



## Exporter Verification Report

### Verification & Case Details

<b>Initiation Date</b>	16/04/2020	<b>ADN:</b>	2020/039
<b>Case Number</b>	551		
<b>The goods under consideration</b>	A4 Copy Paper		
<b>Case type</b>	Review of Measures		
<b>Exporter</b>	APRIL Far East (Malaysia) Sdn. Bhd. ("AFEM") / PT Riau Andalan Kertas ("RAK")		
<b>Location</b>	Remote verification		
<b>Conduct of remote verification</b>	<i>Commenced:</i> Mid-September 2020 <i>Completed:</i> Mid-December 2020		
<b>Review period</b>	1/01/2019 to 31/12/2019		

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## 1 COMPANY BACKGROUND

### 1.1 Corporate Structure and Ownership

PT Riau Andalan Kertas (“RAK”) manufactured the goods that were exported to Australia and sold domestically during the review period. RAK is incorporated in the Republic of Indonesia (Indonesia) and is wholly owned by two shareholders, which are also part of the APRIL Group.

For the goods exported to Australia, the supplier APRIL Far East (Malaysia) Sdn. Bhd. (“AFEM”) purchased the goods manufactured by RAK and sold the goods to Australian customers. AFEM is incorporated in the Federation of Malaysia (Malaysia).

RAK and AFEM are related companies as they share the same ultimate holding company.

### 1.2 Related Parties

The verification team examined the relationships between the parties involved in the manufacture and sale of the goods and like goods.

#### 1.2.1 Related suppliers

RAK purchased all of its key raw material, pulp, from three related parties. This raw material was used by RAK to manufacture the goods and like goods in the review period.

#### 1.2.2 Related customers

For the goods exported to Australia in the review period, AFEM purchased the goods manufactured by RAK. Consideration of the export price is in sections 7.3 and 7.4 of this report.

In relation to domestic sales, RAK sold an insignificant quantity of like goods to related customers during the review period. An assessment of arms length is in section 8.1.1 of this report.

### 1.3 Accounting records

RAK’s audited financial statement for 2019 was audited by Imelda & Rekan Deloitte and includes a statement that the financial accounts comply with Indonesian Financial Accounting Standards.

AFEM’s audited financial statement for 2019 was audited by Deloitte PLT and includes a statement that the financial accounts comply with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

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Therefore, the verification team considers that the accounting records held by RAK and AFEM are in accordance with the generally accepted accounting principles of the relevant countries.

## 2 THE GOODS AND LIKE GOODS

### 2.1 Production Process

RAK's production process for A4 copy paper is summarised as follows:

- **Key raw material – pulp:** RAK purchases hardwood pulp (“slush pulp”) from related suppliers, which is piped to RAK’s bale pulper. RAK and its related suppliers are located at the same production site.
- **Bale pulper:** The slush pulp is mixed with softwood pulp and filler in the bale pulper, then pumped to stock preparation tanks where it is blended with chemicals, such as bleach.
- **Head box:** The pulp is pumped into the head box of the papermaking machine and then squirted through a horizontal slit over a moving wire mesh to remove excess water, into the wire section.
- **Wire section and sheet formation:** The pulp fibres in the wire section spread out and form a thin sheet.
- **Press section:** The thin sheet is fed into the press section, which ‘de-waters’ the sheet.
- **Drying:** The sheet is heated and dried over a series of cast-iron cylinders, and then rolled into jumbo reels.
- **Cutting:** The jumbo reel is transferred to the winder where it is cut into smaller sections referred to as rolls, then wrapped and transported to temporary storage. From temporary storage, the rolls may be packaged and despatched for sale, or transferred to the cut size or folio lines for further processing.
- **Cut size and folio lines:** The rolls are unwrapped and cut into either cut size or folio size paper dimensions.
- **Finished goods:** The cut size and folio paper products are finished products and transferred to the finished goods warehouse.
- **Scrap:** Paper scrap is generated at most stages of the production process. All paper scrap is collected and reintroduced into production and no sales of scrap were identified.
- **Packaging:** Both domestic and export sales are packed in the same manner, in which they are packed into cartons, loaded onto a pallet, wrapped in plastic and strapped with plastic straps.
- **Despatch:** From the finished goods warehouse, RAK arranges delivery of the goods to the customer or port of export.

## 2.2 Model Control Codes (MCCs)

RAK and AFEM provided sales and cost data in response to the exporter questionnaire (REQ) in accordance with the model control code (MCC) structure detailed in Anti-Dumping Notice (ADN) No. 2020/039.

### 2.2.1 Amendments to MCCs

Based on analysis of the price comparability of the goods under consideration, the verification team considers it necessary to make amendments to the MCC structure.

No.	Exception	Resolution
1	One of the exact weight (grams per square meter (gsm)) types sold by RAK on the domestic market (being 75 gsm) fits into the 80 gsm range in accordance with the MCC structure. Based on price analysis, the verification team considers the MCC for gsm should be based on exact gsm rather than gsm range.	The verification team revised the MCC category for gsm to be based on exact gsm rather than gsm range, which resulted in the 75 gsm product being categorised as 75 gsm in the domestic sales listing and domestic CTM listing.

**Table 1 Amendments to the MCCs**

## 2.3 Verification of MCCs

Table 2 below provides detail on how the MCC sub-categories were determined and verified to source documents.

Category	Determination of the sub-category
Weight (gsm)	Commercial invoices, sales orders, and packing and shipping lists.
Recycled content	Assessment of RAK's product brochures and costs verification.

**Table 2 MCC sub-category determination**

## 2.4 The goods exported to Australia

The verification team is satisfied that RAK produced and exported<sup>1</sup> the goods to Australia during the review period with the following MCC:

- *[Confidential MCC]*

## 2.5 Like goods sold on the domestic market

The verification team is satisfied that RAK sold like goods in the domestic market.

RAK sold like goods on the domestic market during the review period with the following MCCs:

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<sup>1</sup> The identity of the exporter is assessed in section 7.2 of this report.

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- 70-N
- 75-N
- 80-N
- 100-N

### **3 VERIFICATION OF SALES COMPLETENESS AND RELEVANCE**

Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards" through management accounts up to audited financial accounts. The total sales value and quantity are reconciled to management reports with particular attention given to ensuring that all relevant transactions are included and irrelevant transactions are excluded. The total value from the management reports is then reconciled to the total revenue figure reported in the audited income statement.

The verification team verified the completeness and relevance of the Australian export and domestic sales listings provided in the response to the REQ by reconciling these to audited financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the sales data as follows:

- Reconciled the total revenue in audited income statements for 2019 to the sales accounting system;
- Based on the sales accounting system, sales revenue and quantity were categorised by product type and market destination; and
- Reconciled the sales revenue and quantity of the goods and like goods to the Australian and domestic sales listings.

The verification team identified the issue outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

The domestic sales data are contained in **Confidential Appendix 1**.

#### **3.1 Exceptions during verification of sales completeness and relevance**

No.	Exception	Resolution
2	The verification team requested that RAK provide a revised domestic sales listing that listed revenue in local currency (IDR), given that invoices for domestic customers were raised in IDR.	RAK provided a revised domestic sales listing that listed revenue in local currency (IDR).

**Table 3 Exceptions during verification of sales data**

#### **3.2 Sales completeness and relevance finding**

The verification team is satisfied that the sales data provided for Australian export and domestic sales in the REQ, including the required amendment as outlined in the exception tables above, is complete and includes all relevant transactions in the sales listings.



## **4 VERIFICATION OF SALES ACCURACY**

The accuracy of data is verified by reconciling selected data submitted "downwards" to source documents. This part of verification involves the process of agreeing the volume, value and other key information fields within the sales data down to source documents. This verifies the accuracy of the data.

The verification team verified accuracy of the export and domestic sales listings submitted in the REQ by reconciling these to source documents in accordance with ADN No. 2016/30.

The verification team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

### **4.1 Exceptions during verification of sales accuracy**

<b>No.</b>	<b>Exception</b>	<b>Resolution</b>
3	In the domestic sales listing for one of the selected invoice numbers, the verification team identified a discrepancy between the payment days listed and the commercial invoice.	The verification team revised the payment terms for the sale to reflect the terms on the commercial invoice. The verification team does not consider this error to be systematic in the domestic sales data.
4	In the domestic sales listing for sales with Free on Truck (FOT) terms, the verification team identified that there were several direct selling expenses attributed which would not have been incurred for this delivery term, including: <ul style="list-style-type: none"> <li>• Mill to port inland transport;</li> <li>• Port handling;</li> <li>• Ocean freight;</li> <li>• Marine insurance; and</li> <li>• Inland transport.</li> </ul>	For these sales in the domestic sales listing, the verification team removed the direct selling expenses to ensure the sales reflected FOT terms.
5	The verification team identified that the total rebate amount used for allocation to the domestic sales listing did not reconcile to RAK's rebates accounts ledger. RAK provided a revised allocation of rebates in its domestic sales listing, which were sourced from its rebates accounts ledger.	The verification team is satisfied that the revised rebate amount reflects RAK's accounts.
6	The verification team identified that the domestic sales listing included: <ul style="list-style-type: none"> <li>• a small number of credit notes relating to invoices that were issued prior to the review period; and</li> </ul>	As these transactions either reflected credit notes for invoices outside the review period or sales that did not eventuate, the verification team considers it appropriate to remove these transactions from the domestic sales listing.

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	<ul style="list-style-type: none"><li>a small number of invoices that were reversed or cancelled. These transactions either had a sales value that was either zero or negative.</li></ul>	
7	The domestic sales listing included container and port handling costs for sales transactions that did not involve ocean freight delivery.	In the domestic sales listing, the verification team removed container and port handling costs from sales transactions that did not involve ocean freight delivery.

**Table 4 Exceptions during verification of accuracy of sales data**

### 4.2 Sales accuracy finding

The verification team is satisfied that the sales data provided in the REQ, including the required amendments as outlined in the exception tables above, is accurate.

## 5 VERIFICATION OF COST TO MAKE AND SELL (CTMS) COMPLETENESS AND RELEVANCE

Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards" through management accounts up to audited financial accounts. The total cost to make data is reconciled to the cost of production in the management reports with particular attention given to ensuring that all relevant costs are included and irrelevant costs have been excluded. The cost of production data is then reconciled, through relevant account ledgers, to the cost of goods sold figure reported in the audited income statement. Additionally, selling, general and administration (SG&A) expenses are reconciled to income statements, with particular attention given to specific expenses that were excluded or should be excluded.

The verification team verified the completeness and relevance of the cost to make and sell (CTMS) information provided in the REQ by reconciling it to audited financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the cost data as follows:

- Reconciled the total COGS for 2019 in the audited financial statements to the trial balance and SAP management accounts;
- Using the SAP management accounts, the total COGS was categorised into paper and non-paper products;
- No conversion of COGS to cost of production was undertaken; however, the verification team identified that the difference between COGS and cost of production over the review period was negligible, and that the COGS was slightly higher than the cost of production;
- Using the bill of materials listing, the COGS and production quantities were categorised into paper products and market destination; and
- Reconciled the COGS and production quantity of the goods and like goods to the CTM listings.

The verification team verified the relevance and completeness of the SG&A data as follows:

- Reconciled the total SG&A cost for 2019 in the audited financial statements to the trial balance; and
- Reconciled the total SG&A cost in the trial balance to the SG&A listing data.

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

The CTMS data are contained in **Confidential Appendix 2**.

### 5.1 Completeness and relevance finding of CTMS data

The verification team is satisfied that the CTMS data provided in the REQ is complete and relevant.

<b>6 VERIFICATION OF COST TO MAKE AND SELL (CTMS) ACCURACY</b>
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**6.1 Cost allocation method**

The verification team verified the reasonableness of the method used to allocate the cost information provided in the REQ to the relevant MCCs, in accordance with ADN No. 2016/30.

The verification team identified the issue outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

Table 5 below outlines the allocation method applied to each cost item.

Cost item	Method applied
Raw Materials	Actual raw material costs for the review period were allocated to each MCC and product code based on the proportion of total standard costs for raw material costs.
Scrap Allocation	Although RAK re-introduces a small amount of paper scrap into production, RAK does not cost or value scrap in its production records. Accordingly, the CTM did not include an amount for scrap offset.
Manufacturing Overheads	Actual manufacturing overhead costs for the review period were allocated to each MCC and product code based on the proportion of total standard costs for manufacturing overheads.
Labour	Actual labour costs for the review period were allocated to each MCC and product code based on the proportion of total standard costs for labour costs.
Depreciation	Actual depreciation costs for the review period were allocated to each MCC and product code based on the proportion of total standard costs for depreciation costs.
Variance	Actual costs for the review period (based on each of the above cost items) were allocated to each MCC and production code based on the proportion of standard costs for the review period.

**Table 5 Cost allocation method**

**6.2 Exceptions during verification of CTMS allocation method**

No.	Exception	Resolution
8	<p>APRIL provided CTM data that did not represent quarterly or monthly costs as incurred in the production of the goods and like goods in that particular quarter or month.</p> <p>The verification team considers that the CTM data is unreasonable given there</p>	<p>The verification team calculated quarterly CTM by MCC for the review period by:</p> <ul style="list-style-type: none"> <li>• indexing the cost of pulp according to the quarterly movements in RAK’s pulp purchase prices; then adding</li> </ul>

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were significant variations in RAK's purchase prices of the key raw material, pulp, across the months in the review period.	<ul style="list-style-type: none"><li>the annual weighted average costs of all other production costs, including direct labour and manufacturing overheads.</li></ul>
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Table 6 Exceptions during verification of CTMS allocation method

### 6.3 Verification of Accuracy of CTMS data

The accuracy of data is verified by reconciling selected data submitted "downwards" to source documents. This part of verification involves the process of agreeing the volume, value and other key information fields within the cost data down to source documents. This verifies the accuracy of the data.

The verification team verified the accuracy of the CTMS information provided in the REQ by reconciling it to source documents in accordance with ADN No. 2016/30.

The verification team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

### 6.4 Exceptions during verification of accuracy of CTMS data

No.	Exception	Resolution
9	In the raw material purchase listing, RAK identified two transactions that had incorrect quantities due to a unit of quantity issue.	RAK provided a revised raw material purchase listing to rectify these quantities. By comparing the revised unit prices to other prices of the same material type, the verification team is satisfied that the revision is accurate.
10	In relation to the SG&A listing for RAK, the verification team identified that finance costs were not included.	The verification team revised the SG&A listing to include finance expenses as these related to RAK's general operating expenses.

Table 7 Exceptions during verification of accuracy of CTMS data

### 6.5 Accuracy finding

The verification team is satisfied that the CTMS data provided in the REQ, including the required amendments as outlined as an exception above, is accurate.

## 7 EXPORT PRICE

### 7.1 The importers

The verification team considers the Australian customers to be the beneficial owners of the goods at the time of importation and therefore the importers as they are:

- named on the commercial invoice as the customer;<sup>2</sup>
- named as the consignee on the bill of lading;
- declared as the importer on the importation declaration to the Australian Border Force;
- pays for all the importation costs; and
- arranges delivery from the Australian port.

In relation to the goods exported to Australia, the verification team considers that the customers listed for each shipment were the beneficial owners of the goods at the time of importation, and therefore were the importers of the goods.

### 7.2 The exporter

The verification team considers RAK to be the exporter of the goods<sup>3</sup> as it is:

- the manufacturer of the goods located in Indonesia and had ownership of the goods prior to selling to AFEM at FOB terms;
- aware that the goods are destined for export to Australia;
- named on the commercial invoice as the supplier;<sup>4</sup>
- named as the consignor on the Country of Origin certificates;
- arranges and pays for the inland transport to the port of export; and
- arranges and pays for the port handling charges at the port of export.

The verification team is satisfied that RAK was the exporter of the goods for all Australian export sales during the review period.

### 7.3 Arms length

In respect of RAK's sales to AFEM during the review period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or

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<sup>2</sup> For the commercial invoices raised by AFEM for its Australian customers.

<sup>3</sup> The Commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

<sup>4</sup> For the commercial invoices raised by RAK for AFEM.

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- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that Australian export sales made by RAK to AFEM during the review period were arm's length transactions.

### 7.4 Export Price – assessment

In respect of the goods exported by RAK to Australia in the review period, the verification team considers that the goods were exported to Australia other than by the importer, however, the goods were not purchased by the importer from the exporter, given that RAK sold the goods to AFEM, which subsequently sold the goods to the importer in Australia. Therefore, the verification team considers that the export price cannot be determined under section 269TAB(1)(a) or 269TAB(1)(b).

Having regard to all the circumstances of the exportation in the review period, the verification team determined the export price using the price between RAK and AFEM (the intermediary),<sup>5</sup> in accordance with section 269TAB(1)(c).

The verification team's preliminary export price calculations are at **Confidential Appendix 1**.

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<sup>5</sup> The Dumping and Subsidy Manual (page 30) stipulates that where an intermediary is involved in the exportation of the goods, the export price will be the price received by the exporter when selling to the intermediary.

## 8 DOMESTIC SALES

Section 269TAC(1) provides the general rule for calculating normal value. For sales to be relevant for the purpose of section 269TAC(1), they must be sales of like goods sold in the exporter's domestic market for home consumption that are at arms length and in the ordinary course of trade (OCOT).

### 8.1 Arms length

#### 8.1.1 Related party customers

In respect of RAK's domestic sales of like goods to its related customer during the review period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than their price; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.<sup>6</sup>

However, the verification team found that the price appeared to be influenced by a commercial or other relationship between the related customers and RAK as:

- RAK and the related customers are ultimately wholly owned by the holding company, APRIL; and
- based on a quarterly comparison of prices between related and unrelated customers, the verification team found that prices to related customers were consistently and significantly below prices to unrelated customers.

The verification team therefore considers that domestic sales made by RAK to its related customers during the review period were not arms length transactions, pursuant to section 269TAA(1)(b).<sup>7</sup>

Accordingly, the verification team excluded sales to related customers from the domestic sales listing.

The verification team's assessment of arms length is at **Confidential Attachment 2**.

#### 8.1.2 Unrelated customers

In respect of RAK's domestic sales of like goods to its unrelated customers during the review period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or

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<sup>6</sup> See section 269TAA(1)(c).

<sup>7</sup> The Commission notes that the finding in this report that the sales to domestic customers did not take place on an arms length basis relates to the assessment of export prices for anti-dumping purposes under section 269TAC. It is not an assessment of the exporter's transfer pricing policy with respect to compliance with the revenue laws of any jurisdiction.



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- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that domestic sales made by RAK to its unrelated domestic customers during the review period were arm's length transactions.

## **9 ADJUSTMENTS**

As the determination normal value (see chapter 10) has been referred to the case management team, the verification team has also referred the consideration of adjustments under section 269TAC(8) or 269TAC(9) to the case management team.

## 10 NORMAL VALUE

In REP 341<sup>8</sup> and REP 547<sup>9</sup>, the Commission found that, in accordance with section 269TAC(2)(a)(ii), the market in the country of export (Indonesia) is such that sales in that market are not suitable for use in determining a normal value under section 269TAC(1).

The verification team has not considered whether section 269TAC(2)(a)(ii) is satisfied. Therefore, the verification team has not calculated a normal value and has referred the assessment of normal value to the case management team.

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<sup>8</sup> *Anti-Dumping Commission Report No. 341*

<sup>9</sup> *Anti-Dumping Commission Report No. 547*

## **11 DUMPING MARGIN**

The normal value was not determined as part of the verification process (see chapter 10 of this report). As such, the verification team has not calculated a dumping margin for the goods exported to Australia by RAK for the review period. The calculation of the dumping margin has been referred to the case management team.

**12 APPENDICES AND ATTACHMENT**

<b>Confidential Appendix 1</b>	Export price
<b>Confidential Appendix 2</b>	Domestic sales
<b>Confidential Appendix 3</b>	Cost to make and sell
<b>Confidential Attachment 1</b>	Verification work program
<b>Confidential Attachment 2</b>	Assessment of arms length