

Exporter Questionnaire

Product: Prepared or preserved peach products

From: South Africa

Period of Investigation: 1 July 2012 to 30 June 2013

Response due by: 22 August 2013

Investigation case manager: Ms Nicole Platt

Phone: +61 2 6275 5649

Fax: +61 2 6275 6888

E-mail: operations2@adcommission.gov.au

Anti-Dumping Commission website:

www.adcommission.gov.au

Return completed questionnaire to:

Mail: Director Operations 2
Anti-Dumping Commission
5 Constitution Ave
CANBERRA ACT 2601

Or E-mail: operations2@adcommission.gov.au

GOODS UNDER CONSIDERATION

The goods under consideration (the goods) ie the goods exported to Australia, allegedly at dumped prices, are:

Prepared or preserved peach products either whole (peeled or unpeeled) or in pieces (including halves, slices, diced), with or without added sugar or other sweetening matter or spirit, prepared or preserved in container sizes from 300 grams up to and including 1.5 kilograms.

Goods excluded from this application are:

- Individually packed prepared or preserved peach products of less than 300g which are sold for snacking purposes;
- Peaches mixed with other fruit types such as pears, apples or nectarines;
- Sizes greater than 1.5kg, which are more common in the food service channel; and
- Multiple packs of individual packs of prepared or preserved peach products, each less than 300g, which are sold together to aggregate to greater than 300g.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that prepared or preserved peach products (the goods) have been exported to Australia from South Africa at prices less than their normal value and that the dumping has caused material injury to the Australian industry.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether the goods are dumped. You may make separate submissions concerning any other matter, for example injury.

The Commission's investigation will be carried out under the provisions of Part XVB of the *Customs Act 1901*.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry). In that case we may assess a dumping margin for your company based upon all relevant information, which may result in a dumping margin that is greater than if you had elected to fully cooperate with the investigation.

It is in your interest, therefore, to provide a complete submission.

Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the investigation. The Commission may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

Exporter's declaration

At section H, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

Verification of the information that you supply

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits may take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit. We will provide you with

a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately**. You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, the Commission will have to determine who is the exporter of the goods for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, the Commission may use other available information. This information may result in a decision less favourable to your company.

Outline of information required by this questionnaire

This exporter questionnaire comprises two separate parts:

- **Part 1** – Preliminary information about your company (**due by 29 July 2013**), and
- **Part 2** – Specific information about your company's sales/costs relating to export and domestic prepared or preserved peach products (**due by 22 August 2013**).

Section A General information relating to your company including financial reports.

Section B A complete list of your company's exports to Australia over the investigation period.

Section C A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).

Section D A detailed list of all of your company's sales of like goods in your domestic market.

Section E Information to allow a fair comparison between export and domestic prices.

Section F Information in relation to your company's exports of like goods to countries other than Australia.

Section G Costs to make and sell, for exports to Australia and for the domestic

market.

Section H Your declaration.

Section I A checklist.

Appendix 1 A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Further information

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission, the booklet *Australia's Anti-Dumping and Countervailing Administration* and the Anti-Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager.

PART 1 – PRELIMINARY INFORMATION REQUEST

(PLEASE NOTE THAT THIS PART SHOULD BE COMPLETED AND RETURNED TO THE COMMISSION BY 29 JULY 2013)

1. **What is the legal name of your company?**
Langeberg and Ashton Foods (Pty) Ltd.

2. **Please nominate a person within your company who can be contacted for the purposes of this investigation:**

Name:	Mr. Ian Glen
Position in the Company:	Market Development Manager
Address:	c/o Jones and Kohler Street
	Suider Paarl
Telephone:	+27 21 870 5000
Facsimile number:	+27 21 870 5134
E-mail address of contact person:	ian.glen@langebergandashton.co.za

3. **Address where financial and accounting records of the company are held:**

Address:	As above
Telephone:	
Facsimile number:	

4. **Did your company supply, either as a manufacturer, distributor, trading company or other enterprise, prepared or preserved peach products to Australia during the investigation period (1 July 2012 to 30 June 2013)?**

Yes please proceed to question 5.

No you do not need to complete this form. Please sign the Declaration at Part B and return the form to Customs and Border Protection

5. **Please identify the type of prepared or preserved peach products that you supplied to Australia.**

Generic label (Black & Gold, etc)

House brand / private label for retailer (eg. Woolworths 'Homebrand', Woolworths 'Select', Coles 'Smart Buy', Aldi's, etc)

Homebrand & Woolworths Select

Proprietary label (eg Del Monte, Australian Gold, etc)

Other

6. Is your company a manufacturer of prepared or preserved peach products?

- Yes please proceed to Question 8
No please answer Questions 7 only, then proceed to the Declaration.

7. Describe the nature of your business:
Distributor Trading Company Other enterprise Please specify:

N/A

Provide the names and contact details of the manufacturer of the prepared or preserved peach products you supplied to Australia during the investigation period:

Supplier name	Address, contact name and phone
N/A	N/A

8. Is your company's factory manufacturing facility also at the address provided at Question 3?

- Yes please proceed to question 9.
 No please provide the factory's address:

Address: 41 Main Road
ASHTON
Telephone: +27 23 615 8200
Facsimile number: +27 23 615 1992

9. Does your company export prepared or preserved peach products to Australia using a trader/sales intermediary?

- No please proceed to question 10.
Yes please provide details of the company/companies.

Trader/ Intermediary name	Contact name phone number	Address
N/A		

10. Does your business sell prepared or preserved peach products domestically (within South Africa)?

Yes
 No

11. Is your company a vertically integrated producer (ie a common owner that controls subsidiaries that also grow and produce peaches)

No

Yes Please provide details of the company/companies and complete "Section G-4: Cost to make and sell on the domestic market" of the exporter questionnaire for the subsidiary company that grows and produces tomatoes:

Company name	Contact name and phone number	Address

11. Please indicate the costing method used by your company to allocate joint costs to joint products and by-products produced from the common input (fresh peaches).

Physical quantities / volume method
 Sales value / net realisable method
 Other method Please specify:

12. Please complete the following table relating to your purchases of fresh peaches during the investigation period:

	Volume (tonnes)
Export sales of prepared or preserved peach products to Australia	
Locally purchased peaches (South Africa)	29.58%

	Imported peaches (list countries separately below)	---
Domestic sales of prepared or preserved peach products in South Africa		
	Locally purchased peaches (South Africa)	70.42%
	Imported peaches (list countries separately below)	---

[Tonnage was indexed]

13. Timing of proposed visit by the Commission

The Commission would like to commence visits to exporters to verify the data submitted within export questionnaire responses and discuss the investigation from **2 September 2013**. Verification visits usually take around 3-4 days.

Please advise suitable dates for this visit. Please note that it may be helpful to consider the availability of key staff, such as your accountant, purchasing officer or sales staff.

The week of 2 – 5 September 2013 would be the only dates where all key staff will be available.

PART 2 - SECTION A - COMPANY STRUCTURE AND OPERATIONS (PLEASE NOTE THAT THIS PART SHOULD BE COMPLETED AND RETURNED TO THE COMMISSION BY 22 AUGUST 2013)

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office:

Name: Ian Glen
Position in the company: Market Development Manager
Address: c/o Jones & Kohler Street, Paarl
Telephone: +27 21 870 5000
Facsimile number: + 27 21 870 5134
E-mail address of contact person: ian.glen@langebergandashton.co.za

Factory:

Address: 41 Main Street, Ashton
Telephone: +27 23 615 8200
Facsimile number: +2723 615 1992
E-mail address of contact person:
roger.schierhout@langebergandashton.co.za

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: Rian Geldenhuys
Address: 1st Floor Convention Tower, Heerengracht, Foreshore, Cape Town
Telephone: +27 21 403 6321
Facsimile/Telex number: + 27 21 425 5967
E-mail address of contact person: rian@tradelawchambers.co.za

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

Langeberg & Ashton Foods (Pty) Ltd. It is a private company.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders 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).

Tiger Consumer Brands Ltd. It is a public company.

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

Yes, it is a wholly owned subsidiary of Tiger Consumer Brands Ltd.

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

Tiger Brands Ltd. A publicly listed company.

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

Refer to the attached annexure "Organogram".

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

Yes

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

Manufacturer and marketer (within both the domestic and export markets) of Canned Fruit & Fruit Purees

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:

- produce or manufacture
- sell in the domestic market
- export to Australia, and

- export to countries other than Australia.

N/A

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

Executive Director: Chief Operating Officer: Mr Nassos Martalas

Customer Executive: Mr. Leon Heunis

Market Development Managers
(Global markets split into 3): Messrs. Ian Glen
Messrs Alexi Catsaros
Messrs Eric Kretzmann

Production: 2 manufacturing plants in Ashton, Western Cape, South Africa

Logistics & Distribution Division based on site at the Ashton manufacturing plants.

Marketing, Shipping & Documentation Departments : Jones Street, Paarl, Western Cape

Refer to the attached annexure "Internal Organisation" attached.

No Branches or subsidiaries in any other country.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

Please refer to the attached annexures "Company Brochure" and [a copy of the most recent financial statement was provided, however this is confidential and incapable of summary].

A-4 General accounting/administration information

1. Indicate your accounting period.

Year End = 30 September
Accounting Period = 30 September 2012

2. Indicate the address where the company's financial records are held.

3010 William Nicol Drive, Bryanston, 2191, Gauteng, South Africa. Copies will be made available for verification in our Paarl offices.

Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

3.

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

Please refer to the attached annexures [the financial accounts and management accounts have been provided as requested, however such information is confidential and incapable of summary].

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

N/A

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

No

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);
 - ⇒ Inventories are stated at the lower of cost or net realisable value.
 - ⇒ Costs incurred in bringing each product to its present location and conditions are accounted for as follows:
 - = Raw Materials – first in first out basis
 - = Finished Goods – cost of raw materials, direct labour costs and a portion of overhead expenditure
 - = Consumables – first in first out basis

- ⇒ Net realisable value is the estimated selling price in the ordinary course of business less estimated costs of completion and the estimated costs necessary to make the sale.
- ⇒ Redundant and slow moving inventories are identified and written down with regard to their realisable values. Consumables are written down with regard to their age, condition and utility.

- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

N/A

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

N/A

- valuation methods for scrap, by products, or joint products;

N/A

- valuation and revaluation methods for fixed assets;

N/A

- average useful life for each class of production equipment and depreciation method and rate used for each;

- ⇒ Depreciation is calculated based on a straight-lined basis over their anticipated useful lives that are:
 - ⇒ Buildings – 40 years
 - ⇒ Vehicles and computer equipment – 3 to 5 years
 - ⇒ Plant and Equipment – 5 to 15 years
 - ⇒ Furniture – 5 to 10 years
 - ⇒ Office Equipment – 5 to 10 Years

- treatment of foreign exchange gains and losses arising from transactions;

Monetary assets and liabilities denominated in foreign currencies are translated at year end at the functional currency rate of exchange ruling at the balance sheet date. All differences are taken to profit and loss.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

Monetary assets and liabilities denominated in foreign currencies are translated at year end at the functional currency rate of exchange ruling at the

balance sheet date. All differences are taken to profit and loss.

- inclusion of general expenses and/or interest;

Interest and general expenses are recognized as an expense when incurred.

- provisions for bad or doubtful debts;

A financial asset is impaired if its carrying amount is greater than its estimated recoverable amount. At each balance sheet date financial assets are assessed for objective evidence of impairment. If any such evidence exists recoverable amount is estimated and an impairment loss is recognised.

Provision is made using a separate allowance account when there is objective evidence that the company will not be able to collect the debts. The allowance raised is the amount needed to reduce the carrying value to the present value of expected future cash receipts. Bad debts are written off when identified.

- expenses for idle equipment and/or plant shut-downs;

N/A

- costs of plant closure;

N/A

- restructuring costs;

N/A

- by-products and scrap materials resulting from your company's production process; and

Scrap material of by-products is treated as part of normal production.

- effects of inflation on financial statement information.

Inflation will have an effect on the post-retirement medical aid obligations as part of employee benefits.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

No changes in accounting policies in the last two years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	Most recent completed financial year (specify)		1 July 2012 to 30 June 2013	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				

OPERATING INCOME (10)=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18 +19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "**Income statement**".

Please refer to the attached annexure "Income statement". Please note that the currency used is the currency in which our accounts are kept. [The information in this annexure is confidential as such an indexed summary is provided].

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		1 July 2012 to 30 June 2013		
	ZAR	Volume	Value	Volume	Value
Total company turnover (all products)					
Domestic market					
Exports to Australia					
Exports to Other Countries					
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration					
Domestic market					
Exports to Australia					
Exports to Other Countries					
Turnover of the goods under consideration					
Domestic market					

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Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

Please see the attached annexure "TURNOVER". Please note that the currency used is the currency in which our accounts are kept. [The information in this annexure is confidential as such an indexed summary is provided].

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level.

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

Name: Woolworths International Logistics
address; 1 Woolworths Way, Bella Vista, New South Wales, Australia
contact name: Paranee Pinjinda (Product Development Manager)
and phone: +61 2 8885 0000
fax number: +61 2 8885 0001
trade level : Retailer

B-2 For each customer identified in B1 please provide the following information.

(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

Goods are shipped from Cape Town to nominated Port in Australia.

(b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

Direct – no other parties involved.

(c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

Sales terms to Woolworths, Australia is on a FOB Cape Town basis. From the time the goods cross the ships rail at loading, the ownership transfers to Woolworths.

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

Langeberg & Ashton Foods retains the services of Jamieson Trading Co. Ltd., who acts as our Agent. Commission is paid post shipment of orders on ex monthly Commission Statements. A copy was not readily found but should be available during verification.

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Prices are calculated annually through a model which includes all costs pertaining to a particular product/product code. Once the gross contribution percentage has been signed off/approved by Customer Executive, the annual prices are announced to the Agent, who in turn presents these to Woolworths accordingly to the Woolworths tender document. A price list is not issued as Woolworths tenders out the business. Once accepted, Woolworths and Langeberg & Ashton Foods (Pty) Ltd issue a back-to-back contract.

Once product has been produced according to contract, it is warehoused for a 12 month period and Woolworths, through Kuehne & Nagel (Woolworths' South African Shipping Agents) issue Shipping Instructions electronically to us. Order/s are captured in our system and down-loaded into Kuehne & Nagel's system. The factory then labels the goods as per the order, after which the goods are delivered to SACD (South African Container Depot), who loads the containers on agreed/nominated vessel.

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

No

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

Langeberg & Ashton Foods have not had forward orders for the Investigation Period.

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

No

- B-4** Prepare a spreadsheet named “Australian sales” listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	Packing size, packaging type, preserving liquid etc
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other	the amount of any deferred rebates or allowances paid to the importer in the currency of sale

allowances	
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses N/A
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs. N/A
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale. NIL Commission payable to Woolworths, only to our Agent Jamieson Trading.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

Please see the attached annexure [information on our Australian sales has been provided. This information is confidential. It is incapable of any meaningful summary. It does show that the export price far exceeds the normal value].

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

None

B-6 For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

N/A

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

N/A

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

N/A

B-8 If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

N/A

B-9 Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

Please refer to the attached annexure [documentation relating to two shipments has been provided, however this information is confidential and incapable of summary].

**SECTION C
EXPORTED GOODS & LIKE GOODS**

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

PRODUCT DESCRIPTION	PRODUCT SPECIFICATIONS
Canned Peach.Halves.Syrup..12x825g...Sw..Home Brand.	<i>Refer to annexure "Product Spec"</i>
Canned Peach.Slices.Clear Juice..6x1kg..Fridge P/Jar.Sw.Ch.Home Brand.	"
Canned Peach.Slices.De-Ion Juice..12x410g..Ezo.Sw.Ch.Woolworths Select.	"
Canned Peach.Slices.De-Ion Juice..12x820g..Ezo.Sw.Ch.Woolworths Select.	"
Canned Peach.Slices.Syrup..12x415g...Sw.Home Brand.	"
Canned Peach.Slices.Syrup..12x825g...Sw..Home Brand.	"

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet **"Australian sales"** – see section B of this questionnaire).

Please refer to C-1 above

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

Product Description
Peach.12x410g.Slices.Syrup.Sw. Std
Peach. 12x410g. Slices. Clear Juice. Sw.Ch
Peach.12x410g.Slices.Syrup.Sw. Std
Peach.6x825g.Halves.Syrup.Sw. Std
Peach.12x825g.Slices.Syrup.Sw.Std
Peach.12x825g.Slices.Syrup.Sw. Std

and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

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The production processes for products destined for both our local market and Export markets are exactly the same. There is a difference in medium in which the product is packed (i.e. Syrup, Juice, Puree Concentrate). For the SA local market, we predominantly pack syrup packs, and a small volume of Puree Concentrate packs and no Juice packs. Production for the Australian market consists of Syrup and Juice packs only. Please further note that the Home Brand sold in Australia is either a Standard grade or sub-Standard grade product. The Select Brand sold in Australia is a Choice grade product. The [brand information of a customer is given, which is confidential and incapable of summary] product sold in South Africa to [customer name given which is confidential and incapable of summary] is a Choice Grade product, whilst both Choice and Standard Grade products are sold to our other two South African customers.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
15-50480-Peach.Slices.Clear Juice..6x1kg..Fridge P/Jar.Sw.Ch. Home Brand	No Sales	N/A	
15-49894-Peach.Slices.De-Ion Juice..12x410g..Ezo.Sw.Ch. Select Brand	15-50744 Peach. 12x410g. Slices. Clear Juice. Sw.Ch	YES	
15-49445-Peach.Slices.De-Ion Juice..12x820g..Ezo.Sw.Ch. Select Brand	No Sales	N/A	Not applicable
15-50202- Peach.Slices.Syrup..12x415g... Sw. Home Brand	15-48944 Peach.12x410g.Slices. Syrup.Sw. std 15-46172 Peach.12x410g.Slices. Syrup.Sw. std	YES	
15-50200- Peach.Halves.Syrup..12x825g... Sw. Home Brand	15-46104- Peach.6x825g.Halves. Syrup.Sw. Std	YES	
15-50201- Peach.Slices.Syrup..12x825g... Sw. Home Brand	15-46158- Peach.12x825g.Slices. Syrup.Sw.Std 15-49158 Peach.12x825g.Slices. Syrup.Sw. Std	YES	

- C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

Please refer to the attached annexure “L&AF Product specifications”. This annexure shows that the domestically sold products mentioned above are the same as products sold to Australia.

SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

*you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

We have three local customers: [domestic customer names provided which is confidential and incapable of summary]. These customers arrange their own distribution to the eventual customer.

- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

Refer to the attached annexure [customer contracts were provided which is confidential and incapable of summary].

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

[Certain customers are identified, which are confidential and incapable of summary] are delivered to customer store or warehouse. These customers are not associated with our business.

Tiger Brands, our parent company, receive the stock at [pricing information provided which is confidential and incapable of summary]. All Tiger orders are collected from our warehouse by Tiger.

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Tiger Brands buys at [pricing information provided which is confidential and incapable of summary] - Tiger and [customer name provided, which is confidential and incapable of summary] prices are very similar. The pricing to [customer name provided, which is confidential and incapable of summary] will differ, as they are buying a specialised juice pack production for a specific target market.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

We negotiate prices and volumes which each customer as and when their needs arise. Once agreed we will deliver within three weeks. The invoice will be raised at the time the truck is despatched, and we will receive payment within the agreed terms with each customer. Price will include transport to customer, with the exception of Tiger Brands, where an ex works price is applicable as Tiger Brands pays for transport costs.

Prices are set in accordance with the cost and also in accordance with prevailing market conditions including competitor activity. Prices are based on a contract price which represents the [specific pricing information provided which is confidential and incapable of summary].

If sales are in accordance with price lists, provide copies of the price lists.

Prices are in accordance with the negotiated contracts.

D-4 Prepare a spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided by email or on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily

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	produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	Packing size, packaging type, preserving liquid etc
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

Please refer to the attached annexure [requested information was provided which is confidential and incapable of summary].

D-5 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-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

Further levels of allowances and discounts are granted to customers, which are not off invoice allowances but are payments to customers or deductions allowed from customer remittances. This is included in the column “other factors” in the annexure “Domestic Sales”. [As this information is confidential, it has been provided but is incapable of summary]

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Patleys – receive a [information relating to discount provided for in “Domestic Sales” which is confidential and incapable of summary has been provided].

M&L automatically receive [information relating to discounts provided for in “Domestic Sales” which is confidential and incapable of summary has been provided].

Tiger Brands payment terms [information relating to payment terms provided for in “Domestic Sales” which is confidential and incapable of summary has been provided].

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

Credit notes are issued in respect of settlement discounts, at time of receipt of payment, pricing claims; sound stock returns or damages returns.

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

Please refer the attached annexure [the requested information relating to two domestic sales has been provided but it is confidential and incapable of summary]

SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, ‘Australian sales’)

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale (“**Inland transportation costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Export: Negotiated service agreement with single service provider (Manline) at a cost of [pricing information which is confidential and incapable of summary has been provided]/trip, carrying 1.75 containers per trip, which equates [pricing information which is confidential and incapable of summary has been provided]/container from Ashton Factory to loading depot (SACD) in Cape Town.

General ledger account:- “Transport Outsourced”
Cost code: 45-900-213-22-1113-0000

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

[A table reflecting costs which are confidential has been provided. It is incapable of meaningful summary].

General ledger account:-

“Shipping Cost FOB”: Cost code: 45-900-202-22-1101-0000

“Shipping Cost”: Cost code: 45-900-202-22-1100-0000

“Storage & Handling”: Cost code: 45-900-210-22-1104-0000

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is

warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

N/A

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

N/A – Woolworths pay on due dates.

4. **Packing costs**

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**Packing**'.

- Export: Negotiated service agreement with a 3rd party Logistics Company, called SACD. The rate includes receiving/storage of export cargo & packing of container/s.
-
- Local: Customers collect ex- factory and therefore no packing cost applicable.

5. **Commissions**

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

[Commission information was provided which is confidential and incapable of summary]
Commission is paid to our Agent, Jamieson Trading in respect of all shipped sales to Woolworths. Commission payment is made on a monthly basis for shipped sales and is paid off Commission Statements.

General ledger account:- "Commission"

Cost code: 45-900-143-19-1001-0000

Cost code: 45-900-120-19-1001-0000

Cost code: 45-900-121-19-1001-0000

6. **Warranties, guarantees, and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("**Warranty & guarantee expenses**" and "**Technical assistance & other services**"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these

expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

N/A

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Some other factors have already been indicated on the attached annexures “Domestic Sales” and “Australian Sales” as well as the “Domestic CTMS” and “Australia CTMS” annexures. In addition it should be noted that our sales to Australia occur in terms of a long term contract with our customer. For the sales that occurred in the investigation period, our prices would have been fixed in January 2012 and held for the full contract period, in this case January 2012 to August 2013 (we are still shipping stock from the 2012 season this year due to a carry-over of undelivered stock due to poor off-take in Australia). As a consequence the fluctuation in exchange rate versus our projected position as the time of contracting may give the impression that certain sales have a *de minimis* dumping margin, however this is not the case as no dumping occurs. In terms of our costs associated with exports to Australia we have provided you with the costs associated with the 2012 season for the first two quarters. The last two quarters we are operating off higher costs due to the higher cost of the 2013 season. However as the Australian sales occur according to a fixed term contract at a fixed price, these increases in our costs have to be absorbed by our margins in the first two quarters of the investigating period. Furthermore stock is re-valued at October 2013 based on this new cost base. In addition the raw material costs fluctuate as it is linked with the sales price achieved. In other words if the exchange rate weakens the farmers who we source from earn more. The associated costs paid by us are adjusted by this movement retrospectively which may cause a lag effect on pricing. It is also important to note that the contract negotiation referred to above occurs on a basket offering approach and therefore it is indeed possible that a concession may be made on a product for the benefit of securing the total business and thus the comparisons should be made on a whole as well as on an individual level. In addition, due to the nature of the long term contracts, the prices and economic viability should be evaluated over a longer period of time than the current investigating period. Please further note that South Africa has a higher inflation rate relative to Australia.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

Please refer the attached annexure “Australian Sales” [as this is confidential it is not included herein]. This is based on the spot rate as elaborated on above.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “**domestic sales**”)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

No difference between product produced for Australia and the domestic market, save for the grade and medium as elaborated on above. The packs are identical. The only difference is in the liquid weight. In most instances it will be the same (i.e. 415g) but under declared (i.e. 410g).

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

N/A – duties are not refundable to us.

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

N/A in view of above reply.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

TOTAL CANNED FRUIT MARKET DATA – SOUTH AFRICA

[data provided on the canned fruit market in South Africa, which is confidential and incapable of summary]

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

No discount is given to the Australian customer as it does not order on the same level of units as the domestic customers.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or

Business Short Term Borrowing Rate = Prime borrowing rate less 2 %

- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or

Average Prime Interest Borrowing Rate is 8.53 %.

- such other rate considered appropriate in the circumstances.

N/A – only the above two rates are applicable

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

2. Calculate the average credit period

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

L&AF is not charging interest on late payment of customer accounts as all sales made to foreign customers are contracted before delivery is made. Also no interest received from foreign customers has been recorded over the last FY12 audited fiscal and over the period under investigation as payment occurs timeously.

The following items are identified in the amounts quantified at question D-4:

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Negotiated service agreement with single service provider (Manline) at a cost of [pricing information is provided which is confidential and incapable of summary] ton trip, from Ashton Factory to Cape Town and surroundings.

General ledger account:- “Transport Outsourced”
Cost code: 45-900-213-22-1113-0000

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

N/A. Included in above costs (point 5).

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

No different to Australian product.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

N/A

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

N/A

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *other trade arrangements*, for example promotional or similar allowances that affect the final invoiced price;
- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

There is an important difference in the sale of the subject product in the domestic market and in the export market. In the Australia the subject product is sold for a contracted price for a fixed period. In this regard please see some of the contracts in the attached annexure “Australia Sales Contracts” [as this is confidential it is not provided herein]. The price thus remains the same for the negotiated period. For sales to domestic customers, the price varies throughout and is determined by the variance in costs as well as market conditions.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Product type/size	Packaging size of prepared or preserved peach products, eg 400g, 800g etc
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

Please refer to the attached annexure [information as requested has been supplied, however it is confidential and incapable of summary].

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

There is no difference save for the grade of fruit used.

SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - ie of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market.

Please refer to the attached annexure [actual costing information has been provided which is confidential and incapable of summary].

You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

N/A as we consider the invoice date to be date of sale.

G-1. Production process and capacity

1. Describe the production process for the goods. 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.

Please refer to the attached annexure “Production Process & Flowchart”.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	1 July 2012 to 30 June 2013
A – Production capacity (eg kg, tonnes)*			
B – Actual production in volume (eg kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

* rather than showing a ‘name-plate’ optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named "Production".

Please refer to the attached annexure “Production” [this has been indexed as it is confidential].

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

We make use of the Microstrategy Business Intelligence tool to summarise financial data as per Oracle into Management Reports based in excel format. Cost Accounting information as per Microstrategy is balanced to Oracle on a daily basis. On a monthly basis, we ensure that Management Reports published agree to the General Ledger as per Oracle.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

Product costs are determined using a Standard Costing approach, applying a Full Absorption Cost methodology.

- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

None

- 4 Describe the profit/cost centres in your company's cost accounting system.

Full Absorption Costs, include the following costs:

- Direct Material Cost
- Direct Labour
- Production Overheads

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

- Direct Material Cost includes the cost of all material that forms part of the finished product and which can be easily traced to the finished product including the following:
 - Raw Materials
 - Sweeteners
 - Ingredients
 - Containers
 - Packing Materials
- Direct Labour includes the cost of labour that is directly identifiable with the manufacture of the finished product
- Production Overheads includes all costs other than direct materials and direct labour that are associated with the manufacturing process. It is divided into 2 categories namely:
 - Variable overheads
 - Fixed overheads

Production overheads are further classified into directly allocatable and indirectly allocatable

Directly Allocatable Production Overheads are overheads incurred in the manufacturing process which can be allocated directly to the manufacture of specific products. These overheads are applied to product cost based on the budgeted production volumes for the financial year. At year end the budgeted production volumes used to determine the production overhead recovery rates are compared to the average production volumes actually achieved during the last 5 financial years to assess the reasonability of the production overhead recovery rates and, if necessary, the required adjustments are made.

Indirectly Allocatable Production Overheads are overheads incurred in the production process which cannot be applied to specific products and is therefore applied to all products. These overheads are applied to product cost based on the budgeted production volumes for the financial year. At year end the budgeted production volumes used to determine the production overhead recovery rates are compared to the average production volumes actually achieved during the last 5 financial years to assess the reasonability of the production overhead recovery rates and, if necessary, the required adjustments are made.

Assets capitalized are depreciated on a straight line basis over its useful life. Development costs are treated as fixed costs and do not form part of the costs directly attributable to the product.

- 6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

Full Absorption costs are maintained for each stock keeping unit (SKU). Each SKU is unique in terms of size and content of product.

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

N/A, all production costs are accounted for on the same basis for cost accounting and financial accounting purposes.

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

N/A

- 9 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.

N/A

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

² The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

* You should provide separate costs for different packing sizes between 300g and 1.5 kg.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like Domestic Model/Type – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Please refer to the attached annexure [requested information has been provided but is confidential and incapable of summary].

- ¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
- ² Relating to costs of production only; identify each cost separately.
- ³ Identify each cost separately. Please ensure non-operating expenses **that relate to the**

goods under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

ZAR

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Australian CTMS**".

Please refer to the attached annexure [requested information has been provided but is confidential and incapable of summary].

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

ZAR.

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

The cost differences relate to the grade of fruit used as well as transportation costs as elaborated upon above.

- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

Please refer to the explanations given above.

- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

N/A

G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Please refer to the attached annexure "Major raw material costs".

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

SECTION H EXPORTER'S DECLARATION

I hereby declare that Langeberg & Ashton Foods (Pty) Ltd did, during the period of investigation export the goods under consideration and 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 : Rian Geldenhuys

Signature : 

**Position in
Company** : Legal Advisor

Date : 21 August 2013

SECTION I CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A – general information	x
Section B – export price	x
Section C – like goods	x
Section D – domestic price	x
Section E – fair comparison	x
Section F – exports to third countries	x
Section G – costing information	x
Section H – declaration	x

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	x
TURNOVER – sales summary	x
AUSTRALIAN SALES – list of sales to Australia	x
DOMESTIC SALES – list of all domestic sales of like goods	x
THIRD COUNTRY – third country sales	x
PRODUCTION – production figures	x
DOMESTIC COSTS – costs of goods sold domestically	x
AUSTRALIAN COSTS – costs of goods sold to Australia	x

APPENDIX GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

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

Investigation period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

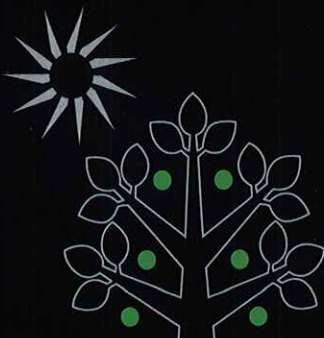
Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

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

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

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



Langeberg & Ashton

FOODS (PTY) LTD



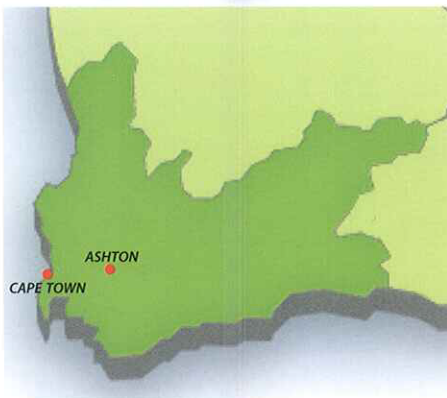
One of the world's biggest deciduous canned fruit manufacturing and marketing businesses

In November 2005, Langeberg Foods International, which was part of the TIGER BRANDS GROUP, merged with privately owned ASHTON CANNING COMPANY to form LANGEBERG & ASHTON FOODS (PTY) LTD. The merger resulted in the establishment of one of the world's biggest deciduous canned fruit manufacturing and marketing businesses and the synergies from the merger have benefitted customers and stakeholders alike.

In December 2011, TIGER BRANDS acquired the remaining 33% of the shares held by the Barnard family giving it 100% ownership of LANGEBERG & ASHTON FOODS (PTY) LTD.

TIGER BRANDS is South Africa's leading branded food and personal care company. Listed on the JSE, Tiger Brands has revenue in excess of US\$ 2 500 million. It owns some of South Africa's best known brand leaders.

GLOBAL SALES AND MARKETING



All our produce is grown in the sun-filled valleys in the Western Cape, one of the seven international floral kingdoms. With an average of over 200 days of sunshine each year, quality, taste, consistency and reliability are hallmarks of the agricultural products of this region.

Our Gold Reef, Silverleaf and Ashton brands are market leaders, household names amongst users of deciduous canned fruits and are recognised as symbols of quality in a growing number of established and emerging international markets.

We export 90% of our canned fruit and puree concentrate production to our principal markets in Europe, Japan, other Asian countries, and the Middle East. In total we export to over 30 countries worldwide. If required, exports are branded under buyer's label.

The unique colour, texture and flavour of our products make them particularly suitable for the catering industry, where presentation, as well as flavour, are of special importance.



PRODUCTION FACILITIES

Our factories have world standard processing equipment, including state-of-the-art technology with total production at 7 million basic cases per year. All these operating units receive process engineering and strategic manufacturing support with the implementation of the latest processing technology to ensure production processes which will yield consistently reliable quality products at the lowest cost.

QUALITY ASSURANCE

Quality starts at the farm, with full traceability and independent laboratories maintaining stringent standards. 95% of all produce is sourced within a 150km radius of our factories, ensuring the least time possible required between picking and processing.



EFSIS

Our plants both conform to the Global Standard for Food Safety (BRC) and are IFS Certified. In addition they are both audited by Campden BRI in accordance to the principles as described by Codex Alimentarius and defined in the Campden BRI HACCP Auditing Standard.



All production is inspected on a daily basis in terms of stringent South African Government regulations, undertaken by the Perishable Export Control Board (PPECB), an independent agency.

Grading regulations for fresh fruit include regulations regarding allowable pesticides, withholding periods and maximum residue levels. Our strict adherence to these regulations is monitored regularly by submitting samples of fresh fruit to independent laboratories for analysis.

Langeberg & Ashton Foods prides itself on the quality, consistency and reliability of its produce and employs strict and comprehensive checks prior to every shipment.



OUR PEOPLE

The company has a permanent staff complement of approximately 450 employees. During the production season, the company employs between 5000 and 6000 seasonal workers, who are drawn from surrounding country towns such as Montagu, Ashton, Robertson, McGregor and Bonnievale.



Langeberg & Ashton Foods is the largest employer in the area in which it operates and commits itself to a rigorous programme of social investment. This includes its community involvement and its commitment to training and skills development, employment equity and transformation.

Langeberg & Ashton Foods. Canners and marketers of the finest South African fruit for the global market.





Langeberg & Ashton

FOODS (PTY) LTD

Langeberg & Ashton Foods
41 Main Road Ashton
Private Bag 3, Ashton 6715
Western Cape
South Africa

Email: info@langebergandashton.co.za

ASHTON OFFICE

PAARL OFFICE

Tel: +27 23 615 82 00 | Fax: +27 23 615 19 92 • Tel: +27 21 870 50 00 | Fax: +27 21 870 51 34



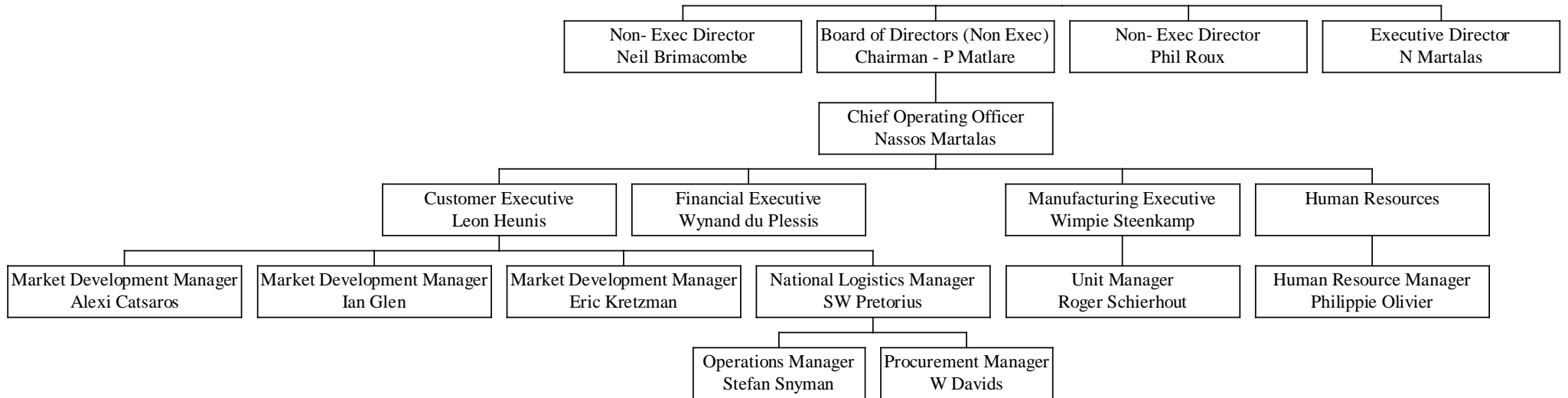
GoldReef

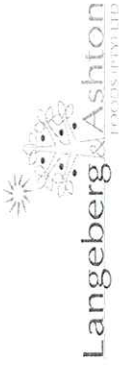
ASHTON

Silverleaf



Langeberg & Ashton Foods (Pty) Ltd.
Senior Management Structure





PEACHES : PRODUCTION PROCESS

Canned Yellow Cling Peaches are prepared from sound yellow clingstone peaches with similar cultivar characteristics which are free from defects, off suture cuts and peach stones. Furthermore the various styles are of a fairly good colour throughout with crushing, blemishes, extraneous vegetable matter etc, being kept to an absolute minimum.

Gold Reef canned Peach Halves are packed to the South African Choice Grade Regulations which are strictly controlled by the South African Department of Agriculture and every day's production is inspected by the South African Government Inspectors to ensure that the product is of the grade that it is intended for.

PACKAGING SPECIFICATIONS

Cans used: 3 piece metal can
Body: Differentially coated electrolytic tin plate (unlacquered)
Ends: Electrolytic tin plate internally coated with an oleoresinous type gold coloured lacquer

PROCESSING DESCRIPTION

1. Peaches washed and mechanically size graded
2. Peaches mechanically pitted/halved
3. Cup-up inspection, re-pitting where necessary
4. Halves lye-peeled
5. Halves size-graded
6. Halves sorted for packing as halves, dice, slices, solid-pack, depending on pack requirements
7. Syrup/juice filling (temperature controlled 70 - 80°C) and net mass control
8. Monitor CCT before processing - Syrup/juice packs 50 - 65°C
9. Can seaming and processing
10. Monitor CCT after processing (minimum 90°C)
11. Monitor CCT after cooling - Syrup/juice packs : 38 - 42°C

QUALITY CONTROL PROCEDURES AND FREQUENCY OF MEASUREMENT

1. Inspection on all individual fruits for defects : continuous
2. Fill weight and net weight and net control : continuous
3. Ingoing syrup control : concentration, temperature : continuous
4. Can seam checks on empty and full cans : 4 x per shift
5. Processing (times and temperature) CCT before and after processing
6. Water cooling (chlorination checks, CCT after cooling)
7. Finished product inspection in compliance with South African choice grade specifications by own Quality Control department and Government Inspector : Daily

PRODUCT SHELF LIFE

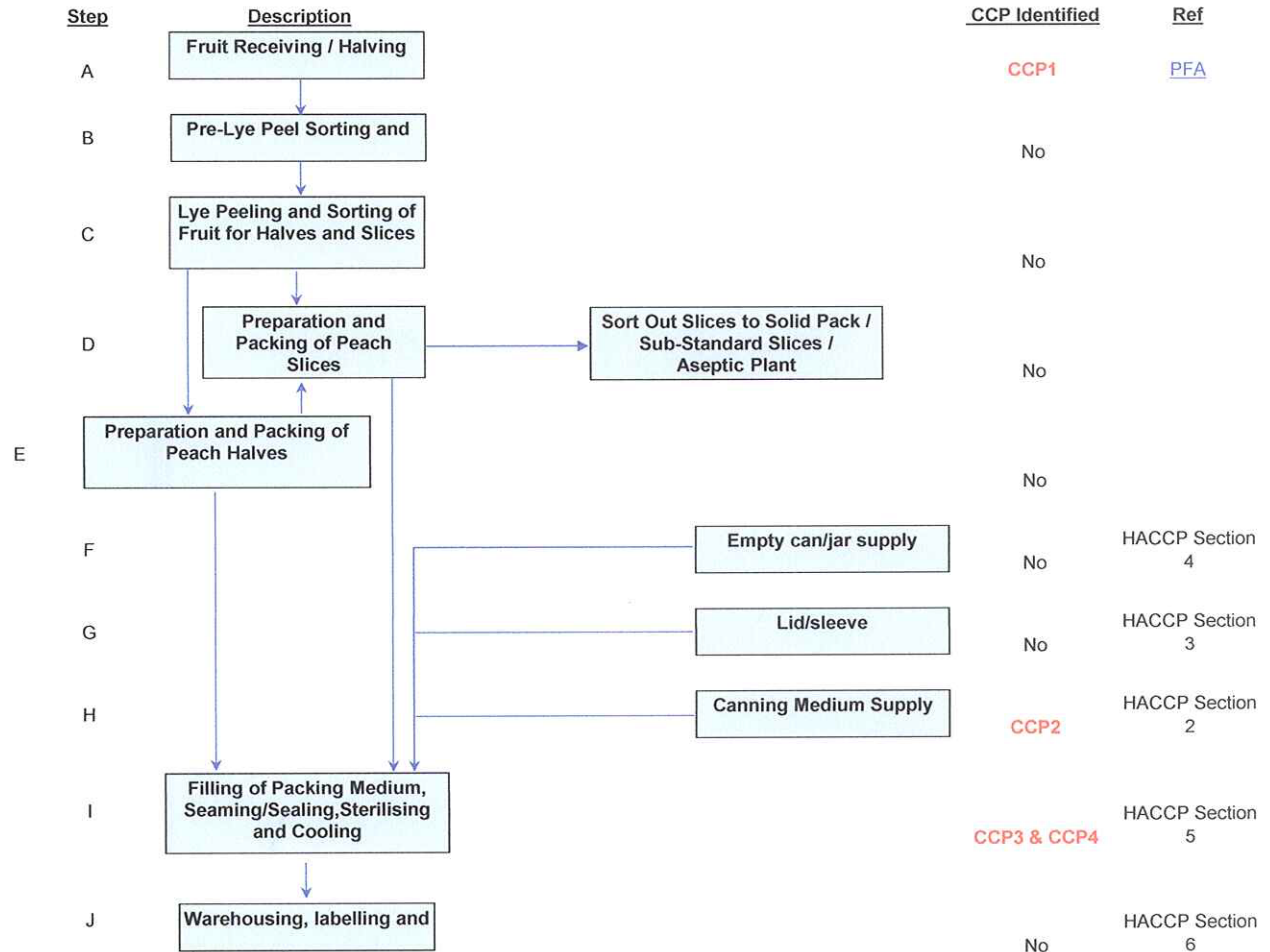
3 years under cool, dry conditions

APPENDIX G 1 – Production Process & Flowchart

[Index](#)

TIGER FOOD BRANDS (Langeberg and Ashton Foods)	Subject - HACCP Study		Doc No	
Effective Date	Revision	APPROVAL	Page No	Copy No
11-Jan-11	8	This document has been electronically approved	5 of 18	Controlled
Peach halves and slices - Flow diagram (PFlow)				
HAC-U41-0008				

Flow diagram - Peach Halves and Slices (PFlow)





MARKETING MANUAL – PRODUCT TECHNICAL INFORMATION

Product	Peach Slices in Clear Juice, 1000ml				
Product coding	<p>Each jar is marked with a production date code, shift/period of production, a product code, factory code, and a best before date. The production date is indicated by means of the Julien date coding system. The code of this product is JKS.</p> <p>An example of the coding would be: 0 020 12:00 1 JKS Z Best Before End 07/2011.</p>				
Appearance / characteristics	Peach slices in juice are prepared from sound yellow clingstone peaches with similar cultivar characteristics, which are free from defects, off suture cuts and peach stones (excluding pit extensions).				
Ingredients:	Peaches, fruit juice (apple and/or pear), Ascorbic acid (E300), Citric Acid (E330).				
Product Specification					
Test	Specification limits				
pH	<4.2				
TDS	10-12				
Microbiological	Commercially sterile				
Product packaging information					
	Packaging	Pack configuration	Nett mass	Drain Mass	Shelf-life
	Plastic jar	6 x 1000g	1000g	610g	18 months
Product declaration status					
Kosher	Halaal	Vegetarian	Preservatives	Colouring	GMO
Yes	Yes	Yes	No	No	No
Product nutritional information					
Analysis	Result (average results when manufactured) per 100g				
Energy	33kCal/142kJ				
Protein	0.4g				
Carbohydrate	7.9g				
of which sugars	7.9g				
Fat	0.0g				
saturated fatty acids	0.0g				
Fibre	0.05g				
Sodium	7mg				
Storage conditions					
<p>Before opening: Store under cool, dry, ambient conditions. Preferable not too exceed 25° C for prolonged periods</p> <p>After opening: Refrigerate and consume with 2 days.</p>					



MARKETING MANUAL – PRODUCT TECHNICAL INFORMATION

Product	Peach Slices in Clear Juice, 24 x 410g				
Product coding	<p>Each can is marked with a production date code, shift/period of production, a product code, factory code, and a best before date. The production date is indicated by means of the Julien date coding system. The code of this product is JKS.</p> <p>An example of the coding would be: 0 020 12:00 1 JKS 6 Best Before End 01/2013.</p>				
Appearance / characteristics	Peach slices in juice are prepared from sound yellow clingstone peaches with similar cultivar characteristics, which are free from defects, off suture cuts and peach stones (excluding pit extensions).				
Ingredients:	Peaches, fruit juice (apple and/or pear), Citric Acid(E330)				
Product Specification					
Test	Specification limits				
pH	<4.2				
TDS	10-12				
Vacuum (-kPa)	>17 kPa				
Microbiological	Commercially sterile				
Product packaging information					
	Packaging	Pack configuration	Nett mass	Drain Mass	Shelf-life
	Can	24 x 410g	410g	240g	36 months
Product declaration status					
Kosher	Halaal	Vegetarian	Preservatives	Colouring	GMO
Yes	Yes	Yes	No	No	No
Product nutritional information					
Analysis	Result (average results when manufactured) per 100g				
Energy	33kCal/142kJ				
Protein	0.4g				
Carbohydrate	7.9g				
of which sugars	7.9g				
Fat	0.0g				
saturated fatty acids	0.0g				
Fibre	0.05g				
Sodium	7mg				
Storage conditions					
BEFORE OPENING: Store in a cool, dry place.					
AFTER OPENING: Empty out unused contents into a non-metallic container, cover and refrigerate. Consume within 2 days.					



MARKETING MANUAL – PRODUCT TECHNICAL INFORMATION

Product	Peach Slices in Clear Juice, 24 x 810g				
Product coding	<p>Each can is marked with a production date code, shift/period of production, a product code, factory code, and a best before date. The production date is indicated by means of the Julien date coding system. The code of this product is JKS.</p> <p>An example of the coding would be: 0 020 12:00 1 JKS 6 Best Before End 01/2013.</p>				
Appearance / characteristics	Peach slices in juice are prepared from sound yellow clingstone peaches with similar cultivar characteristics, which are free from defects, off suture cuts and peach stones (excluding pit extensions).				
Ingredients:	Peaches, fruit juice (apple and/or pear), Citric Acid(E330)				
<u>Product Specification</u>					
Test	Specification limits				
pH	<4.2				
TDS	10-12				
Vacuum (-kPa)	>17kPa				
Microbiological	Commercially sterile				
<u>Product packaging information</u>					
	Packaging	Pack configuration	Nett mass	Drain Mass	Shelf-life
	Can	24 x 810g	810g	480g	36 months
<u>Product declaration status</u>					
Kosher	Halaal	Vegetarian	Preservatives	Colouring	GMO
Yes	Yes	Yes	No	No	No
<u>Product nutritional information</u>					
Analysis	Result (average results when manufactured) per 100g				
Energy	33kCal/142kJ				
Protein	0.4g				
Carbohydrate	7.9g				
of which sugars	7.9g				
Fat	0.0g				
saturated fatty acids	0.0g				
Fibre	0.05g				
Sodium	7mg				
<u>Storage conditions</u>					
<p>BEFORE OPENING: Store in a cool, dry place.</p> <p>AFTER OPENING: Empty out unused contents into a non-metallic container, cover and refrigerate. Consume within 2 days.</p>					

MARKETING MANUAL – PRODUCT TECHNICAL INFORMATION

Product	Peach Slices in Syrup, 24 x 825g				
Product coding	Each can is marked with a production date code, shift/period of production, a product end code, factory code, and a best before date. The production date is indicated by means of the Julien date coding system. The end code of this product is KS. An example of the coding would be: 0 020 12:00 1 KS 6 Best Before End 01/2013.				
Appearance / characteristics	Peach slices in syrup are prepared from sound yellow clingstone peaches with similar cultivar characteristics, which are free from defects, off suture cuts and peach stones (excluding pit extensions).				
Ingredients:	Peach Slices, Water, Cane Sugar, Citric Acid(E330)				
<u>Product Specification</u>					
Test	Specification limits				
pH	<4.2				
TDS	17-20°B				
Vacuum (-kPa)	>17kPa				
Microbiological	Commercially sterile				
<u>Product packaging information</u>					
	Packaging	Pack configuration	Nett mass	Drain Mass	Shelf-life
	Can	24 x 825g	825g	480g	36 months
<u>Product declaration status</u>					
Kosher	Halaal	Vegetarian	Preservatives	Colouring	GMO
Yes	Yes	Yes	No	No	No
<u>Product nutritional information</u>					
Analysis	Result (average results when manufactured) per 100g				
Energy	67kcal/283kJ				
Protein	0.5g				
Carbohydrate	16.2g				
of which sugars	16.2g				
Fat	0.0g				
saturated fatty acids	0.0g				
Fibre	0.04g				
Sodium	5.9mg				
<u>Storage conditions</u>					
BEFORE OPENING: Store in a cool, dry place.					
AFTER OPENING: Empty out unused contents into a non-metallic container, cover and refrigerate. Consume within 2 days.					

MARKETING MANUAL – PRODUCT TECHNICAL INFORMATION

Product	Peach Halves in Syrup, 24 x 825g					
Product coding	<p>Each can is marked with a production date code, shift/period of production, a product code, factory code, and a best before date. The production date is indicated by means of the Julien date coding system. The end code of this product is K.</p> <p>An example of the coding would be: 0 020 12:00 1 K 6 Best Before End 01/2013.</p>					
Appearance / characteristics	Peach halves in syrup are prepared from sound yellow clingstone peaches with similar cultivar characteristics, which are free from defects, off suture cuts and peach stones (excluding pit extensions).					
Ingredients:	Peach Halves, Water, Cane Sugar, Citric Acid(E330)					
<u>Product Specification</u>						
Test	Specification limits					
pH	<4.2					
TDS	17-20°B					
Count	6-9,9-12					
Vacuum (-kPa)	>17kPa					
Microbiological	Commercially sterile					
<u>Product packaging information</u>						
	Packaging	Pack configuration	Nett mass	Drain Mass	Shelf-life	
	Can; Carton	24 x 825g	825g	480g	36 months	
<u>Product declaration status</u>						
Kosher	Halaal	Vegetarian	Preservatives	Colouring	GMO	Allergens
Yes	Yes	Yes	No	No	No	None
<u>Product nutritional information</u>						
Analysis	Result (average results when manufactured) per 100g					
Energy	67kCal/283kJ					
Protein	0.5g					
Carbohydrate	16.2g					
of which sugars	16.2g					
Fat	0.0g					
saturated fatty acids	0.0g					
Fibre	0.04g					
Sodium	5.9mg					
<u>Storage conditions</u>						
<p>BEFORE OPENING: Store in a cool, dry place.</p> <p>AFTER OPENING: Empty out unused contents into a non-metallic container, cover and refrigerate. Consume within 2 days.</p>						

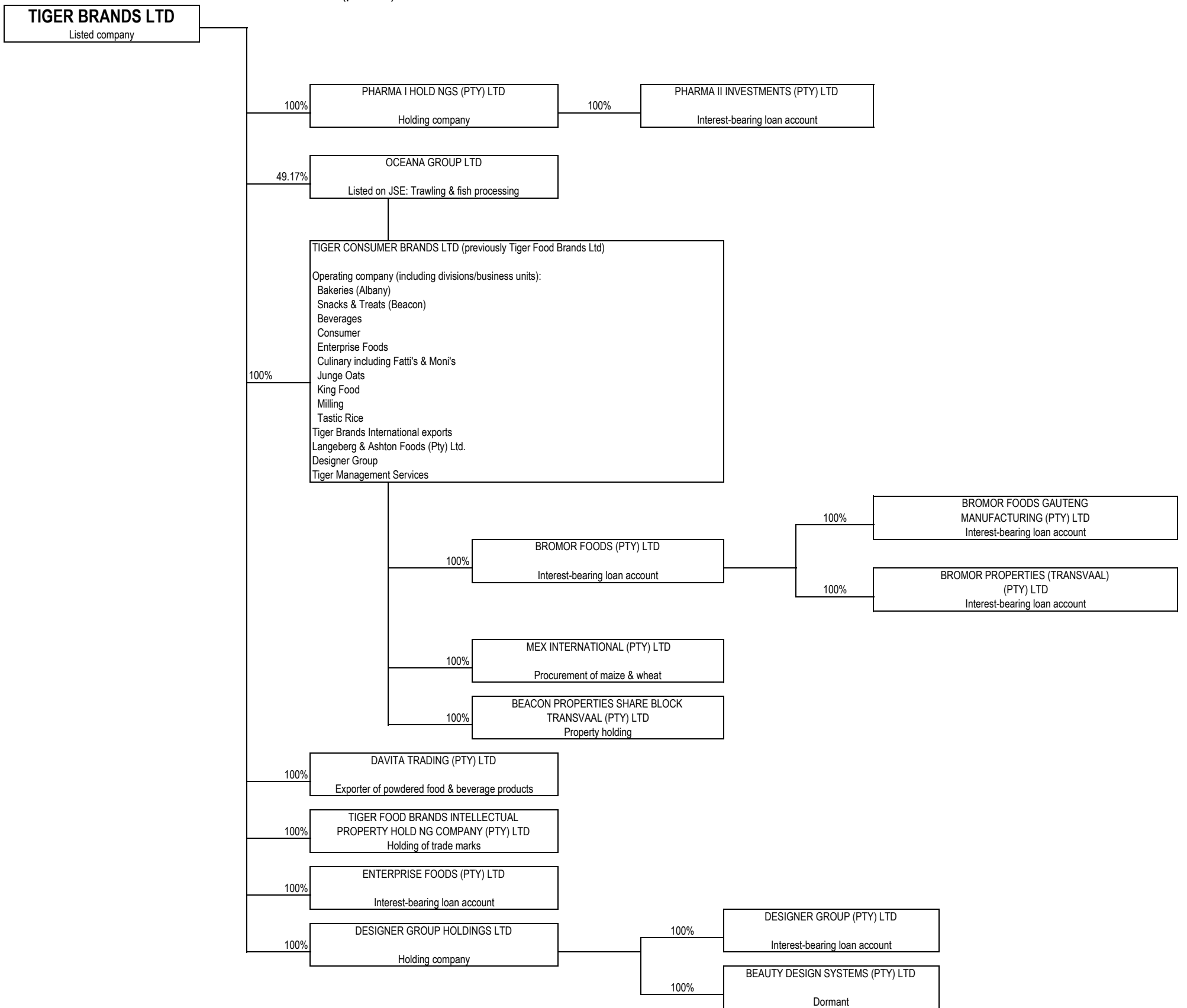
APPENDIX G 6 – Major Raw Material Costs

<u>Item</u>	<u>Description</u>	<u>Category Code</u>	<u>Category Description</u>	<u>Supplier</u>	<u>Valuation</u>
99-400681-	Plastic Jar.1000g	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost
99-050215-	Peaches.	U-UA-UAA-UAAA	Raw Materials / Fruit	Producers/Farmers	Actual Cost
99-300013-	Pear Concentrate.	X-XC-XCA-XCAA	Medium	Cool Chain Group	Actual Cost
99-400232-	Cans. 73x111. D3/1p Ezo Cx	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost
99-050215-	Peaches.	U-UA-UAA-UAAA	Raw Materials / Fruit	Producers/Farmers	Actual Cost
99-050215-	Peaches.	U-UA-UAA-UAAA	Raw Materials / Fruit	Producers/Farmers	Actual Cost
99-400443-	Can.99 X 119 D3/1P MIVISA E	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost
99-300013-	Pear Concentrate.	X-XC-XCA-XCAA	Medium	Cool Chain Group	Actual Cost
99-400268-	Cans. 73x111. D3/1p E1 Cncx	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost
99-400442-	Cans. 99x119. D3/1p E1 Cncx	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost
99-400442-	Cans. 99x119. D3/1p E1 Cncx	T-TA-TAA-TAAA	Cans	Divfood division of Nampak (Pty) Ltd	Actual Cost

A-3 (point 5)

PUBLIC RECORD

APPENDIX 1 - ORGANOGRAM



INCOME STATEMENT

	Most recent completed financial year		Investigation period 1 July 2012 to 30 June 2013	
	All products	The goods	All products	The goods
Gross Sales (1)	100.00%	1.82%	100.00%	2.27%
Sales returns, rebates and discounts (2)	100.00%	8.95%	100.00%	6.14%
Net sales (3) = (1-2)	100.00%	1.74%	100.00%	2.20%
Raw materials (4)	100.00%	1.62%	100.00%	1.96%
Direct labour (5)	100.00%	1.29%	100.00%	2.26%
Depreciation (6)	100.00%	1.28%	100.00%	2.26%
Manufacturing overheads (7)	100.00%	1.12%	100.00%	2.45%
Other operating expenses (8)				
Total cost to make (9) = (4+5+6+7+8)	100.00%	1.47%	100.00%	2.13%
Operating income (10) = (3-9)	100.00%	3.50%	100.00%	2.58%
Selling expenses (11)	100.00%	1.30%	100.00%	1.42%
Administrative & general expenses (12)	100.00%	1.94%	100.00%	3.86%
Financial expenses (13)	100.00%	1.37%	100.00%	1.97%
SG&A expenses (14) = (11+12+13)	100.00%	1.37%	100.00%	1.97%
Income from normal activities (15) = (10-14)	100.00%	13.42%	100.00%	52.87%
Interest income (16)	100.00%	1.47%	100.00%	2.32%
Interest expense (enter as negative) (17)	100.00%	1.47%	100.00%	2.33%
Extraordinary gains/losses (enter losses as negative) (18)				
Abnormal gains/losses (enter losses as negative) (19)				
Profit before tax (20) =(15+16+17+18+19)				
	100.00%	-73.04%	100.00%	-16.92%
Tax (21)	100.00%	1.49%	100.00%	2.31%
Net profit (22) = (20-21)	100.00%	-118.45%	100.00%	-27.72%

PRODUCTION
Total Peach Production

PUBLIC RECORD

Production

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	1 July 2012 to 30 June 2013
A – Production capacity (eg kg, tonnes)*	100%	100%	100%
B – Actual production in volume (eg kg, tonnes)	88%	101%	96%
C – Capacity utilisation (%) (B/A x 100)	88%	101%	96%

SALES SUMMARY

	Most recent completed financial year		Investigation period 1 July 2012 to 30 June 2013	
	Volume	Value	Volume	Value
Total company turnover (all products)	100.00%	100.00%	100.00%	100.00%
domestic market	17.72%	14.13%	17.51%	12.73%
exports to Australia	4.42%	5.66%	5.77%	6.60%
exports to other countries	77.86%	80.21%	76.72%	80.68%
Turnover of the sector including the goods	100.00%	100.00%	100.00%	100.00%
domestic market	17.07%	13.69%	15.14%	11.21%
exports to Australia	3.37%	4.13%	5.42%	5.27%
exports to other countries	79.56%	82.19%	79.44%	83.52%
Turnover of the goods	100.00%	100.00%	100.00%	100.00%
domestic market	17.07%	13.69%	15.14%	11.21%
exports to Australia	3.37%	4.13%	5.42%	5.27%
exports to other countries	79.56%	82.19%	79.44%	83.52%