PUBLIC RECORD

Australian Government
Department of Industry, Science, Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Anti-circumvention inquiry no. 552

Case number: 552

Product: A4 copy paper

From: The People's Republic of China

Inquiry period: from 1 January 2015

Response due by: 4 June 2020

Return completed questionnaire to:
investigations2@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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 (INCLUDING CIRCUMVENTION 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-4 Sales summary	✔
B-5 Upwards selling expenses	✔
D-2 Domestic sales	✔
F-2 Third country sales	✔
G-3 Domestic CTM	✔
G-4.1 SG&A listing	✔
G-4.2 Dom SG&A calculation	✔
G-5.1 Aus CTM – The goods	✔
G-5.2 Aus CTM – The circ goods	✔
G-7 Raw material purchases	✔
G-8 Upwards costs	✔
G-9 Capacity Utilisation	✔

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Exporter: UPM Asia Pacific Pte Ltd
Name: Wendy Weng
Position in the company: Director and Legal Counsel,
Address: F23, Tower 2, Grand Gateway, No. 3, Hongqiao Rd., Shanghai, China
Telephone: +86-21-64485560
Facsimile number: +86-21-64485512
E-mail address of contact person: hairong.weng@upm.com

Toll Manufacturer: UPM (China) Co.,Ltd.

Name: Wendy Weng
Position in the company: Director and Legal Counsel
Address: No.2, Xing Ye Rd., Changshu Economic and Technology Development Zone, Jiangsu Province, China
Telephone: +86-21-64485560
Facsimile number: +86-21-64485512
E-mail address of contact person: hairong.weng@upm.com

Australian Sales Agent: UPM-Kymmene Pty Ltd

Name: Marcus Lindh
Position in the company: Managing Director
Address: Level 8, 100 Pacific Highway, North Sydney NSW 2060
Telephone: +612 9334 5050
Facsimile: +612 9334 5001
E-mail address of contact person: marcus.lindh@upm.com

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

Name: John Cosgrave. Minter Ellison Lawyers
Address: Level 3, 25 National Circuit, Forrest, Canberra, Australian Capital Territory, 2603
Telephone: +61 2 6225 3781
Facsimile/Telex number: +612 6225 1781
E-mail address of contact person: john.cosgrave@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.

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

UPM Asia Pacific Pte Ltd

Name: Wendy Weng
Position in the company: Director and Legal Counsel,
Address: F23, Tower 2, Grand Gateway, No. 3, Hongqiao Rd., Shanghai, China
Telephone: +86-21-64485560
Facsimile number: +86-21-64485512
E-mail address of contact person: hairong.weng@upm.com

[redacted].
[Confidential financial records details]

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

UPM (China) Co., Ltd.

Name: Wendy Weng
Position in the company: Director and Legal Counsel,
Address: F23, Tower 2, Grand Gateway, No. 3, Hongqiao Rd., Shanghai, China
Telephone: +86-21-64485560
Facsimile number: +86-21-64485512
E-mail address of contact person: hairong.weng@upm.com

Toll Manufacturer: UPM (China) Co.,Ltd.

Address: No.2, Xing Ye Rd., Changshu Economic and Technology Development Zone, Jiangsu Province, China
Telephone: +86-21-64485560
Facsimile number: +86-21-64485512
E-mail address of contact person: hairong.weng@upm.com

[redacted]
[Confidential production records details]

A-2 Company information

1. What is the legal name of your business?

There are three limited liability companies involved in the production and sale of the GUC. UPM (China) Co., Ltd. ("UPM-China") is a manufacturing company incorporated in Jiangsu Province, China. UPM-China manufactures the GUC for sale in China and is a contract manufacturer of the GUC for export to countries in Asia and the Middle East including Australia.

UPM Asia Pacific Pte Ltd ("UPM-AP") is a registered Singaporean company that purchases and provides major imported manufacturing inputs to its wholly owned subsidiary UPM-China for the production of the GUC that it exports to the markets mentioned above. UPM-Kymmene Pty Ltd (UPM-Aus) is the UPM sales company in Australia operating as a commission agent representing UPM-AP, in Australia and New Zealand.

The Singapore office of UPM-AP is a sales office performing a similar role to UPM-Aus in relation to certain Asian and Middle Eastern markets. It has no role in relation to sales to Australia.

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.

The directors of UPM-AP are Ian Ronney Hamilton, Haihai Song and Hairong Weng.

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

   UPM-AP is part of a group the parent company of which is UPM-Kymmene Corporation. The group consists of six business areas: UPM Biorefining, UPM Energy, UPM Raflatac, UPM Specialty Papers, UPM Paper ENA, UPM Plywood. UPM Specialty Papers segment

serves global markets with label papers and release liners, office papers in Asia and flexible packaging in Europe. UPM-AP is the sales entity for UPM Speciality Papers.

The ownership structure relevant to this inquiry is set out in Appendix 1.

(b) A list of all related companies and its functions

A list of UPM Kymmene Corporation's subsidiary companies can be found at:

https://www.google.com/search?source=hp&ei=-qzDXorhL-zTz7sPg4eawAI&q=upm-kymmene+subsidiaries&oq=UPM+Kymmene+subsidiaries&gs_lcp=CgZwc3ktYWIQARgAMgYIABAWEB4yBggAEBYQHjoCCAA6BQgAEIMBOgQIABAKOgcIABBGEPoBUNkfWOGFAWDCmAFoAHAAeACAAcoHiAGGR5IBDDItNS4xNi4wLjEuMpgBAKABAaoBB2d3cy13aXo&sclient=psy-ab#spf=1589882198145

6. Is your company or parent company publicly listed?
If yes, please provide:
(a) The stock exchange where it is listed; and

Yes, UPM Kymmene Corporation is listed on the NASDAQ Helsinki, Finland.

(b) Any principle shareholders[1]

Please see Appendix 2.

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

Not Applicable.

7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

UPM-China manufactures and sells domestically various paper, paper board and other paper products; In addition, pursuant to a contract or toll manufacturing agreement it processes raw materials purchased by UPM-AP into finished paper products that are exported by UPM-AP to Asia, the Middle East, Australia/New Zealand and the Pacific Islands.

8. If your business does not perform all of the following functions in relation to the goods and the alleged circumvention goods, then please provide names and addresses of the companies which perform each function:
(a) produce or manufacture; UPM-China
(b) sell in the domestic market; UPM-China
(c) export to Australia; UPM-AP and
(d) export to countries other than Australia UPM-AP

Please see A-2.1 above.

For all export sales UPM-AP purchases and retains ownership of all major production inputs and delivers them to UPM-China for processing into finished paper products. UPM-China charges its parent company a processing fee. Under these contract processing arrangements, all raw materials imported into China by UPM-AP for the production of export goods are tax and duty free. UPM China invoices the processing fee to UPM-AP after manufacture and export of the products.

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[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.

9. Provide your company's internal organisation chart.

Please see Confidential Appendix 3.

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

Please see A-2.1 above.

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

Please see Appendix 4.

A-3 General accounting information

1. What is your financial accounting period?

UPM applies 1st January – 31st December fiscal year for the accounting period.

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

Yes, PricewaterhouseCoopers are the auditor.

3. What currency are your accounts kept in?

USD

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

UPM uses SAP (UP6) as ERP, and all financial statement data in SAP

5. What is the name of your sales system?

SAP Sell-it (UP2)

6. What is the name of your production system?

GMES

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 system [redacted] For the detailed system flow please see Confidential Appendix 5.

[Confidential financial systems information]

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

For UPM-China the financial statements have been prepared in accordance with the Accounting Standards for Business Enterprises and the "Accounting System for Business Enterprises" as Promulgated by the Central Government of the People's Republic of China. The Accounting Standards for Business Enterprises represent those specific accounting standards which foreign invested enterprises are required to implement.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

   Please see Confidential Appendix 6 (a) and Confidential Appendix 6 (b) for Annual Reports for 2018 and 2019.

2. 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.

3. 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) calendar year 2019 .

   UPM maintains [redacted]

   [Confidential profit centre information]

4. If 2019 (calendar year) is different to your financial period, please provide:
   (a) income statements directly from your accounting information system covering the most recent financial period and 2019; or
   (b) quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and 2019.

   Not Applicable.

5. Please provide a copy of your company's trial balance (in Excel) covering calendar year 2019 and the most recent financial year.

   Please see Confidential Appendix 7 for 2019 trial balance.

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

   Please see Confidential Appendix 8.

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

SECTION B
EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the period 1 January 2019 to 31 December 2019, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

B-1 Australian export sales process

1. For each customer in Australia to whom you shipped either the goods subject to the original notices and/or the alleged circumvention goods in the inquiry period list the following details:

   - name of customer; [redacted]
   - address; [redacted]
   - contact name and phone number; [redacted]
   - level of trade; [redacted]

   - name of customer; [redacted]
   - address; [redacted]
   - contact name and phone number; [redacted]
   - level of trade; [redacted]

   [Confidential customer details]

2. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

   (a) Marketing and advertising activities

   Sales, marketing, administration and product support activities are undertaken by UPM-Aus as sales agent for UPM-AP. A copy of the sales agency agreement may be found at Confidential Appendix 9. The agreement requires UPM-AP to pay a sales commission to UPM-Aus for undertaking the above activities. In the investigation period the amount of the commission [redacted]

   [Confidential sales commission information]

   (b) Price determination and/or negotiation process

   [redacted]

   [redacted]

   [Confidential price determination and negotiation processes]

   (c) Order placement process

   [redacted]

   [Confidential order placement process]

   (d) Order fulfilment process and lead time

[Confidential order fulfilment process]

(e) Delivery terms and process

[Confidential delivery terms and process]

(f) Invoicing process

[Confidential invoicing process]

(g) Payment terms and process

[Confidential payment terms and process]

Please provide these details separately for the goods and the circumvention goods and note any differences (in terms of the export sales process) between the two classes of goods.

3. 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?

[Confidential currency and exchange rate information]

4. Are there any customers of the goods and/or the alleged circumvention 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.

UPM-AP does not have, and never has had, any related Australian customers. All sales have been, are and will be arms length transactions.

5. If sales are in accordance with price lists or price extras list, provide copies of these lists. Further, if sales are in accordance with supply agreements or contracts, please provide copies these contracts.

   Please see Confidential Appendix 11 (a) and Confidential Appendix 11 (b) for [redacted]

   [Confidential price information]

6. 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.

   [redacted]

   [Confidential distribution channel information]

7. 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 and/or the circumvention goods exported to Australia during the period 1 January 2019 to 31 December 2019? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

   [redacted]

   [Confidential discount/rebate information]

8. 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 and/or the alleged circumvention goods exported to Australia during the period 1 January 2019 to 31 December 2019? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

   [redacted]

   [Confidential credit/debit note information]

9. The invoice date will normally be taken to be the date 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?

   UPM accepts that the invoice date is normally the date of sale.

   (b) Why does this date best reflect the material terms of sale?

   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 and the alleged circumvention goods invoiced within the period 1 January 2019 to 31 December 2019. This includes exports to Australia sold through a domestic customer.
   - If you have claimed in B-1.8 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 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 see the '**Australian sales**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

All data is sourced from [redacted] unless otherwise noted in the column heading on B-2 spreadsheet.

[Confidential data source information]

B-3 Sample export documents

1. Select the two largest invoices by value for the goods, and two invoices for the alleged circumvention goods, 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)

The following two largest solely A4 orders for the goods have been selected;

[redacted]

Please see Confidential Appendix 12 (a) for order [redacted] documentation and Confidential Appendix 12 (b) for order [redacted] documentation.

The following two orders for the alleged circumvention goods have been selected;

[redacted]

Please see Confidential Appendix 12 (c) for order 7142363 documentation and Confidential Appendix 12 (d) for order 7207380 documentation.

[Confidential order details]

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 "B-2 Australian sales" listing to the source documents in B-3.1.

[redacted]	Page	Columns in B-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[redacted]	Page	Columns in B-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

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

[redacted]	Page	Columns in B-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[redacted]	Page	Columns in B-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[Confidential order details]

B-4 Summary of sales from 1 January 2015 and reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Sales summary". Include the total value and volume of sales of the goods and the alleged circumvention goods from 2015 to 2019. If there were no sales of the alleged circumvention goods and/or the goods in a particular year, please indicate so.

   Please see the **'Upwards sales'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

2. Please complete columns J and K in the worksheet named "B-4 Sales summary" 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.

   Please see the **'Upwards sales'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

3. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-4 Sales summary" worksheet. If the documents include spreadsheets, all formulas used must be retained.

   Please see Confidential Appendix 13.

4. For any amount in the J and K columns in the "B-4 Sales summary" 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; <u>and</u>

- highlight or annotate the amount shown in the source document.

Please see Confidential Appendix 13.

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 worksheets 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.

   Please see the '**Upwards selling expense**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

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.

   Please see Confidential Appendix 14.

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.

   Please see Confidential Appendix 14.

B-6 Exports of the alleged circumvention goods

The following questions relate to identifying differences (if any) between your exports of the goods and the alleged circumvention goods.

1. Is A4 copy paper with a nominal weight of 68gsm (the alleged circumvention goods) part of your standard product offering to Australia, or are these goods available only in special circumstances or only available to specific customers?

   68 gsm copy paper is a standard product offering of UPM-AP's toll manufacturer, UPM-China, and has been produced and sold for over 15 years.

2. Did your Australian customer(s) specifically request A4 copy paper with a nominal weight of 68gsm (the alleged circumvention goods)?

   The 68gsm product is a long standing part of UPM's production range and a combination of factors led to the sale of the product to Australia. [redacted]

   [Confidential commercial relationship information]

3. Do you have any minimum order requirements for the goods and the alleged circumvention goods?

   Full container load

4. Is there a difference in the selling price between your exports of A4 copy paper with a weight of 68gsm (the alleged circumvention goods) and exports of A4 copy paper with a weight ranging

from 70gsm to 100gsm inclusive (the goods), assuming all other factors of the sale were the same (e.g. order quantity, other product characteristics, credit terms etc.). Provide details.

Yes. [redacted].

[Confidential pricing factors]

5. If the answer to the above is yes, quantify the price difference for each year of the inquiry period commencing from 1 January 2015. Provide any documents that support this price difference (e.g. price lists, comparable invoices, etc.).

[redacted].

[Confidential pricing information]

6. When did your company commence exporting the alleged circumvention goods to Australia from China, and to which customer(s)? Did you sell the goods (i.e. A4 copy paper subject to the original notices) to this customer(s) prior to selling the circumvention goods? If so, what was this shift in response to, and what were the reasons?

[redacted]

[Confidential supply details]

7. In general, are there any specific purposes and/or end uses that A4 copy paper with a weight of 68gsm is suitable for that A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive) is not suitable for? Provide specific product details and any supporting evidence where relevant.

[redacted]

[Confidential product performance details]

8. Are there any purposes and/or end uses that A4 copy paper with a weight of 68gsm and A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive) can be used interchangeably for?

Both products may be used interchangeably for some purposes. However, as Australian Paper admitted in its application, it discontinued production of lower grade gsm due to poor sales and had been forced to clear stocks by selling at a loss. The applicant also observed that historically the Australian market acceptance of lower gsm grades has been 'minimal'.

9. What standards/specifications is A4 copy paper with a weight of 68gsm manufactured/supplied to when exporting to Australia when compared to A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive)? If no difference, please indicate so.

Normal papermaking standards. Product specifications comparisons between the goods and the alleged circumvention goods are as follows:

Item/Material code			
Substance, gsm	68	80	80
Thickness, µm	97	108	109
CIE Whiteness	165	155	167
Opacity, %	90	95	95

Roughness Ben. ml/min	230	220	220

10. If you are doing so, why are you exporting a mix of A4 copy paper with a weight of 68gsm and A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive) to Australia?

[redacted]

[Confidential marketing details]

Because of UPM's very broad production capability UPM-AP has been able to supply a mix of product to the Australian market to service the requirement of different customers.

11. If your customer(s) changed their preference from sourcing A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive) to A4 copy paper with a weight of 68gsm, please indicate what factors may have contributed, e.g. price, end use, quality etc.

Please see B-6.2 above. [redacted]

[Confidential customer information]

12. Are end users likely to perceive any differences (other than the weight in gsm) between A4 copy paper with a weight of 68gsm and A4 copy paper with weights ranging from 70gsm to 100gsm (inclusive)? If so, does this have any impact on how the product is marketed or used?

[redacted]

[Confidential product details]

SECTION C
EXPORTED GOODS (INCLUDING CIRCUMVENTION GOODS) & LIKE GOODS

C-1 Models exported to Australia

1. List and describe all types or brands of A4 copy paper your company exported to Australia from 1 January 2015, including the alleged circumvention goods. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia. Identify the gsm of each type or brand of A4 copy paper exported to Australia.

TABLE

[Confidential export product specifications]

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period 1 January 2019 to 31 December 2019, including goods that are like to the alleged circumvention goods. 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.

TABLE

[Confidential domestic product specifications]

C-3 Internal product codes

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

TABLE

[Confidential product codes]

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:

In its domestic market, UPM-China distributes the products through its regional sales offices (i.e. Shanghai, Beijing, Guangzhou, Wuhan) to independent customers. Regional sales offices within the company play a coordination role in negotiating the key terms of the sales contract, monitoring the sales process and providing customer support. Distributors purchase the paper from the company and use their own distribution networks to sell the product.

(a) Marketing and advertising activities

UPM-China uses the following options to market and advertise in the Domestic market.

- 2017~2018 Branding campaign (package renew) – Launch event in different regions (altogether 12 events)

- 2019 end user branding campaign:
  - Online TV website advertisement:

  - Website/ APPs advertisement

  - TikTok advertisement

- Physical store advertisement

- Merchant seminar

- Product leaflet

(b) Price determination and/or negotiation process

[redacted]

[Confidential pricing process]

(c) Order placement process

[redacted]

[Confidential Order Placement process]

(d) Order fulfilment process and lead time

[redacted]

[Confidential Order fulfilment process]

(e) Delivery terms and process

[redacted]

[Confidential delivery terms and process]

(f) Invoicing process

[redacted]

[Confidential invoicing process]

(g) Payment terms and process

[redacted]

[Confidential Payment terms and process]

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.

   No.

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

   Please see Confidential Appendix 15 for the relevant Pricelist.

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.

   [redacted]

   [Confidential distribution channel information]

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 1 January 2019 to 31 December 2019? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

   [redacted]

   [Confidential discount and rebate information]

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 1 January 2019 to 31 December 2019? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

[redacted]
[Confidential credit/debit note information]

7. The invoice date will normally be taken to be the date 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?

   UPM accepts that the invoice date is normally the date of sale.

   (b) Why does this date best reflects the material terms of sale?

   Not Applicable.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
   - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods (including goods like to the alleged circumvention goods) invoiced within the period 1 January 2019 to 31 December 2019, even if there 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.

   Please see the '**Domestic sales**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

   All data is sourced from [redacted]
   [Confidential data source information]

D-3 Sample domestic sales documents

1. Select the two largest invoices by value from the "D-2 Domestic sales" listing and provide the following documentation:
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment and accounts receivable ledger
   - Documents showing bank charges
   - Delivery invoices

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

The following domestic orders have been selected;

[redacted]

Please see Confidential Appendix 16 (a) for order [redacted] documentation and Confidential Appendix 16 (b) for order [redacted] documentation.

[Confidential order details]

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.

Document - [redacted]	Page	Columns in D-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

Document - [redacted]	Page	Columns in D-2
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[Confidential Domestic Sales Documentation]

D-4 Reconciliation of sales to financial accounts

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

1. Please complete columns J and K in the worksheet named "B-4 Sales summary" 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 see the **'Upwards sales'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Sales summary" worksheet. If the documents include spreadsheets, all formulas used must be retained.

   Please see confidential Appendix 13.

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; <u>and</u>
   - highlight or annotate the amount shown in the source document.

   Please see confidential Appendix 13.

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:

   [redacted]

   (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

      [redacted]

   (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

      [redacted]

   (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

      [redacted]

   [Confidential domestic credit terms]

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

   [redacted]

   (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 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

      [redacted]

   (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. What is the interest rate, or average of interest rates, applying to 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?

      [redacted]

   [Confidential export credit terms]

E-2 Packaging

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

TABLE
[Confidential domestic product specifications]

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

[redacted]

[Confidential export packaging details]

3. If there are distinct differences in packaging between your domestic and export sales:
   (a) Provide details of the differences

   [redacted]

   (b) Calculate the weighted average packaging cost for each model sold on the domestic market

   [redacted]

   (c) Calculate the weighted average packaging cost for each model exported to Australia

   [redacted]

[Confidential packing cost details]

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?

[redacted]

[Confidential domestic delivery details]

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

[redacted]

[Confidential export delivery terms]

3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

[Confidential export delivery terms details]

4. 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?

[Confidential export delivery terms details]

5. 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?

[Confidential export delivery terms details]

6. 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?

[Confidential export delivery terms details]

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 and/or the circumvention goods? If yes, provide details.

[Confidential domestic sales details]

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. The export sales of the goods are exempted from import VAT and Customs Duty on imported inputs used in production for export. The VAT cost shown in Section B-5. is payable on exports.

   The domestic sales of goods are subject to VAT, Customs duty on imported chemicals for incorporation in domestic production is included in section G-3 Domestic CTM.

   [Confidential selling expense detail]

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

[Confidential selling expense details]

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

   Only the Sales Commission paid by UPM-AP to UPM-Aus that is detailed in the '**Australian sales**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook

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 (November 2018)* for more information.

   Adjustments are required [redacted]

   [Confidential adjustment details]

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.

   [redacted]
   [Confidential sales process information]

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.

   No

3. The invoice date will normally be taken to be the date 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 reflects the material terms of sale?

   Not Applicable.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
   - This worksheet lists all export sales of like goods (including goods like to the alleged circumvention goods), summarised by country and customer, to third countries invoiced within the period 1 January 2019 to 31 December 2019.
   - 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.

   Please see the '***F-2 Third country sales***' worksheet in the Exporter Questionnaire spreadsheets.

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

   All data is sourced [redacted].
   [Confidential data source information]

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.

   Delivery terms to third countries [redacted]
   [Delivery term details]

SECTION G
COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for the goods subject to the original notices and provide a flowchart of the process. Include details of all products manufactured using the same production facilities (including paper machines) as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

   Please see the production process flowchart in Appendix 17. [redacted]
   [Confidential production process details]

2. Describe the production process for the alleged circumvention goods and provide a flow chart of the process. Include details of all products manufactured using the same production facilities (including paper machines) as those used for the alleged circumvention goods. Also specify all scrap or by-products that result from producing the goods.

   Please see G-1.1 above.

3. At what stage of the production process (described at questions 1 and 2 above) is the weight (in gsm) determined? How is this measured?

   [redacted]
   [Confidential production process details]

4. What alterations (if any) to the production process were made in order for your company to manufacture the alleged circumvention goods?

   [redacted]
   [Confidential production process details]

5. What standards/specifications are the goods and the alleged circumvention goods manufactured to? What are the relevant tolerances that apply to the manufacture of the products?

   [redacted]
   [Confidential production process details]

6. 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.

   Yes.

   [redacted]
   [Confidential supply details]

G-2 Cost accounting practices

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

[redacted] The company's cost accounting is based on actual costs
[Confidential cost accounting details]

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 and the alleged circumvention goods?
   (c) How were those variances allocated?
   (d) Provide details of any significant or unusual cost variances that occurred during the period.

   No, Standard costs are not used in our company.

3. 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.

   [redacted]

   [redacted]

   [redacted] Please see confidential appendix 18.
   [Confidential cost centre information]

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

   [redacted]
   [Confidential cost accounting system information.]

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

   [redacted]
   [Confidential management accounting information]

6. Has your company engaged in any start-up operations in relation to the goods and/or the circumvention 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 it its accounting records.

   Not Applicable.

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

[Confidential valuation principles]

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

[Confidential valuation principles]

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

[Confidential valuation principles]

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

Yes, Details of these charges during the period of investigation are set out in Confidential Appendix 19

[Confidential details of fees/allocations]

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 (including goods that are like to the circumvention goods) manufactured within the period 1 January 2019 to 31 December 2019, even if there 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).
   - 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 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 see the '**Domestic CTM**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

   Please see Confidential Appendix 20 supporting data.

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 by account code for the most recent accounting period and the period 1 January 2019 to 31 December 2019.
   - 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 see the '**SG&A Listing'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook. Please also see Confidential Appendix 21.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
   - This worksheet calculates the unit domestic SG&A.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.

   Please see the '**Dom SG&A calculation'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5.1 Aus CTM – The goods".
   - This worksheet lists the quarterly cost to make the Australian models of the goods the subject of the original notices manufactured within the period 1 January 2019 to 31 December 2019.
   - 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 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 see the '**Australian CTM**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook

2. Provide a table listing the source of the data for each column of the "G-5.1 Aus CTM – The goods" listing.

   Please see Confidential Appendix 20 for supporting data.

G-6 Cost to make the alleged circumvention goods

1. Complete the worksheet named "G-5.2 Aus CTM – The circ goods".
   - This worksheet lists the quarterly cost to make the Australian models of the alleged circumvention goods manufactured within the period 1 January 2019 to 31 December 2019. **If the alleged circumvention goods were not manufactured during this period, provide costs for the circumvention goods in the most recent annual period these goods were manufactured instead.**
   - 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 see the '**Aus CTM – The Circ goods**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook

2. Provide a table listing the source of the data for each column of the "G-5.2 Aus CTM – The circ goods" listing.

   Please see Confidential Appendix 20 for supporting data.

G-7 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
   (a) Raw materials

   [redacted]

   (b) Labour

   [redacted]

   (c) Manufacturing overheads

   [redacted]

   [Confidential allocation methodology]

2. Select the domestic model/grade/type (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 methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Please refer to Confidential Appendix 22.

G-8 Major raw material costs

1. For each major raw material (pulp, wood chips or logs) which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7 Raw material purchases".
   - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period 1 January 2019 to 31 December 2019.
   - 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 see the '**Raw Material purchases**' spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook

2. Provide a table listing the source of the data for each column of the "G-7 Raw material purchases" listing.

   Please refer to Confidential Appendix 23.

3. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

   The following raw material invoices have been selected;

   [redacted]

   Please see Confidential Appendix 24 (a) for invoice [redacted] documentation and Confidential Appendix 24 (b) for invoice [redacted] documentation.
   [Confidential product details]

   (b) Reconcile the total value listed in "G-7 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 see Confidential Appendix 25.

4. Are any of the suppliers in "G-7 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

   [redacted] Details of overall purchases of pulp are as follows;
   TABLE

   [redacted]

   [Confidential pulp purchase details]

G-9 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 see the '**Upwards Costs'** spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook.

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 see Confidential Appendix 20.

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.

   Not Applicable.

G-10 Capacity utilisation

1. Please complete the worksheet named "G-9 Capacity Utilisation".
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please see "**Capacity Utilisation**" spreadsheet in the ***Exporter Questionnaire spreadsheets – copy paper*** workbook. Please also see Confidential Appendix 26.

EXPORTER'S DECLARATION

I hereby declare that UPM Asia Pacific 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 :.....Hairong Weng.....

Signature :.....

Position in Company :.....Legal Counsel APAC.....

Date :.....2020/06/12.....

	APPENDICES – All are confidential with the exception of Appendix 1, 2, 4 and 17.
1.	Organisation Chart
2.	Major Shareholders
3.	UPM Speciality Papers Organisation Chart
4.	Changshu mill brochure
5.	UPM System interface
6. (a)	Annual Reports 2018
6. (b)	Annual Reports 2019
7.	2019 Trial balance
8.	Chart of Accounts
9.	Agent Commission Agreement 2019
10. (a)	[redacted] Supply Agreement
10. (b)	[redacted] Supply Agreement
11. (a)	[redacted] Pricelist
11. (b)	[redacted] Pricelist
12. (a)	Order [redacted]
12. (b)	Order [redacted]
12. (c)	Order [redacted]
12. (d)	Order [redacted]
13.	B-4 Attachment
14.	B-5 Attachment
15.	Domestic Pricelist
16. (a)	Order [redacted]
16. (b)	Order [redacted]
17.	Production process flowchart
18.	Normal Cost
19.	Management Fees
20. (a)	G3 and G5 Attachment 1
20. (b)	G3 and G5 Attachment 2
20. (c)	G3 and G5 Attachment 3
21.	G-4 Attachment
22.	Cost allocation Map
23.	Raw material purchases
24. (a)	Pulp Invoice - [redacted]
24. (b)	Pulp Invoice - [redacted]
25.	Raw Materials Reconciliation
26.	G-9 Attachment