Australian Government
Department of Industry, Science, Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case numbers: 571

Product: Pineapple fruit – Consumer (Consumer pineapple)

From: The Republic of the Philippines

Inquiry period: 1 January 2020 to 31 December 2020 (the period)

Response due by: 17 March 2021

Email enquiries to: investigations4@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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CHECKLIST

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

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Exporter's declaration	☑
Non-confidential version of this response	☐

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
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G-3 Domestic CTM	✓
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G-10 Capacity Utilisation	✓

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

   Company: Dole Philippines, Inc.

   Principal place of Business and Registered Address: Cannery Site, Polomolok, South Cotabato, Sarangani Economic Development Zone

   Name: EDGAR TINDOY
   Position in the company: Interim Finance Director
   Telephone: (083) 500 2500 loc. 33115 / SG: +65 9059 8924
   E-mail address: Edgar.Tindoy@DOLEINTL.COM

   Name: RENE RUEL B. ALMERO
   Address: CANNERY ROAD, CANNERY SITE, POLOMOLOK, SOUTH COTABATO
   Telephone: (083) 500-2500 loc. 33373
   E-mail address: Rene.Ruel.Almero@doleintl.com

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

   Name: Minter Ellison (John Cosgrave – Director Trade Measures)
   Address: Level 3 Minter Ellison Building 25 National Circuit Forrest ACT 2603 Canberra, Australia
   Telephone: +61 419 254 974
   E-mail address: 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 your company's financial records are held.
   Principal Office Address - Cannery Site, Polomolok, South Cotabato, Sarangani Economic Development Zone, Philippines

4. Please provide the location of the where your company's production records are held.
   Principal Office Address - Cannery Site, Polomolok, South Cotabato, Sarangani Economic Development Zone Philippines
5. Please provide the location of your company's production plant manufacturing the goods under consideration.
   Principal Office Address - Cannery Site, Polomolok, South Cotabato, Sarangani Economic Development Zone Philippines

A-2 Company information

1. What is the legal name of your business?
   Dole Philippines, Inc. which for the purpose of this questionnaire shall be referred to as DPI.

2. Does your company trade under a different name and/or brand? If yes, provide details.
   DPI can also do business under the name of Dole Philippines. The subject goods are sold to Dole Asia Holdings Pte. Ltd. (DAH), which in turn sells to Australia.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details.
   DPI can also do business under the name of Dole Philippines.

4. Provide a list of your current board of directors and any changes in the last two years.

2020 Directors and Officers

NAME	DESIGNATION
Christian Mac Wiegele	President, Chairman of the Board
Nicholaos Yiannakis	Vice President and Managing Director
Leonardo Rabelo	Director, Treasurer
Hector Rivera	Director
Myla S. San Buenaventura	Director
Carlos G. Platon	Corporate Secretary
Grace P. Quevedo Panagsagan	Assistant Corporate Secretary

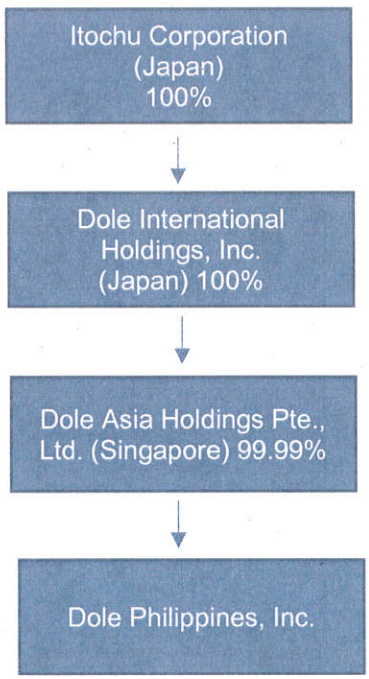
2018 and 2019 Directors / Officers

NAME	DESIGNATION
Richard Wayne Toman	President
Randolph I. Fleming	Vice President and Managing Director
Christian Mac Wiegele	CFO/ Treasurer
Oscar Garcia	Vice President and General Manager
Myla S. San Buenaventura	Director
Carlos G. Platon	Corporate Secretary
Grace P. Quevedo Panagsagan	Assistant Corporate Secretary

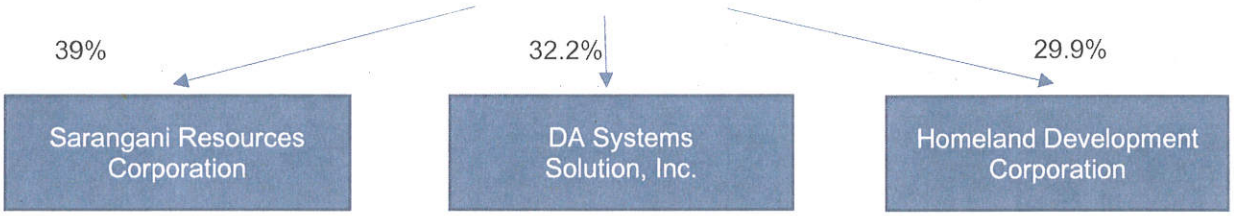
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

Yes

(a) A diagram showing the complete ownership structure; and



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



6. Is your parent company publically listed?
If yes, please provide: Yes.- Itochu Corporation

(a) The stock exchange where it is listed; and
Tokyo stock exchange market, Japan

(b) Any principal shareholders[1]

Name	Shareholding ratio (%)
The Master Trust Bank of Japan, Ltd. (trust account)	9.28%
BNYM AS AGT/CLTS NON TREATY JASDEC	5.64%
Custody Bank of Japan, Ltd. (trust account)	5.63%
CP WORLDWIDE INVESTMENT COMPANY LIMITED	4.26%
Nippon Life Insurance Company	2.29%
Mizuho Bank, Ltd.	2.09%
Custody Bank of Japan, Ltd. (trust account5)	1.93%
Custody Bank of Japan, Ltd. (trust account9)	1.73%
SSBTC CLIENT OMNIBUS ACCOUNT	1.72%

[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.

Name	Shareholding ratio (%)
Custody Bank of Japan, Ltd. (trust account7)	1.59%

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 manufactures and sells and the market your company sells into.

DPI is a manufacturer of packaged fruit products. DPI have two canneries in the Philippines, one is located in Polomolok, South Cotabato which it operates for more than 57 years. The second cannery is in Surallah, South Cotabato, which it has been operating since 2006. The majority of the fresh pineapple is produced by the company in its managed plantations and a growing quantity is also sourced from growership contracts. In addition to consumer pineapple in containers, DPI also produces Food Service Industrial (FSI) pineapple, pineapple juice products, including canned pineapple juice, pineapple juice concentrate in bins and drums; canned tropical fruit and fruit salad; nata de coco, pineapple, tropical fruit and deciduous fruit in plastic cups and jars; and fresh pineapple in carton boxes.

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.

DPI is a producer of pineapple in containers and sells the product in the Philippine domestic market to independent, unaffiliated distributors. All sales to the Asia Pacific region including Australia, of pineapple in containers produced by DPI are made by DAH which purchases the product from DPI.

9. Provide your company's internal organisation chart.

The following are the divisions within Dole Philippines, Inc.

Dolefil – producer of fresh and packaged pineapple products
Stanfilco – producer of fresh banana, fresh avocado and fresh papaya
Philippine Marketing- Packaged Foods
Philippine Marketing- Fresh Foods

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

Please refer to Confidential Appendix A-2.10 DPI Table of organization 2020.

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

No promotional material is produced by DPI or DAH for the Australian market.

For Domestic market, they have wobblers and price strips only. (See Appendix A-2.11)

A-3 General accounting information

1. What is your financial accounting period?

   The local statutory accounting period of DPI is the fiscal calendar year in accordance with Philippine law and the financial statements are prepared from 1st of April to 31st of March each year.

   The corporate accounting period for DPI is a 13-period fiscal year consisting of 13 equal four-week accounting periods.

   The DPI financial statements are prepared in accordance with International Financial Reporting Standard (IFRS).

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

   Yes. Navarro Amper & Co (Deloitte Philippines).

3. What currency are your accounts kept in?

   DPI maintains its books and records in Philippine Peso (PHP) and prepares its financial statements in PHP for local statutory purposes. The Peso expenses are translated to US $ each accounting period, at the average exchange rate for the period and reported in US $ for the purposes of Dole Group Accounting.

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

   [redacted]

   [*Confidential accounting system details]*

5. What is the name of your sales system?

   [redacted]

   [Confidential accounting system details]

6. What is the name of your production system?

   [redacted]

   [Confidential accounting system details]

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

   Not applicable.

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

   The DPI financial statements are prepared in accordance with International Financial Reporting Standard (IFRS).

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

   Effective April 1, 2020, the Company implemented a new policy regarding [redacted]

   Effective April 1, 2019, the Company adopted the revised standards on [redacted]

   [*Confidential new accounting policy details*]

A-4 Financial Documents

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

   Please refer to Confidential Appendix A-4.1 for the Audited Financial Statements covering fiscal years April 01, 2018- March 31 2019 And April 01, 2019 to March 31 2020.

   Please take note that the AFS includes the performance, results of operations and cash flows of other Divisions of Dole Philippines, Inc.

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) the period.

   No.

4. If the period is different to your financial period, please provide:

   (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or

   (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

   Please refer to Confidential Appendix A-4.4 2020 Statement of Income Consolidation Quarterly.

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

   Please refer to Confidential Appendix A-4.5 for the company's trial balance.

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

   Please refer to Confidential Appendix A-4.6 Financial Worldwide Chart of Accounts.

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

SECTION B
EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
   - (a) Marketing and advertising activities
   - (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

No marketing and advertising is undertaken for the Australian market by DPI/DAH

The goods are loaded onto a dry container van and transported from Dole cannery (Polomolok or Surallah, South Cotabato) to the nearby port of Calumpang, General Santos City. Then, the goods are transhipped and loaded on the vessel going to Australia.

Below are the functions of each party in the distribution chain:

Dole Philippines, Inc
Functions performed: - manufactures the goods and delivers to the ports of Calumpang or Manila.

Dole Asia Holdings Pte., Ltd. (DAH)
Functions performed: - exporter, vendor of consumer pineapple sold to Australian distributors.

Shipping line.
Functions performed: - load on the vessel and convey to the destination.

[Confidential customer details]

DAH sold directly to Australian customers:

[Confidential shipping details]

[Confidential contractual details]

Price negotiation
A shelf / trade survey is provided by our distributor. Prices in the local and global markets are then reviewed before a final price quote is released.

Order processing & delivery
Australian Distributors send their purchase orders (PO) via email.

[redacted] *[Confidential Order Processing and delivery details]*

Invoicing
Once the vessel departs the port of export a commercial invoice will be issued by DAH to the customers via e-mail,

Payment
Payment to DAH by the distributors is per agreed payment terms. [redacted]. [Confidential payment details]

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

   Goods are invoiced in US Dollars.

   (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details; [redacted]. [*Confidential payment details*]
   (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details; [redacted] *[Confidential forex details]*
   (c) How is the exchange rate determined in your accounting system and how often is it updated [redacted] *[Confidential forex details]*

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 DPI nor DAH is related to the distributors in Australia.

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

   Please see Confidential Appendix B-1.4

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.

   [redacted] [*Confidential pricing information]*

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.

   [redacted]

   [redacted]

   [*Confidential discount and rebate information*]

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

   Yes, credit notes were issued relating to the goods under consideration.
   [redacted]

[redacted]

[Confidential credit note details]

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:

   Not applicable.

   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect the material terms of sale?

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.
   - 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.

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".

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.

Sample Export Documents are at Confidential Appendix B-3.1A (row 761 of B-2 spreadsheet)

- Contracts: Exhibit B-1.1a Pave Limited
- Purchase order and order confirmation: Exhibit B-3.2(a) and (b & c)
- Commercial invoice and packing list & Bill of Lading: Exhibit B-3.3 (a) and (b)
- Proof of payment and payment confirmation: Exhibit B-3.4(a) and (b)
- Documents showing bank charges: N/A

Sample Export Documents are at Appendix B-3.1B (row 94 of B-2 spreadsheet)

- Contracts: Exhibit B-1.1c [redacted]. [Confidential distributor information]
- Purchase order and order confirmation: Exhibit B-3.2(a) and (b & c)
- Commercial invoice and packing list & Bill of Lading: Exhibit B-3.3 (a) and (b)

- Bill of Lading: Exhibit B-3.4

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

B-4 Reconciliation of sales to financial accounts

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

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

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet; and
   - highlight or annotate the amount shown in the source document; and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

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.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

3. For any amount in the "B-5 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column C of the worksheet; and
   - highlight or annotate the amount shown in the source document; and
   - provide the account code and sub-account code (if applicable) at column D of the worksheet.
   - **Please provide documents and references for hard coded amounts.**

SECTION C
EXPORTED GOODS & LIKE GOODS

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

C-1 Models exported to Australia

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

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[Confidential product descriptions and specifications]

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.

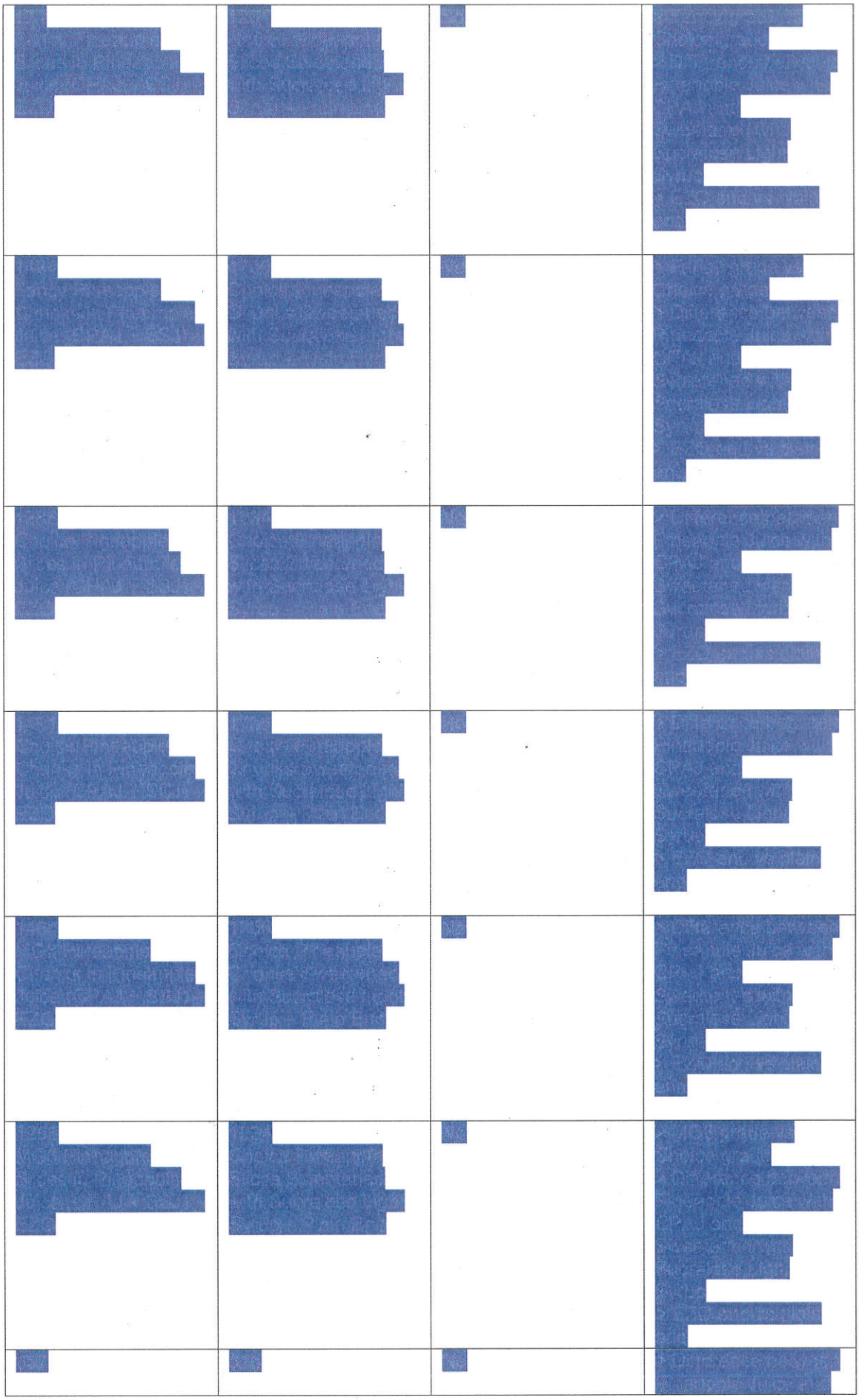
PID	MCC	PID	MCC
143	SL-TC-567-U	657	CR-TC-432-U
174	SL-TC-432-U	1225	SL-TC-227-U

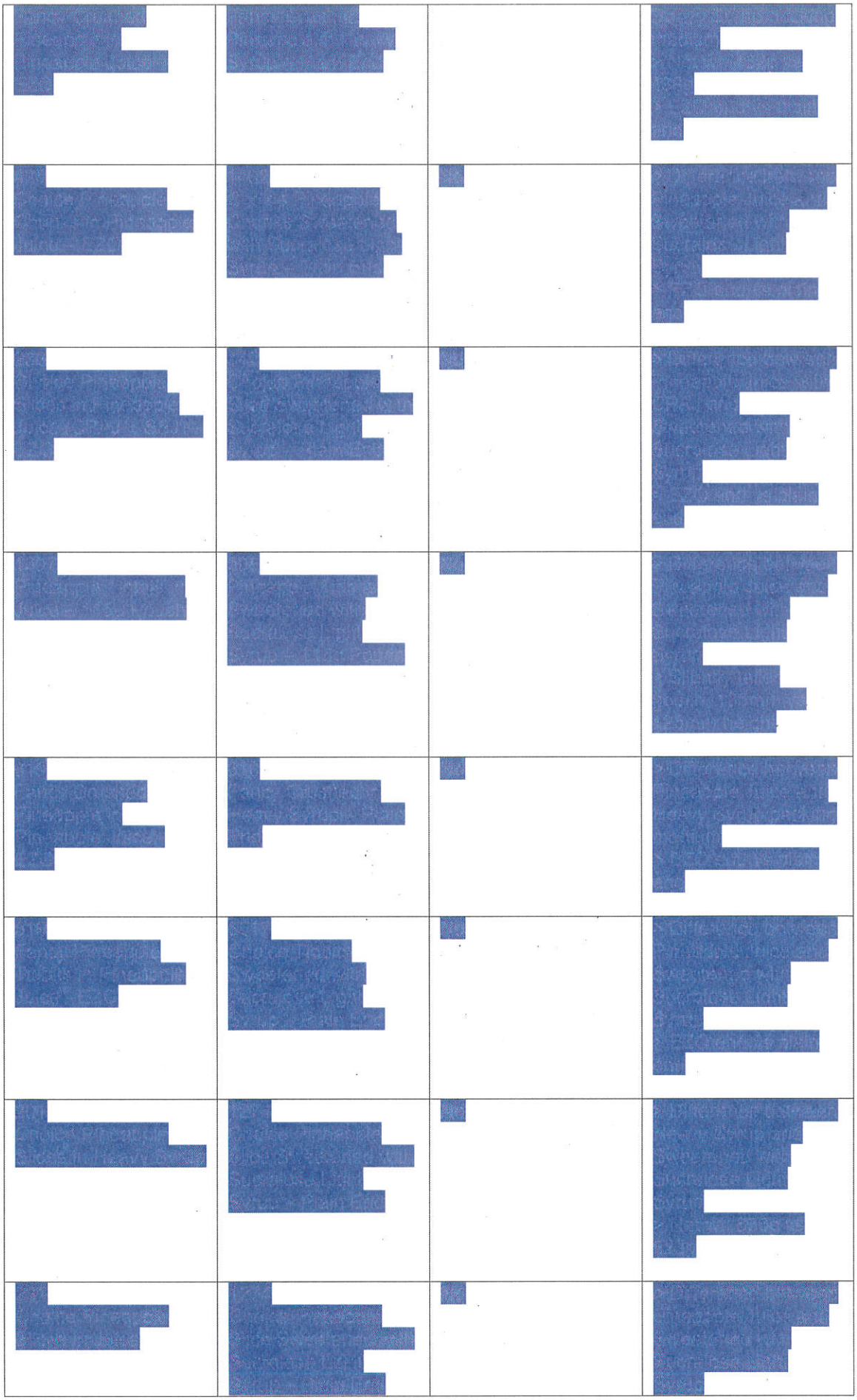
201	SL-TC-836-H	1253	SL-TCZ-432-U
229	SL-TC-439-H	1285	SL-TCZ-432-U
231	SL-TC-822-U	1426	CH-TC-227-U
238	SL-TC-227-U	1464	CH-TC-432-U
425	CH-TC-227-U	1484	CH-TCZ-432-U
470	CH-TC-822-U	1491	CH-TC-432-U
487	CH-TC-439-H	1507	PC-AP-115-U
519	TD-TCZ-227-U	9284	TD-AP-400-U
582	TD-TC-822-U	9286	CH-AP-400-U
619	CR-TC-227-U		

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.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences
[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]

[Confidential Product description and specification differences]

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
00142	SL-TC-227 -L
00508	TD-AP-115-L
00610	CR-TC-234-H
00616	CR-TC-439-H
01234	SL-TC-432-L
01274	SL-TC-822-L
01402	CH-TC-227-L
01766	CH-TC-432-L
01884	CH-TC-822-L
05512	TD-TC-822-L
05517	TD-TC-227-L
12530	SL-TC-560-L

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
   If yes: Yes – product codes - PID
   (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.

   See above.

   (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

   Applied Commissions' instructions.

   (c) Provide a table of showing the product or SKU codes for each MCC.

   See above.

   If no:
   (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

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]

[redacted]

[redacted]

[redacted]

[Confidential details of marketing, pricing, ordering, delivery, invoicing and payment processes.]

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.

   None of DPI's domestic customers are related companies.

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

   Please see Confidential Appendix D-1.3

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

   No.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

[redacted]

[Confidential discount and rebate details]

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.

Yes. [redacted]

[Confidential credit note details]

7. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect 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 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.

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".

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

Please see Confidential Appendix D-3.1 for these documents. (row 1193-1195 and row 1321-1322 of D-2 spreadsheets)

- Contracts: Exhibit D-3.1(a) [redacted] and D-3.1(b) [redacted]
- Purchase order and order confirmation: Exhibit D-3.1(c)
- Commercial invoice and packing list: Exhibit D-3.1(d)
- Proof of payment and accounts receivable ledger: Exhibit D-3.1(e)
- Documents showing bank charges: Nil
- Delivery invoices: Exhibit D-3.1(f)

[Confidential customer 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.

D-4 Reconciliation of sales to financial accounts

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

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

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

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet; and
   - highlight or annotate the amount shown in the source document.

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:

   Yes.

   (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:

   No.

   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? If yes, what is the interest rate, or average of interest rates?

   Yes. [redacted].
   [*Confidential average interest rate]*

   (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?

   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:

   Yes. We provide credit terms to our Australian distributors as set out in B-2

   (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes: No
   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):
   [redacted]. [Confidential banking information]

   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? [redacted]. [*Confidential Banking information]*

   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? [redacted]. [Confidential banking information

E-2 Packaging

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

   Tinplate, paper and plastics.

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

   Tinplate, paper and plastics.

3. If there are distinct differences in packaging between your domestic and export sales:
   No differences
   (a) Provide details of the differences
   (b) Calculate the weighted average packaging cost for each model sold on the domestic market. see D-2 spreadsheet
   (c) Calculate the weighted average packaging cost for each model exported to Australia. see B-2 spreadsheet

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?

   Yes, domestic sales of like goods are delivered to the customer.

   The freight costs are charged to DPI based on a schedule of ocean and inland freight rates which are being charged to DPI as and when incurred. The transportation costs calculated in D-2 allocates those freight costs to actual deliveries, based on quantities, to all products which are part of those shipments or deliveries.

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

   A mix of FOB and CNF Australian port. *[Confidential 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?

   [redacted] *[Confidential delivery terms]*

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?

   [redacted] *[Confidential delivery terms]*

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?

   Not Applicable.

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?

   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.
   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?

     Domestic Sales are vatable sales subject to 12% VAT while export sales are zero-rated sales subject to 0% VAT.

   - How is VAT accounted for in your records in relation to sales of the goods and like goods?

Output VAT is classified in the books as output VAT payable in the liability section in the balance sheet.

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

  Yes.

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

  Yes. Import Duties on tinplate and other production inputs.

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

     [redacted] *[Confidential selling expense information]*

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

     [redacted] *[Confidential selling expense information.]*

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.

   A fair comparison will require the following adjustments in respect of differences in the terms and circumstances of Dole's domestic and export sales:

   [redacted]

   [Confidential adjustment categories]

   - 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.

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.

   No

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.

   None of our third country customers are related companies.

3. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

   Invoice date best reflects the material terms of sale.

   (a) What date are you claiming as the date of sale? Not Applicable.
   (b) Why does this date best reflect 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, summarised by country and customer, to third countries of like goods invoiced within the period.
   - 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.

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".

F-3 Differences in sales to third countries

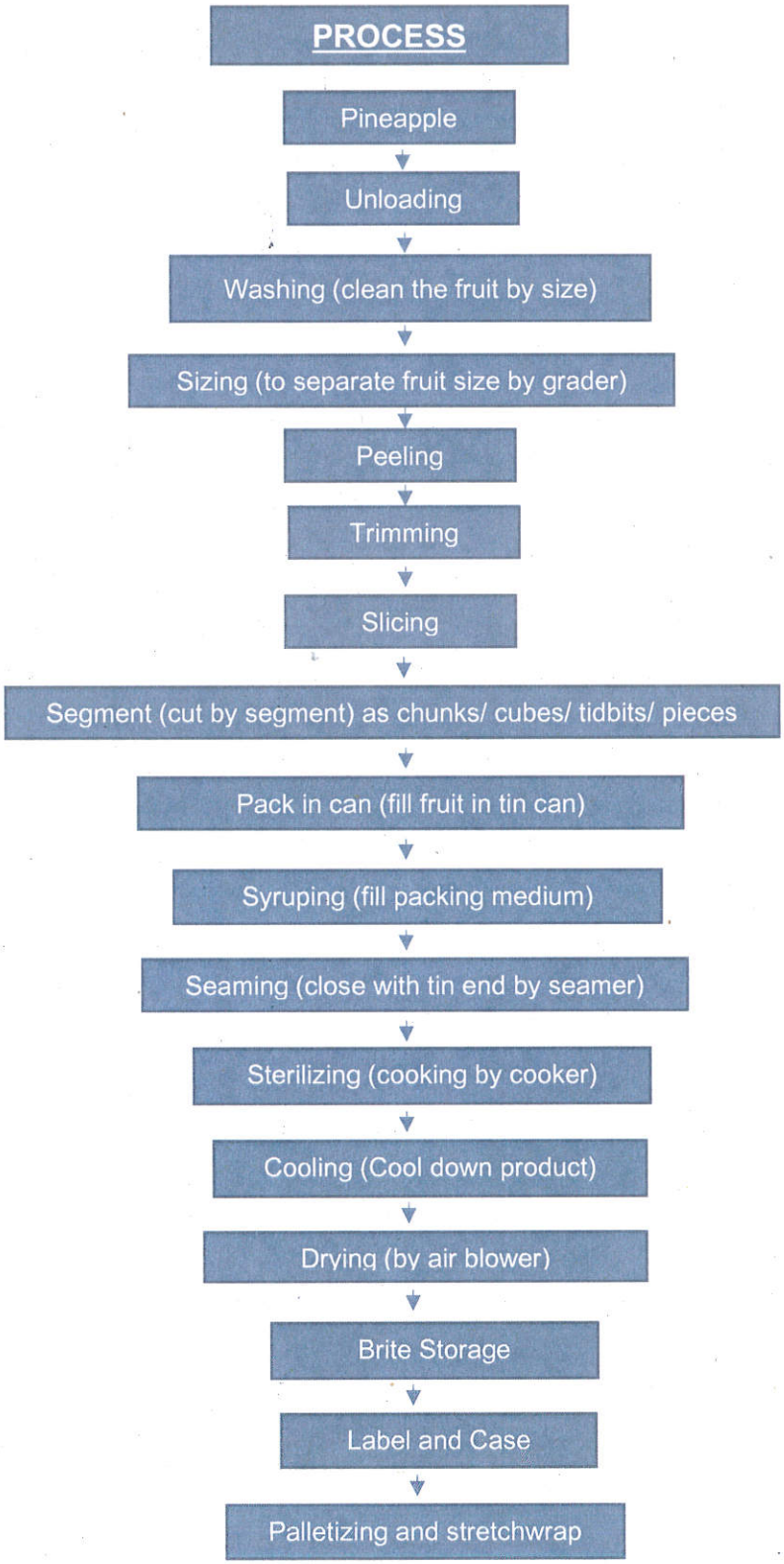
1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

   In particular delivery terms may vary. Aside from CNF and FOB, some countries have CIF and CFR. Refer to the F-2 worksheet. In addition there may be other differences affecting price comparability in the terms and circumstances of sales to Australia and representative export sales determined by the Minister.

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.



Process Flow

The process begins with the harvest of raw pineapples. At the Cannery the harvested pineapples are unloaded, washed and graded for size. The size-graded pineapples are then fed by a series of water flumes through one specially designed ginaca machines located at the head of each preparation line. 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 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 grinding and then to a pressing machine for the production of pineapple juice. The shells and ends are conveyed to a separate grinding machine and pressing machine for the production of clarified pineapple juice (CPAJ). The cored pineapple cylinders are conveyed to the preparation line.

At the preparation line the cored pineapple cylinders are inspected, trimmed and sliced. Different preparation lines are used for the production of pineapple slices and chunks. Production lines are easily and quickly convertible between slices and chunks production, by 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).

Medium and large fruit is used to produce slices, depending on production needs; while the smallest fruit is processed 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 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 packing of pineapples 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: colour, presence or absence of blemishes, amount of core, translucency. (See Appendix G-1.1).

The remaining apportion of pineapple not suitable for slices is further cut into cubes, tidbits, or pieces. These different forms or cuts are selected out as the cut up pineapple moves down the production line. The remaining pineapple at the end of the table not suitable for segments or for chunks is collected and sent to a crushing machine for the production of crushed pineapple, or to the pressing machine for production of pineapple juice.

After a can is packed with the particular solid pineapple form of 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 made by mixing sugar, water and citric acid for syrup pack. The can is then vacuum sealed with a can lid and the can 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 the crushed pineapple, rather the remaining pineapple meat that has not been selected for canning in another form is sent to the crusher for processing as crushed pineapple. The crushed pineapple meat upon exiting the crushing machine is sterilized by cooking on mass and then pumped into cans and the cans sealed are held for a few minutes to allow heat distribution and sterilization within the can and cooled.

After cooling the canned pineapple is stacked and allowed to sit for seven days to allow for the appearance of any bulging or can leakage. Thereafter, paper/plastic 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.

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.

   Marubeni- Itochu Steel Inc.- Tinplate
   Itochu Corporation- Manila Branch – Fertilizers
   Itochu Malaysia SDN BHD - Fertilizers
   Itochu Singapore Pte. Ltd. – Paper
   Itochu Pulp & Paper Corp. – Paper
   Dole Philippines, Inc. (Stanfilco Division) – Fresh Banana Fruit
   Mount Kitanglad Development Corporation- Fresh Pineapple Fruit
   Itochu Logistics Corporation- Logistics Services
   Wao Development Corporation- Fresh Pineapple Fruit
   Sarangani Resources Corporation – Land Rental

G-2. Cost accounting practices

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

   Cost accounting system is based on standard costs (budget).

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?
   Yes.

   (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
   Yes.

   (c) How were those variances allocated?

   Variances are being charged to products based on actual usage and volume.

   (d) Provide details of any significant or unusual cost variances that occurred during the period.

   None.

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.

   Yes. Please see Confidential Appendix A-4.6 Chart of Accounts

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

   [redacted] *[Confidential cost accounting information]*

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

   No.

6. Has your company engaged in any start-up operations in relation to the goods? If yes: No
   (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

(b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

Not applicable.

7. 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)?

Raw materials are valued at lower of weighted average landed cost or net realizable value. Work in process or semi-finished goods and finished goods are valued at standard.

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

Products damaged during production are not valued. These are being expensed outright during the period.

Sub-standard products are valued at lower of cost or net realizable value.

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

Tinplate scrap generated by can production is sold as scrap at market value and the revenue taken as an offset to can material costs.

Paper scrap generated by box plant is sold to the scrap buyers based on the highest bid price.

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 (Clarified Pineapple Juice) do not contain fruit costs. Product costs include packaging materials and allocated overhead only.

Joint products are accounted for as follows. The cost of the raw pineapple that is used in the production of Fresh PA, processed solid pineapple products and pineapple juice products is allocated between the joint products containing Fresh PA and processed solid pineapple and to PA juice products according to its net realizable value. When raw PA is used solely for the production of juice (i.e. the whole PA is pressed for juice and is not a co- product with solid PA) then the cost of that volume of raw PA is allocated (100%) to PA juice products.

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

Yes. [redacted]

[Confidential management charges information]

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.

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".

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.
   - 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.

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.

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.

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".

G-6 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 – based on bill of materials of specific product.
   (b) Labour – based on actual labour cost per work centre. Total labour cost is allocated to all the products that were processed in that specific work centre.
   (c) Manufacturing overheads – based on actual case produced.

   Note that, for the purposes of this questionnaire, the net realisable value method should be used for allocating costs between joint products. Refer to the Attachment at the end of this questionnaire for further information on Net Realisable Value.

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 methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1. **It is necessary to select the largest volume domestic PID and demonstrate the allocation methodology used to calculate the CTM.**

G-7 Major raw material costs

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

   a. Pineapple fruit;
   b. Tin plate,

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.

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. Include a table that sets out the weighted average percentage of pineapple and tinplate as a percentage of total CTM for each of the four quarters

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. G-7.4 must be completed but limit it to just pineapple (your largest independent grower's sales to DPI) and tinplate

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing. Add an additional column headed "Source" to G-7.4 worksheet to contain the answers to this question.

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment. See Confidential Appendix G-7.6(a)
   (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.

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.
   Yes

   Tinplate, Paper, and Pineapple are DPI's major raw material purchases.

   - Tinplate

   [redacted]

   - Paper

[redacted]

• Pineapple

[redacted]

[Confidential pricing information]

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.

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

G-9 Production of the goods under consideration

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

   Production quantities are being recorded in the system everyday thru direct inputs by the data management analysts. There is a unique item code assigned to each product with market identification codes. We used the item code to determine the volume produced for Australian and domestic markets.

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.

   DPI operations issues Gross Pack Brite Tag (manual) for every pallet of products produced. A copy of the document will be forwarded to data management analysts for encoding into the system. Once encoded, the data management analysts will print an audit trail report for review by the data management team leader.

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

   The difference pertains to unsold deliveries (not yet shipped).

   (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "D-2 domestic sales".

   The production quantities reported in G-5 pertain to export sales to Australia while sales volume in D-2 is domestic sales.

4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:

Yes.

(a) the volume capacity of these facilities;

[redacted]

[Confidential warehouse capacity information]

(b) the monthly amount of inventory maintained during the period; and

Monthly average amount [redacted]

[Confidential inventory information]

(c) the average period of time that inventory is retained, and how this is calculated.

DFL strictly follows First In First Out scheme in all its warehouses.

[redacted]

[Confidential inventory retention information]

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.

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

   Production capacity is calculated based on the capacities of the Cannery equipment considering their age, current conditions, efficiencies, and actual outputs.

EXPORTER'S DECLARATION

I hereby declare that **Dole Philippines, Inc.** (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : EDGAR TINDOY

Signature :.....

Position in Company : Interim Finance Director

Date :.....

ATTACHMENT A
DESCRIPTION OF NET REALISABLE VALUE

DEFINITIONS

Net realisable value is one method for allocating costs between joint products.

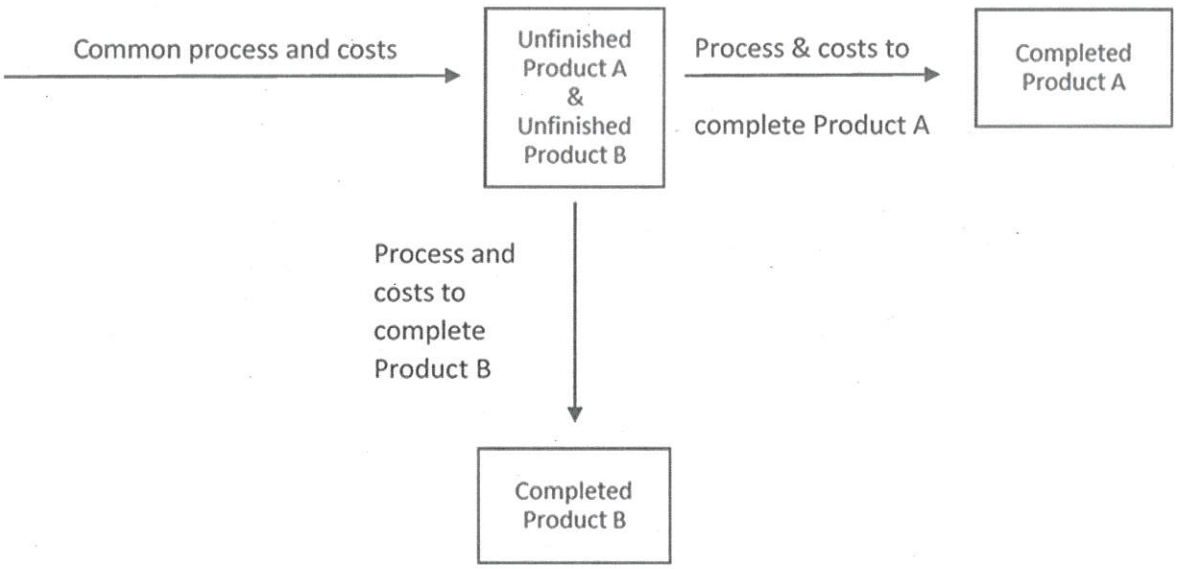
The net realisable value method can be used when it is not considered reasonable to use a weight allocation method. The weight allocation method only considers the physical weight of the final products and does not take into account the different qualities of each product. The weight method basis of allocation also has no relationship to the different revenue streams earned by the two products.

Joint products are two or more products produced using common materials and a common manufacturing process to a point where they are split-off and they can become separately identifiable products.

Joint costs are the costs (including materials, labour and overheads) incurred to the split-off point in the manufacture of two or more products.

Split-off point is the point of production when the joint products can be individually identified and removed from the common process.

Separable costs are the costs (including materials, labour, overheads and selling expenses) incurred by an individual product beyond the split-off point.



The net realisable value method allocates costs on the basis of the product's final sales value less any separate costs of production to further process the joint products to their final stage of completion and an allowance for selling and distribution costs. This method assumes that the sales value is reflective of any additional costs to product the products into their final saleable stage. The allocation is calculated by obtaining the final sales value for each product, deducting the costs required to further process each product and calculate the comparative ratio. The ratio is then used to allocate the joint costs between the two products.

The net realisable value is calculated as:

Net realisable value = sales value − costs to further process − selling and distribution costs

EXAMPLE

Cost elements

	$
Materials	60,000
Direct labour	100,000
Manufacturing overheads	20,000
TOTAL	180,000

These are the joint costs of two products at the point of split-off. The two products are unfinished at this point and cannot be sold in their current form.

The production quantities of the two products are as follows:

Product	Quantity (kg)
Product A	12,000
Product B	6,000

The costs of further processing are as follows:

Product	Cost ($)
Product A	80,000
Product B	110,000

The sales price of the finished products is as follows:

Product	Sales price ($/kg)
Product A	15
Product B	40

Cost allocation on a net realisable value basis

Product A

	$
Sales revenue (12,000 kg × $15/kg)	180,000
Less: Costs of further processing	80,000
Net realisable value	100,000

Product B

	$
Sales revenue (6,000 kg × $40/kg)	240,000
Less: Costs of further processing	110,000
Net realisable value	130,000

Total net realisable value = 100,000 + 130,000 = 230,000

Allocation of cost

Product	Ratio	Joint cost	Allocated cost
A	$\frac{100,000}{230,000}$	180,000	78,260.87
B	$\frac{130,000}{230,000}$	180,000	101,739.13
			180,000.00