.1 SG&A listing' worksheet. This amount is shown at page 36 of Confidential Exhibit A-4.1(a).

Cell B16 of the 'B-5 Upwards selling exp. (DTL)' worksheet is [REDACTED], as reflected in the 'D-2 Domestic sales (DTL)' worksheet. [details of selling expenses]

Cells B17 and B18 of the 'B-5 Upwards selling exp. (DTL)' worksheet are the sums of (respectively):

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- columns AR and AT of the 'B-2 AU exports sales (DTL)' worksheet. The source documents for this worksheet are particularised in the 'B-2.2 AU exports source' worksheet; and
- columns S and U of the 'F-2 (a) Third country sa. (DTL)' worksheet. The source documents for this worksheet are particularised in the 'F-2 (a) Third country sa. (DTL)' worksheet.

Cell B19 of 'B-5 Upwards selling exp. (DTL)' worksheet is the sum of: B15 – (B17+B18).

No further documents are required.

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.

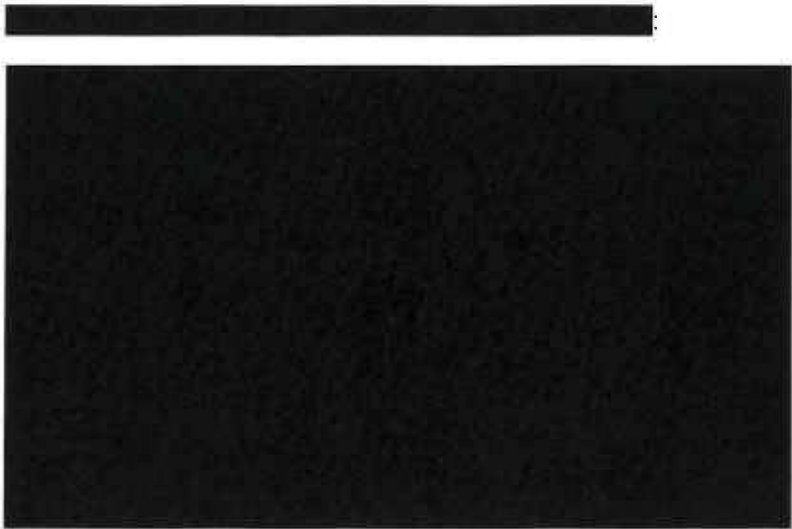
The amounts in Cells B16 and B19 have been inserted on the basis of the matters set out in the above response to B-5.2.

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.



[confidential product details]

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.

PID MCC
563 P-PZ-T-3062-HS

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.

<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>

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[confidential product details]

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.

PID	MCC
304	P-PC-T-3062-HS
405	P-PC-T-3062-LS
545	P-TB-T-3062-LS
1536	P-PC-T-3062-NJU

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.

Yes - product codes (PID) are used.

(a):





[description of product code convention]

(b): The Commission's instructions on the MCCs were applied to each of the PIDs.

(c): The table is provided in response to C-2.2 above.

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:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

[REDACTED] [details of DTL's domestic sales]

The business of TAF is generally limited to selling packaged fruit products [REDACTED] within the Thai market. [details of TAF's purchasing arrangements]

DTL manufactures goods [REDACTED] for TAF [REDACTED] [description of storage and insurance arrangements]

TAF [REDACTED] is responsible for the inland transportation of the goods [REDACTED] to its customers. Title passes [REDACTED] [details of arrangements regarding storage of goods and passing of title]

In relation to the specific matters set out above, the processes of DAH are as follows:

- (a) Marketing and advertising activities – TAF does not undertake any marketing or advertising activities.
- (b) Price determination and/or negotiation process – This depends on the nature of the sales arrangements:
 - a. 1.) Yearly contracts: [REDACTED]
[REDACTED]; [description of negotiation process] or
 - b. 2.) Monthly contracts: TAF negotiates prices with some customers per PO. [REDACTED]
[REDACTED] [details of pricing]
- (c) Order placement process – After getting a forecast of demand from its customers, TAF will place SOs with DTL [REDACTED] [details of arrangements]
- (d) Order fulfilment process and lead time – The general lead time is [REDACTED] [details of lead time]
- (e) Delivery terms and process – Customers send POs to TAF long term and short term, but with a minimum lead time of [REDACTED]. Once it receives a PO, TAF will [REDACTED] [details of lead time and storage arrangements]
- (f) Invoicing process – TAF will issue invoices 1 day before delivery and then transport the goods to the customer [REDACTED] [details of transportation]
- (g) Payment terms and process – Payment to TAF by customers is per the agreed payment terms. The general payment terms are [REDACTED] [details of payment terms]

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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.

DAH

[redacted] [name of domestic customer and description of pricing arrangements]

TAF

The domestic customers of TAF are not related.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

DTL

Please refer to Confidential Exhibit D-1.3(a) and (b) for [redacted]
[redacted] [name of domestic customer and description of confidential exhibits]

TAF

The below sales prices applied to sales from TAF to domestic customers in Thailand:

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

[description of sale prices]

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.

DTL

[redacted] [description of domestic sales channels]

TAF

[redacted] [description of factors impacting sales prices]

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.

DTL

[redacted]
[description of discount arrangements]

TAF

[redacted] [description of discount arrangements]

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.

DTL

Yes, [redacted]. The relevant credits are recorded in worksheet D-2.

[redacted]

[redacted] [details of credit note arrangements]

TAF

[redacted] [details of credit note arrangements]

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:
- What date are you claiming as the date of sale?
 - Why does this date best reflect the material terms of sale? You 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.

Not applicable.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"

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- 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.

DTL

Please refer to the completed worksheet 'D-2 Domestic sales (DTL)'.

TAF

Please refer to the completed worksheet 'D-2 Domestic sales (TAF)'.

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".

DTL

Please refer to completed worksheet 'D-2.2 Domestic sales sou. (DTL)'.

[redacted] [description of confidential exhibit]

TAF

Please refer to completed worksheet 'D-2.2 Domestic sales sou. (TAF)'.

[redacted] [description of confidential exhibit]

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

DTL

Please refer to Confidential Exhibits D-3.1(a1) and D-3.1(a2).

TAF

Please refer to Confidential Exhibit D-3.1(b).

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

DTL

Cell in D-3	Confidential Exhibit	Page of Confidential Exhibit
18A, 18B	Confidential Exhibit D-3.1(a1)	3
18D, 18H, 18I	Confidential Exhibit D-3.1(a1)	2
18K, 18L, 18N, 18P	Confidential Exhibit D-3.1(a1)	1
18S, 18T, 18X, 18Y	Confidential Exhibit D-3.1(a1)	1
24A, 24B	Confidential Exhibit D-3.1(a2)	3
24D, 24H, 24I	Confidential Exhibit D-3.1(a2)	2
24K, 24L, 24N, 24P	Confidential Exhibit D-3.1(a2)	1
24S, 24T, 24X, 24Y	Confidential Exhibit D-3.1(a2)	1

TAF

Cell in 'D-2 Domestic sales (TAF)'	Confidential Exhibit	Page of Confidential Exhibit
8A, 9A	Confidential Exhibit D-3.1(b)	6
8K, 8T, 8Y, 9K, 9T, 9Y	Confidential Exhibit D-3.1(b)	5
9K, 9L, 9N, 9O, 9R, 9T, 9Y	Confidential Exhibit D-3.1(b)	2
9A, 9K, 9P, 9T	Confidential Exhibit D-3.1(b)	3
8K, 8L, 8N, 8O, 8R, 8T, 8Y	Confidential Exhibit D-3.1(b)	1
8A, 8K, 8P, 8T	Confidential Exhibit D-3.1(b)	4
8X, 8AC	Confidential Exhibit D-3.1(b)	10
9X, 9AC	Confidential Exhibit D-3.1(b)	15

D-4 Reconciliation of sales to financial accounts

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

Response not required.

- 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.
- 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.
- 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)? 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:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. 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?
 - (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?

DTL

Yes.

- (a): [REDACTED]
- [REDACTED]
- [REDACTED]. Please see the calculation in Confidential Exhibit E-1.1(a). [details of rolling credit facility]

- (b): [REDACTED]
- [details of facility]

(c): No.

TAF

Yes.

(a): Yes, TAF offered the following payment terms:

Customer	Payment terms
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

[Description of customers and payment terms]

For the calculations of the accounts receivable turnover and the average credit term for each domestic customer, please refer to Confidential Exhibit E-1.1(b).

(b): No.

(c): 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)? If yes:

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- (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:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. 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):
 - i. 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?
 - ii. 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?

The payment terms between DAH and [REDACTED] from the date of invoice. [details of customer and payment terms]

(a): No.

(b): Not applicable as [REDACTED] pays in USD which is the currency denominated by DAH. [customer details]

E-2 Packaging

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

There are no differences in respect of packaging between sales made by DTL and TAF. Therefore, the responses in E-2 apply to both DTL and TAF.

Finished cases of canned pineapple are packed (palletised) for domestic sale by being stacked on a pallet and on a slip sheet and encircled with stretch wrap. Palletised of finished cases are delivered on a shipping pallet, which will be returned to DTL.

The palletisation is conducted adjacent to the loading dock area in the cannery warehouse.

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

Finished cases of canned pineapple are packed (palletised) for export by being stacked on a pallet and on a slipsheet and encircled with stretch wrap and loaded in a container.

The process is conducted adjacent to the loading dock area in the cannery warehouse.

3. If there are distinct differences in packaging between your domestic and export sales:
- (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia

There are not distinct differences, including between weighted average packing costs.

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?

DTL

[REDACTED] [customer details and description of delivery terms]

TAF

TAF delivers the goods to its domestic customers.

The transportation costs included in worksheet 'D-2 Domestic sales (TAF)' are estimates, based on 3% of the net invoice value.

The trucks which are used to transport goods sold domestically differ from the container trucks used to transport exported goods and entail different charges.

2. What are the delivery terms of the export sales of the goods to Australia?

[REDACTED] [customer details and description of delivery terms]

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?

[REDACTED]
[description of calculation]

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?

[REDACTED]
[REDACTED]
[REDACTED] [description of calculation]

Please refer to Confidential Exhibit B-2.2(a3).

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?

Not applicable.

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?

Not applicable.

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?

Not applicable.

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.

DTL

No.

TAF

No.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - 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?

Yes, domestic sales are subject to VAT at 7% while export sales are subject to VAT at 0%.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

DTL

■ [response]

TAF

■ [response]

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

■ [response]

E-5 Other adjustment claims

1. 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.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*² for more information.

DTL

■ [response]

TAF

■ [response]

² Available on the commission website

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.

The sales process is the same as described in the response to B-1.1.

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.

[REDACTED]

[REDACTED] [customer details and description of pricing arrangements]

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:
 - (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.

Not applicable.

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.

DTL

Please refer to completed worksheet 'F-2 Third country sa. (DTL)', which records sales from [REDACTED] [customer details]

DAH

Please refer to completed worksheet 'F-2 Third country sa. (DAH)', which records sales from DAH to third countries.

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".

DTL

Please refer to completed worksheet 'F-2.2 Third country s. s. (DTL)'.

For the Source documents described, please refer to Confidential Exhibits F-2.2(a1), (a2) and (a3).

[REDACTED] [description of confidential exhibit]

DAH

Please refer to completed worksheet 'F-2.2 Third country s. s. (DAH)'.

For the Source document described, please refer to Confidential Exhibit F-2.2 DAH.

[REDACTED] [description of confidential exhibit]

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.

Production facilities

DTL operates in Thailand, in Hua Hin. DTL processes fresh pineapple and other tropical fruits to produce canned pineapple, canned products, other packaged fruit and juice products.

[REDACTED] [description of product lines]

Products

DTL produces three categories of products in the cannery:

- Solid pack pineapple (which includes not only canned pineapple but also pineapple chunks packed in Aluminum Pouch, plastic cups and jars);
- Pineapple juice (including single strength juice and juice blends, clarified pineapple juice and pineapple juice concentrate); and
- Canned and packaged tropical fruits and tropical fruit salad.

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

Production Process for Processed Pineapple

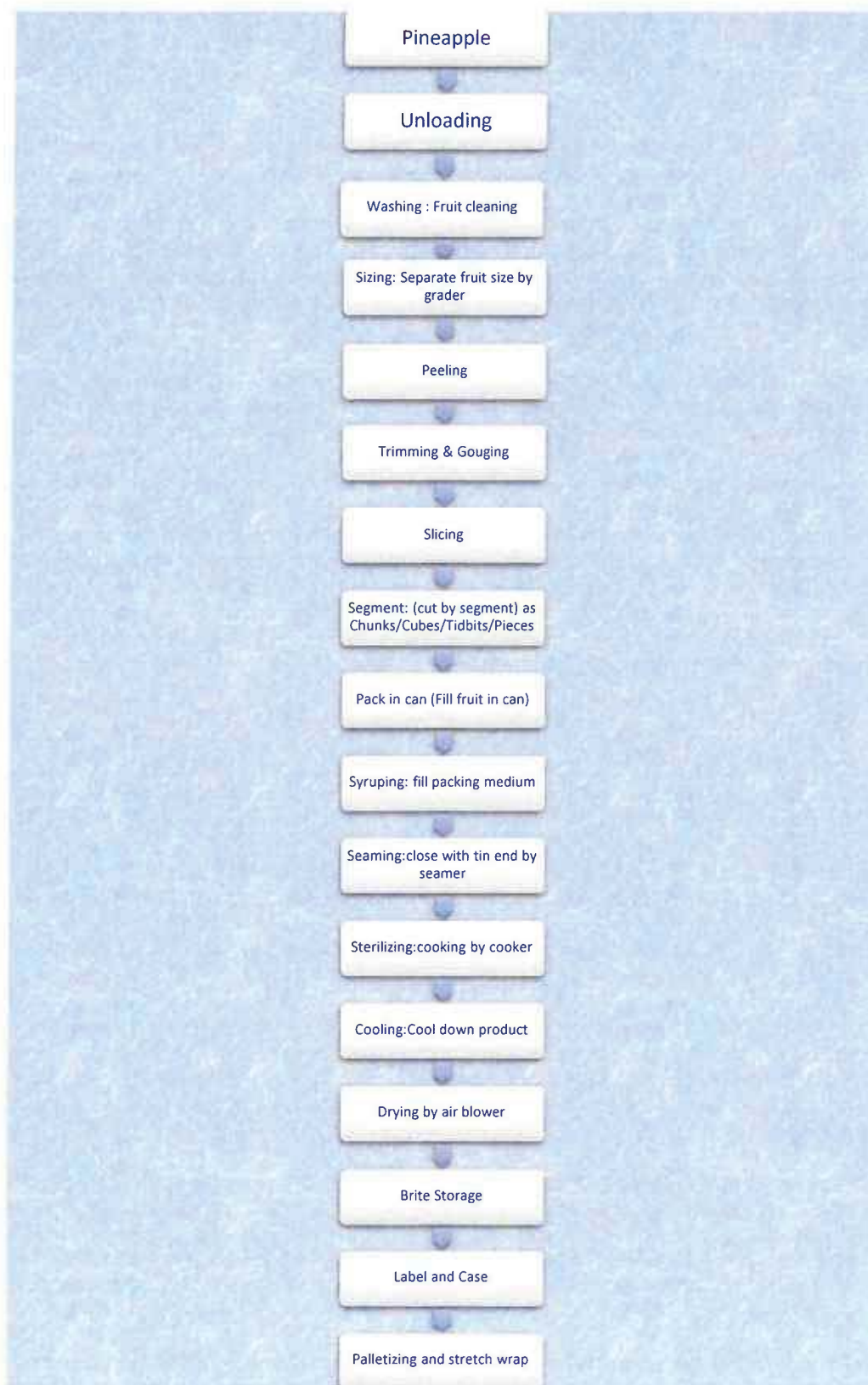
Attached on the page below is a flow chart of the production work centre. The process begins with raw pineapple. The majority of the raw pineapple that DTL processes is purchased from growers on the open market.

At the cannery the harvested pineapple is purchased by weight at a daily posted price per kilogram. Incoming delivery trucks bring the fresh pineapple to the receiving area where it is unloaded from the owner's trucks, inspected to reject defective or sub-standard fruit, and then washed and graded for size.

The size-graded pineapples are then fed by a conveyor through one of the specially designed ginaca machines located at the head of each preparation line. For each production run the ginaca machine on each line is adjusted to process pineapple of a particular size. In a series of rapid steps, the ginaca cuts off the ends of the pineapple, shells the pineapple by cutting a large cylinder out of the centre, cuts away from the shell the remaining yellow pineapple meat that lies between the central cylinder and the outer green shell, cuts away the pineapple meat attached to the ends, and cuts a centre core out of the cylinder.

The cores and the yellow pineapple meat that has been cut away from the shells and ends are conveyed to a pressing machine for the production of pineapple juice or occasionally sold as by-products. The shells and ends are conveyed to a separate grinding machine for the production of clarified pineapple juice (CPAJ). The cored pineapple cylinders are conveyed to the preparation line.

A flowchart of the process is below:



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

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

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

Following processing through the ginaca machine individual cored cylinders that are significantly bruised or blemished on one side (and thus yielding only partial slices) may be manually transferred from the slice line to the chunk line in order to increase the overall recovery.

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

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

For pineapple that is to be made into chunks, it is first cut into slices (thicker than the slices cut for pineapple rings) and then cut into chunks. The chunks are taken out first, followed by the selection of pieces, with the remaining pineapple again crushed or pressed for juice. All along the preparation line the trimmings are collected and conveyed to the pressing machine for the production of juice.

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

The crushed pineapple follows a slightly different process. There is no separate preparation line for the preparation of crushed pineapple; rather the remaining pineapple meat that has not been selected for canning in another form nor used for the production of juice is sent to the crusher for processing as crushed pineapple. The crushed pineapple meat, upon exiting the crushing machine, is sterilized by cooking on masse, and then pumped into cans. The cans are then sealed and cooled.

After cooling, the canned pineapple (of all forms) is stacked. Then the Quality Section team takes a sampling to check and verify the product meets the specification, in which case they then proceed to packaging. Thereafter, paper labels are attached to the cans and the cans are packaged into cardboard carton boxes or trays. Retail can sizes are generally packaged by

machines into full wrap around cardboard boxes. Food service number 10 cans are generally packed 6 cans per carton. The cartons or trays are then stacked on a pallet and/or slipsheet and encircled with stretch wrap.

By-products and scrap

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

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

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

Pineapple juice and tropical fruit mixtures are considered joint products; they are produced jointly using common inputs (the common raw material and certain common production processes) and are significant commercial products that are sold in their own right and are purposefully produced for commercial sale and produce significant revenues.

Mill material, by contrast, is considered a by-product, as it is not an intended commercial product.

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.

The following suppliers are related to DTL:



[description of supply arrangements]

G-2. Cost accounting practices

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

DTL uses [REDACTED] for the cost accounting process. During the relevant period, standard cost is used to record transactions (goods receipt, goods issue, etc.). [name of system]

At the end of the relevant period, all inventories will be revalued from standard cost to the actual cost after the Material Ledger closing run in the [REDACTED]. [name of system]

2. If your company uses standard costs:
 - (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.

(a): Yes.

(b): Yes.

(c): Material variances are directly posted to each item based on actual usage. Conversion Variances are allocated to each item using quantities in each activity type (i.e. labour hours, machine hours, standard cases volumes, etc).

(d): Not applicable.

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

Management cost accounting

The standard cost estimate for a material (Semi-Finished goods Brite ("SFG Brite") and Finished goods ("FG")) is determined in the beginning of year. The standard price then remains applicable for the year.

Standard cost for materials is determined by the below master data:

The system accesses Production Planning module master data such as Bill of Material (BoM), work centre and routing to obtain information on standard input quantities (i.e. raw materials, packing materials, conversion activity etc.) required for manufacturing SFG Brite and FG.

Bill of Material (BoM)

BoM is a formally structured list of the components that make up a product or assembly. BoM has all relevant input materials (Raw, Packaging Materials, etc.) which are needed to produce SFG Brite and FG with the quantity and unit of measure.

There may be several alternative BoMs for a product, which are used for different manufacturing processes. BoM is used for material cost of the produced material.

Work Centre

Organizational units define where and by whom an operation is performed.

The activities performed at or by the work centre are valued by charge rates, which are determined by cost centres and activity types. Work centres can be:

- Machines
- People
- Production lines

Routing

Routing defines a sequence of activities performed at the work centre. Routing plays an important role in calculating production cost, machine time and labour time, etc. Routing is also used for the scheduling and costing of operation for raw and finished products.

For Activity /Operation Cost

- Work centre is created/available for all machines/group of machines.
- Each work centre has all relevant activity types with correct unit of measurement i.e. Labour, Power, Depreciation, etc.

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- Production cost centre is correctly captured in the work centre.
- Routing contains all the relevant operations which are needed to produce the SFG Brite and FG materials.
- Total quantity (Example: Machine or Labour Hours) required for each activity type to complete the operations.
- Costing Relevancy of the operation is correctly selected, to ensure that operations cost is inventoried.
- Plan/Estimated Activity Price for activity types (such as Labour, Power, Depreciation, Utilities, etc.) is updated for the combination of production cost centre and activity type.

For Production Overhead

- Overhead group is correctly assigned in the material master of SFG brite and FG materials
- Plan/Estimated Activity Price for activity types such as Repairs/Maintenance, Warehouse cost, Overheads is updated for the combination of overhead cost centre and activity type.

To produce SFG Brite/FG, a production order will be created and released for SFG Brite and FG materials which are produced in plant.

The posting for material consumption will be based on actual quantity consumed in each production order. The posting for production activity/ operation cost will be based on routing quantity and plan/estimated rate will be used for the posting.

In the actual price calculation, the [REDACTED] performs an iterative calculation of the prices for the activity types (based on actual costs that are debited to the cost Centre and the activities' quantity posted from the production order). This is called activity rate. [name of system]

The actual activity rate will be calculated for each production cost center and activity type, such as Power, Labor – external, Labor – Internal, Depreciation, Utilities, etc.

Revaluation of production orders at actual costs

After the actual price calculation for each cost centre / activity type, activities posted for the production orders during the period will be revaluated at actual prices if they have used the activities from cost centres.

The system always determines the variances between the costs posted up to this point and the costs that occur under the new prices. The corresponding sender cost centre is credited by the actual price revaluation and the receiver is debited accordingly.

After DTL completes the ML costing run in [REDACTED], the inventory balance and cost of goods sold will be shown with an actual cost. [name of system]

Statutory costing

Production costs are different between statutory accounting and management accounting.

Statutory accounting is based on local generally accepted accounting principles (**GAAP**) which treats some expenses as selling and administrative expenses, while management accounting considers all those costs to be production costs.

The statutory accounting costing of each SFG Brite / FG is calculated using manual excel calculation:

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- Material consumptions and activities quantities for SFG Brite /FG produced are extracted from [REDACTED] by production order. The material usage quantities are multiplied with its actual cost to be material consumption cost. [name of system]
- Actual expenses incurred in each period are grouped into production activity based on cost centre (i.e. Power, Utilities, Depreciation, Repair and Maintenance, etc.). The actual expense is used to calculate activity rate.
- Activity rate is then used and multiplied with the actual quantity in each production order.
- Actual production costs of each SFG Brite / FG are summed from all production orders in that period and then used to calculate the actual weighted statutory unit cost.
- The statutory unit cost of each SFG Brite / FG is used to calculate cost of goods sold and ending inventory as per statutory requirements.

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, costs are recorded for direct and indirect cost centres that reflect each of the processes for the production of canned pineapple and other products.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[description of cost centres]

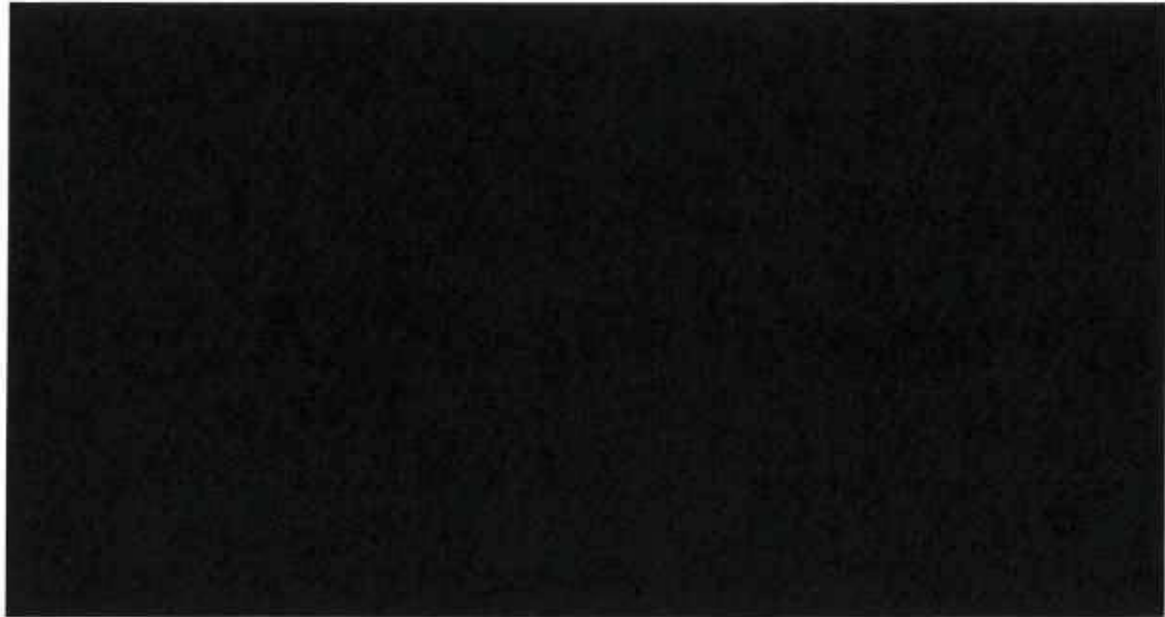
Please refer to Confidential Exhibit G-2.4.

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

The pineapple fruit costs are based on a weighted average of purchased pineapple cost.

Joint products are accounted for as follows:

The cost of the raw material that is used in the production of fresh pineapple, processed solid pineapple products and pineapple juice products is allocated between the joint products as per allocation table below:



[description of accounting allocations]

There are multiple split off points at which the pineapple raw material that will be used to produce other products becomes identifiable.

First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw pineapple fruit is first cut up, and again along the whole length of the preparation line where additional pineapple meat (including remaining pineapple pieces at the table end) is split off and, if it is not to be used for crushed pineapple, transferred to juice production.

Second, the cut up pineapple (pineapple slices, chunks, cubes, tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the pineapple preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit.

Identifiable materials are recorded as direct object accounts (e.g. fruit, labels, cases, cans, etc). These direct costs are allocated to products within each identifiable product group (e.g. a given can size) on the basis of standard cases of saleable production, and for conversion cost such as labor, power, utilities etc. are directly allocated to product by activity based costing of each components (manhour, machine hour, standard case).

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

In its cost accounting system, DTL calculates at the production orders level for SFG/FG. Then the actual cost is weighted to be actual unit cost of each item codes.

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

Costs are recorded differently between statutory accounting and management accounting. Statutory accounting is based on local GAAP, under which some of expense are treated as selling and administrative expenses.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (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.

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

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)?

Inventories, which are finished goods, work-in-process, raw materials, spare parts, packaging and supplies are stated at weighted average cost or net realizable value, whichever is the lower. Inventories, which are spare parts, and supplies, are stated at moving average cost or net realizable value, whichever is the lower.

Net realizable value is calculated by the estimated selling price in the ordinary course of business less estimated cost of completion and the estimated cost necessary to make the sale.

An allowance for obsolete inventories is made, where necessary, for inventories that are obsolete.

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

The following criteria is applied to write down the SG Brite / FG inventory to its net realizable value:



[description of criteria]

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

No scrap is used for production; scrap generated by production is sold at market value and the revenue taken as other income.

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

By-products, such as mill material generated from the remaining fibrous material of the pineapple, are sold for use as cattle feed and the revenue taken as other income.

Joint products are accounted as follows:

The cost of the raw material, raw pineapple, that is used in the production of fresh pineapple, processed solid pineapple products and pineapple juice products is allocated between the joint products according to weight.

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

There are multiple split off points at which the pineapple raw material that will be used to produce other products becomes identifiable.

First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw pineapple fruit is first cut up, and again along the whole length of the preparation line where additional pineapple meat (including remaining pineapple pieces at the table end) is split off and, if it is not to be used for crushed pineapple, transferred to juice production.

Second, the cut up pineapple (pineapple slices, chunks, tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the pineapple preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit.

Thirdly, the by-products, consisting of "mill material" (the remaining fibrous material of the Pineapple fruit) is identifiable from the exit of the grinding machine (for shells and ends) and at the exit of the pressing machine (for cores and other material pressed for juice).

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

[REDACTED] [description of allocation arrangements]

The details are stated in item G-1.2.

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.

Please refer to completed worksheet G-3.1.

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".

Please refer to completed worksheet G-3.2 and Confidential Exhibit G-3.2.

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.

Please refer to completed worksheet G-4.1.

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.

Please refer to completed worksheet G-4.2.

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.

Please refer to completed worksheet G-5.

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".

Please refer to completed worksheet G-5.2 and Confidential Exhibit G.5.2.

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
 - (b) Labour
 - (c) Manufacturing overheads

(a): Actual material consumption based on Bill of Material.

(b): Actual cost based on Standard Manning Work centre.

(c): Allocation based on Standard Case Volume.
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.

The application of the allocation method described in the response to G-6.1 is demonstrated in Confidential Exhibit G-3.2.

The demonstration relates to the model in Row 9 of completed worksheet G-3.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

The major materials that are used in the manufacture of goods are raw pineapple and tin 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.

No.

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.

Please refer to completed worksheet G-3, Column AH - Column AL.

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.

Please refer to completed worksheet G-7.4

[REDACTED]

[REDACTED] . [description of purchasing arrangements]

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Please refer to Confidential Exhibit G-7.5.

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.

Please refer to Confidential Exhibits and G-7.5.

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.

Please refer to completed worksheet G-8.

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.

Please refer to Confidential Exhibit G-8.2.

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.

This information is provided in completed worksheet G-8.

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.

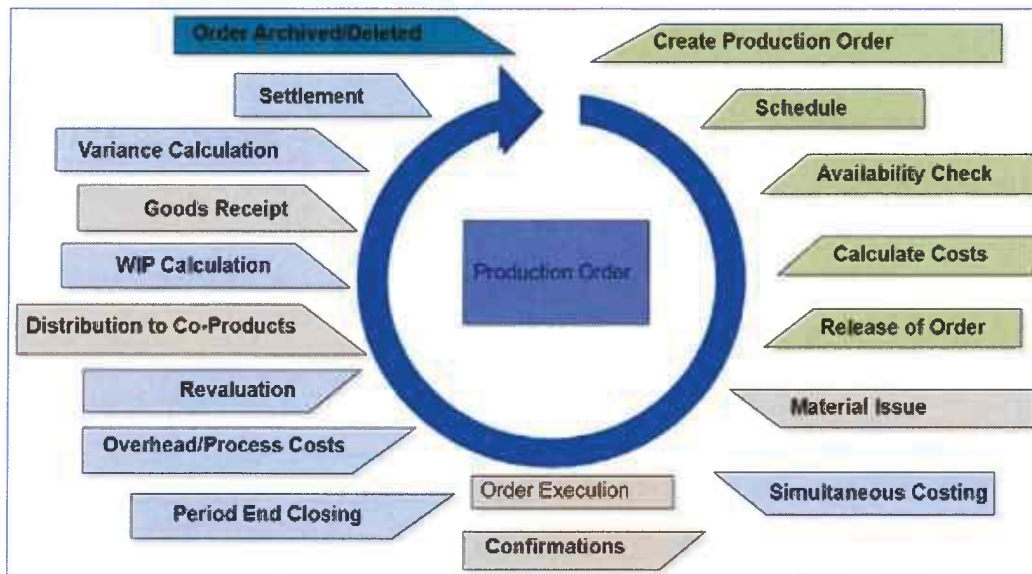
Please refer to the flowchart of the process included in the response to G-1.1.

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.

[REDACTED]

[REDACTED] [name of system and description of source documents]

Production Execution Overview



- Represent production scheduling process where planning team will create /convert production order, do the availability check and finally release it for production execution process, during releasing the production order, system calculates the planned production cost.
- Indicating production execution process where production team will issue the raw /packaging material, do the confirmation and finally the goods receipt to complete the execution process.
- Denoting the costing calculation happening whenever there are activity in production order.

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".

[redacted] [details of domestic customer and description of purchasing arrangements]

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?

The Central Supply Chain team receives demand from markets and will allocate product types and quantities to be produced from which factory based on pineapple supply in those factories.

It has been updated on a regular basis (every period, noting one calendar year has 13 periods).

5. What lead times are typically needed to adjust volumes of production for the goods?

DTL updates production volume forecast every period. DTL considers the quality of fruit received each day to see whether products could be produced as planned or any adjustment is needed.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".

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- 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.

Please refer to completed worksheet G-10.

2. Explain how the production capacity and capacity utilisation has been calculated.

The production capacity and capacity utilisation has been calculated as per Confidential Exhibit G-10.2.

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?
- (b) What was the monthly amount of inventory maintained during the investigation period?
- (c) What is the average period of time that inventory is retained (describe how this is calculated)?

(a): [REDACTED]

[REDACTED]

(b): [REDACTED]

(c): [REDACTED] [description of storage facilities and arrangements]

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? If yes, provide details.

No.

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.

[REDACTED]

[REDACTED] [description of production capabilities]

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 **Dole Thailand Limited** 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 : Tipawan Youngnuk

Signature :

Position in

Company : Head of Finance and Authorized Director

Date : 23 October 2023

I hereby declare that **Dole Asia Holdings Pte., Ltd** 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 : Yasunobu Miki

Signature :

Position in


Company : Authorized Director and Deputy Chief Financial Officer

Date : 23 October 2023

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I hereby declare that **Thai-American Food Co., Ltd** 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 : Thida Valaisathien

Signature : 

Position in

Company : Authorized Director

Date : 23 October 2023

APPENDIX

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CIP	carriage paid to carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place

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	the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient

number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods
- . sale of goods of the same general category by the exporter or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.