

PUBLIC RECORD

**EXPORTER QUESTIONNAIRE**

**RESPONSE**  
**Non – Confidential**

Of

**KUIBURI FRUIT CANNING CO., LTD.**

*In relation to*

**CANNED PINEAPPLE (CONSUMER)**

*From*

**THAILAND**

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

*Head Office:*

Name: Doungkamon Jongsuebchoke  
Position in the company: Deputy Managing Director  
Address: Kuiburi Fruit Canning Co., Ltd.  
288, 290 Krung Thon Muang Kaew Bldg., Sirindhorn Rd.,  
Bangplad, Bangkok 10700 Thailand  
Telephone: (662)881-0530-5  
Facsimile number: (662)435-0956  
E-mail address of contact person: [doungkamonjo@kuiburifruit.co.th](mailto:doungkamonjo@kuiburifruit.co.th)

*Factory:*

Address: Kuiburi Fruit Canning Co., Ltd.  
1 Moo 7 Tambol Kuiburi, Amphur Kuiburi, Prachuap Khiri Khan  
77150 Thailand  
Telephone: (66-32)681-578-9  
Facsimile number: (66-32)681-580  
E-mail address of contact person: [anupongpl@kuiburifruit.co.th](mailto:anupongpl@kuiburifruit.co.th)

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

Name: John McDermott & Associates Pty Ltd.  
Address: PO Box 3414 Belconnen Canberra ACT2617  
Telephone: 0412543792  
Facsimile/Telex number:  
E-mail address of contact person: [jmcd49@optusnet.com.au](mailto:jmcd49@optusnet.com.au)

*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 where your company's financial records are held.

Address: Kuiburi Fruit Canning Co., Ltd.  
288, 290 Krung Thon Muang Kaew Bldg., Sirindhorn Rd.,  
Bangplad, Bangkok 10700 Thailand  
Telephone: (662)881-0530-5  
Facsimile number: (662)435-0956

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

Address: Kuiburi Fruit Canning Co., Ltd.  
1 Moo 7 Tambol Kuiburi, Amphur Kuiburi, Prachuap Khiri Khan  
77150 Thailand  
Telephone: (66-32)681-578-9  
Facsimile number: (66-32)681-580

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

Address: Kuiburi Fruit Canning Co., Ltd.  
1 Moo 7 Tambol Kuiburi, Amphur Kuiburi, Prachuap Khiri Khan  
77150 Thailand  
Telephone: (66-32)681-578-9  
Facsimile number: (66-32)681-580

**A-2 Company information**

1. What is the legal name of your business?

Legal Name: Kuiburi Fruit Canning Co., Ltd.

2. Does your company trade under a different name and/or brand? If yes, provide details.

No, Kuiburi does not trade under a different name and/or brand.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

No, Kuiburi was not known by a different legal and/or trading name.

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

Borad of Directors

1. Mr. Wichai Plangsriskun
2. Mr. Kamjad Klomsri
3. Mr. Anupong Plangsriskun
4. Mr. Chuang Jongsuebchoke
5. Mr. Poonrat Durongviriya
6. Mr. Chengchai Charoenjitsereewong
7. Mrs. Tipchart Polpanich

The Borad of Directors do not change in the last two years.

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;

List of shareholders of Kuiburi Frui Canning Co. Ltd.

Shareholders	%
Mahachai Karnkaset	60.0%
Wichai	24.1%
Kamjad	10.2%
Somkiat	5.7%

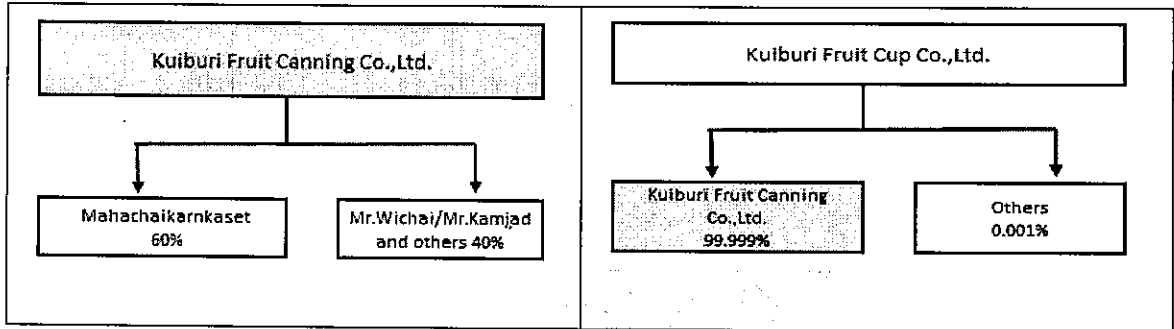
List of shareholders of Mahachai Karnkaset

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Shareholders	%
Perpetual Power Holding Co., Ltd	50.0%
Perennial Wealth Holdings Co.,Ltd	41.7%
K. Pranee	8.3%

and

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



Mahachai Karnkaset is a holding company.

Kuiburi Fruit Cup Co., Ltd is a company that produces and pack fruits in plastic cup.

6. Is your company or parent company publically listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders<sup>1</sup>.

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

No, Kuiburi or parent company is not publically listed.

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.

Manufacturer and exporter of canned pineapple fruit, tropical fruit salad, and pineapple juice concentrate and dehydrated fruit.

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:

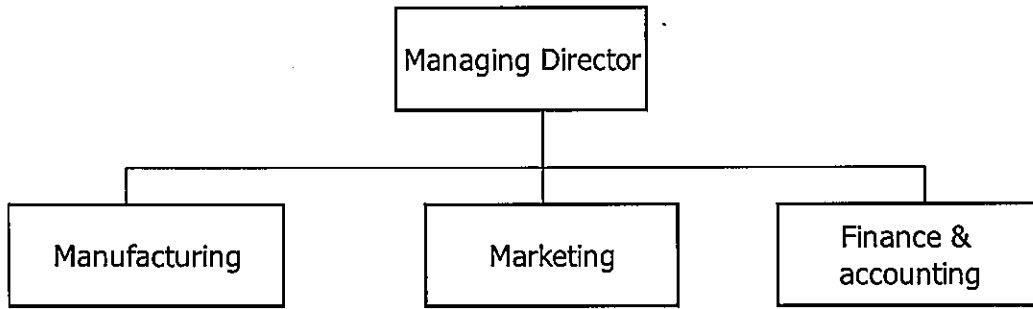
- (a) produce or manufacture;
- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

We are manufacture of Thailand which is exported to other countries.

9. Provide your company's internal organisation chart.

<sup>1</sup> Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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

Manufacturing: produce and pack canned pineapple fruit, tropical fruit salad, and pineapple juice concentrate and dehydrated fruit.

Marketing: sell all products to other countries.

Finance & accounting: accumulate and report on financial information about the performance, financial position, and cash flows of a business

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

Refer to attachment A-3.10

**A-3 General accounting information**

1. What is your financial accounting period?

January 01 – December 31

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

Yes, our financial accounts are audited. The Auditor is Ms. Angsumalee Srisuthisaard from Abundance Consulting Co., Ltd.

3. What currency are your accounts kept in?

Thai Baht.

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

SAP

5. What is the name of your sales system?

SAP

6. What is the name of your production system?

SAP

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

It is electronically.

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

Our accounting practices do not differ from the generally accepted accounting principles in Thailand.

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

No, our accounting practices and/or policies do not change over the last two years.

**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.

Refer to confidential attachment A-4.1

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.

Not Applicable

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.

Not Applicable

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

Refer to confidential attachment A-4.5

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

Refer to confidential attachment A-4.6

*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

#### Sale Process

1. Marketing person offer product, quantity and price to customer.
  2. Negotiated price based on cost and market price.
  3. Customer confirm product, quantity and price.
  4. Marketing person inform customer when the product prompt to ship.
  5. Customer send the shipping instruction.
  6. Shipping person book the vessel according to the customer instruction.
  7. After received the B/L, document person issue the invoice and send to customer included the B/L and all required documents.
  8. Customer make a payment follow the payment term.
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

We invoice our customers for goods exported to Australia in USD.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

No, our customer do not pay into a foreign currency denominated account.

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

No, we do not use forward contracts to lock in the foreign exchange rate relating to the export sales.

- (c) How is the exchange rate determined in your accounting system and how often is it updated?

The exchange rate determined in our accounting system is BOT (Bank of Thailand) rate and it is updated in every day.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

No, every customers of the goods exported to Australia do not relate to Kuiburi.

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

Not Applicable

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.

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No, our export selling price do not vary according to the distribution channel identified.

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

No, we did not 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.

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

No, we did not 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.

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

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

Not Applicable

### **B-2 Australian sales listing**

1. Complete the worksheet named "B-2 Australian sales"
  - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
  - 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".

Refer to confidential attachment B-2

### **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)



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

Refer to confidential attachment B-3.1

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.

Refer to confidential attachment 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.

Refer to confidential attachment A-4.5

## 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.

Refer to attachment C-1,2

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.

Refer to attachment C-1,2

### 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.

Refer to attachment C-1,2

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.

Refer to attachment C-1,2

### C-3 Internal product codes

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

If yes:

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

If no:

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

Refer to attachment C-1,2

Refer to attachment confidential C-3

## 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

#### Sale Process

1. Marketing person offer product, quantity and price to customer.
2. Negotiated price based on cost and market price.
3. Customer confirm product, quantity and price.
4. Marketing person inform customer when the product prompt to ship.
5. Customer send the shipping instruction.
6. Transportation by truck to customer (██████) or customer pick the goods up at our factory
7. Send invoice to customer
8. Customer make a payment follow the payment term.

For all domestic customers in this period of review except ██████, we sold the goods which were short shelf life and for clearing our warehouse.

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, all domestic customers are not related to our company.

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

Not Applicable

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, our domestic selling prices do not vary according to the distribution channel identified.

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

No, we did not provide on-invoice discount and/or off-invoice rebates to the customer or an associated of the customer in relation to the sale of the like goods during the period.

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

No, we did not 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.

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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?

### 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".

Refer to confidential attachment D-2

### D-3 Sample domestic sales documents

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

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

Refer to confidential attachment D-3.1

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.

Refer to confidential attachment 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

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

Refer to confidential attachment A-4.5

## SECTION E DUE ALLOWANCE

### E-1 Credit expense

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

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

Yes, we provide a rolling credit facility to our domestic customers.

If yes:

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

Refer to confidential attachment E-1.1\_E-1.2

ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

Refer to confidential attachment E-1.1\_E-1.2

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

Yes, we have short term borrowings which interest rate was [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?

Yes, we have term deposits that interest rate was [REDACTED]

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:

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

Yes, we provide a rolling credit facility to our Australian customers.

If yes:

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

Refer to confidential attachment E-1.1\_E-1.2

ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover

Refer to confidential attachment E-1.1\_E-1.2

(b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):

Not Applicable

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- i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
- ii. Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

**E-2 Packaging**

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

Label and carton are the packaging used for our domestic sales of like goods.

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

Label and carton are packaging used for our export sales of the goods to Australia.

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

Not Applicable

**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?

██████ is the only domestic customer which we delivered the goods to their warehouse and the transportation costs is shown in confidential D-2.

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

The delivery terms of the export sales of the goods to Australia is FOB.

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?

Refer to confidential attachment B-3.1, the inland transport and port charges were charged directly to invoice number. The inland transport is recorded in 52303000 FREIGHT-OUTSOURCE.

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?

FOB is the delivery terms of the Australian sales so we had not ocean freight.

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?

FOB is the delivery terms of the Australian sales so we had not marine insurance.

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?

FOB is the delivery terms of the Australian sales so we had not duty paid.

#### 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, we do not provide sales commissions for domestic sales of like goods and/or export sales of the goods.

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?

The rate of value-added tax (VAT) on sales of the goods and like goods for the domestic sale is 7% and for the export sale is 0%. But in confidential D-2, net invoice value is the excluded VAT value.

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

We separately record Sale and VAT in different accounting code.

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

No, we do not 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?

No, we do not receive a remission or drawback of import duties on input consumed in the production of the goods or like goods.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

No.

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

No.

#### 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.

Not Applicable



## 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, our sales processed to any third country are not different to the sales process described in B-1.1.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.  
  
No.
3. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflect the material terms of sale?

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.

No.

## SECTION G COST TO MAKE AND SELL

### G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

Refer to confidential attachment G-1

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.

No, our suppliers are not related to our company.

### G-2. Cost accounting practices

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

Our company's cost accounting system based on standard costs.

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

In G-3.1 & G-5.1, we reported in the actual costs basic.

In SAP program, cost accounting system have to base on standard cost because of perpetual inventory method.

At month end, we have the production variance report that show standard quantity, standard value, actual quantity, actual value and the variance between the standard cost and the actual cost as confidential Exhibit G-6.2.

We used actual quantity and value in this report for G-3.1 & G-5.1.

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, we have different cost centres in our company's cost accounting system.  
Refer to confidential attachment G-2.3.

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

[REDACTED]

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

No.

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6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
  - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

No.

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)?

Weighted average is the method of valuation for raw material, work-in-process, and finished goods inventories.

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

Not Applicable

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



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

No.

**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

[REDACTED]

(b) Labour

[REDACTED]

(c) Manufacturing overheads

[REDACTED]

**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.

Refer to confidential attachment G-6.2, the worksheet came from SAP system.

### G-7 Major raw material costs

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

PUBLIC RECORD

Pineapple is the major raw materials used in the manufacture of the goods.

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.

Not Applicable

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.


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.

Refer to confidential attachment G-7.4

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

Refer to confidential attachment G-7.6

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.

## PUBLIC RECORD

No, all suppliers in "G-7.4 Raw material purchases" listing are not related to our company.

### 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.

Our company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM" in can as shown in Quantity (SAP) column.

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.

Planning Department receive daily production quantity in SAP and issue raw material in SAP. SAP record production quantity and standard cost in inventory account code.  
SAP record raw material usage in raw material consumption account code.

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

The different between production volume and sales volume are

1. Production volume are more than sales volume because we produced the product for all customers.
  2. Production volume are less than sales volume because there are some inventories.
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:
    - (a) the volume capacity of these facilities;
    - (b) the monthly amount of inventory maintained during the period; and
    - (c) the average period of time that inventory is retained, and how this is calculated.

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.

## PUBLIC RECORD

- 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.

The production capacity has been calculated by tonnage of pineapple which we can produce.  
Capacity utilisation has been calculated by tonnage of pineapple which we bought in that year.

## EXPORTER'S DECLARATION

I hereby declare that.....Kuiburi Fruit Canning Co., Ltd.....(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** :... Mr. Chuang Jongsuechoke.....

**Signature** :.....

**Position in**

**Company** :.... Managing Director.....

**Date** :.....03/03/2021.....