

FOR PUBLIC RECORD

**Answers for Exporter Questionnaire
of Anti-Dumping investigation for
Chinese Copy Paper**

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We, Japan Pulp and Paper Company Limited, have blacked out some information in our answers for public record and our explanations for those reasons are as follows.

- (1) We do not wish to disclose our customer's name, supplier's name or any related information from which said names could be deduced on public record due to a non-disclosure agreement concluded between the three parties mentioned.

- (2) Similarly, for confidentiality reasons with one of our banks, we do not wish to disclose details of our costs on public record.

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SECTION A

COMPANY STRUCTURE AND OPERATIONS

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: Yutaka Endo (Mr.)

Position in the company: Deputy General Manager, International Sales Dept.

Address: Forefront Tower, 3-12-1 Kachidoki, Chuo-Ku, Tokyo, 104-8656

Japan

Telephone: ++81-3-5548-4249

Facsimile number: ++81-3-5548-4336

E-mail address of contact person: yen@kamipa.co.jp

Factory:

Address:

Telephone:

Facsimile number:

E-mail address of contact person:

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:

Address:

Telephone:

Facsimile/Telex number:

E-mail address of contact person:

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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.

➤ 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).

➤ As follows;

As of 30 September, 2013

Name	Address	Ownership of Shares (1000)	%
Oji Holdings	4-7-5 Ginza, Chuo-Ku, Tokyo	16,389	10.9
Mizuho Trust Bank	1-8-12 Harumi, Chuo-Ku, Tokyo	14,020	9.3
Mizuho Bank	1-3-3 Marunouchi, Chiyoda-Ku, Tokyo	6,468	4.3
Sumitomo Mitsui Trust Bank	1-4-1 Marunouchi, Chiyoda-Ku, Tokyo	5,089	3.3
Sumitomo Mitsui Banking Corp.	1-1-2 Marunouchi, Chiyoda-Ku, Tokyo	5,036	3.3

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

➤ We are not a subsidiary of another company.

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

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

➤ **Head Office**

Office	Location
Head Office	Forefront Tower, 3-12-1 Kachidoki, Chuo-Ku, Tokyo, 104-8656 Japan Tel: +81-3-3534-8522 Fax: +81-3-5548-4287
	International Sales Dept. Tel: +81-3-5548-4245 Fax: +81-3-5548-4337
Kansai Branch	6-10 Kawara-machi 1-chome, Chuo-ku, Osaka 541-0048, Japan
	Kyoto Sales Department 22 Umetada-cho, Nishi-iru Higashino-toin, Sanjo-dori, Nakagyo-ku, Kyoto 604-8136, Japan
Chubu Branch	12F Nagoyasakuradori Bldg., 22-24 Marunouchi 3-chome, Naka-ku, Nagoya 460-8617, Japan
Kyushu Branch	9F Nippon Life Hakataekimae Bldg., 2-1 Hakata-ekimae 3-chome, Hakata-ku Fukuoka 812-0011, Japan
Kitanihon Branch	3F Sumitomoseimei Sendai Chuo Bldg., 6-1 Chuo 4-chome, Aoba-ku, Sendai 980-6003, Japan
	Hokkaido Sales Department Asahi Bldg., 1-1 Kita-nijo Nishi 1-chome, Chuo-ku, Sapporo 060-0002, Japan

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

➤ **Nothing.**

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

➤ **We are a trading company.**

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: Shandong Sun Paper

- sell in the domestic market: Sun Paper

- export to Australia, and:

- export to countries other than Australia.: Sun Paper Hong Kong, we and
(maybe) the others

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

➤ Please refer to our home page.

<http://www.kamipa.co.jp/eng/company/outline/organization/>

The goods under consideration are exported to Australia by International Sales Department of International Business Division.

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

➤ Please refer to our home page.

<http://www.kamipa.co.jp/eng/>

A-4 General accounting/administration information

1. Indicate your accounting period.

➤ 01 April to 31 March (next year)

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

➤ At the head office.

Forefront Tower, 3-12-1 Kachidoki, Chuo-Ku, Tokyo, 104-8656 Japan

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

- chart of accounts;

- Not available in English.

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

- Not available in English.

- Unaudited financial statements in English are attached (excluding footnotes and the auditor's opinion).

- We are listed on the first section of the Tokyo Stock Exchange, and you can visit "EDINET" (Electronic Disclosure for Investors' NETwork) operated by "Financial Services Agency, The Japanese Government" to see our financial statements in Japanese.

<http://disclosure.edinet-fsa.go.jp/EKW0EZ1001.html?lgKbn=1&dflg=0&iflg=0>

- 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.

- As attached.

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.

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

- Our accounting practices are based on "JP GAAP".

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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);
- 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);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your company's production process;
and
- effects of inflation on financial statement information.

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- This section does not apply to our company because we are not a manufacturer.
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 change over 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)		Investigation period (1 July 2012 - 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)				

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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

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this table please present the information in a form that closely matches the table.

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

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.

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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)		Investigation period	
	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				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

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.

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SECTION B

B-1

Name; [REDACTED]

Address; [REDACTED]

Contact name; [REDACTED]

Phone; [REDACTED]

Fax; [REDACTED]

Trade level; Wholesaler

B-2

(a) CFR Australian port (Sydney, Melbourne, Brisbane, Adelaide, Fremantle).

The goods have been delivered to each port mentioned above by sea freight.

(b) - [REDACTED] (manufacturer)

-Japan Pulp and Paper Company Limited (trader = us)

- [REDACTED] (customer)

(c) -From [REDACTED]'s mill to Chinese port = [REDACTED]

-From B/L is passed from [REDACTED] to Japan Pulp and Paper Company Limited to arriving at Australian port = Japan Pulp and Paper Co., Ltd.

-From arriving at Australian port and B/L has been passed to [REDACTED]
[REDACTED] = [REDACTED]

(d) Not available because there is no agency between us and [REDACTED] or between us and [REDACTED].

(e) We have quarterly business review among [REDACTED], [REDACTED] and Japan Pulp and Paper Co., Ltd. (us) and discuss the price for next quarter then the price is agreed, we receive orders monthly basis from [REDACTED] and we place our orders based on the orders from [REDACTED] to Sun Paper. Then [REDACTED] produce the products and arrange the shipment by sea freight to Australian ports.

After receiving shipping documents including B/L from [REDACTED], we issue our invoice and send it together with other shipping documents including B/L to [REDACTED].

Then we basically receive the payment from [REDACTED] by TT after 60 days from B/L date.

(f) Not available because we have not apply any discounts, rebate, free goods etc.

(g) ① receiving purchase order sheets from [REDACTED] with request due date, specification and price.

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- ② issue our purchase order sheets to [REDACTED] with request due date, specification and price.
- ③ [REDACTED] issue Sales Contracts to us and we signed back them to [REDACTED].
- ④ We open the L/C for purchasing.
- ⑤ [REDACTED] produce the goods and inform the shipping schedule when it's fixed.
- ⑥ We informed such information from [REDACTED] and to get [REDACTED] [REDACTED]'s confirmation for the shipping schedule.
- ⑦ [REDACTED] will arrange the shipment based on the confirmation for the shipping schedule.

B-3

No. Our customer is only [REDACTED] and we sell the goods to them directly not through the distribution channel.

B-4

See attached spreadsheet.

B-5

Nothing

B-6

Nothing

B-7

Nothing

B-8

Nothing. Our delivery terms are CFR Australian port.

B-9

[REDACTED]

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SECTION C

C-1

We, Japan Pulp and Paper Company Limited, have exported only one type of the goods which is described as [REDACTED] in our invoice.

The size of the goods is A4 (210mm x 297mm) and the goods have been exported as [REDACTED]'s original brand.

The brand name is [REDACTED].

The packaging unit is 500 sheets/ream, 5 reams/box.

The basis weight is 80gsm.

The whiteness is CIE153.

C-2

[REDACTED]

C-3

We, Japan Pulp and Paper Company Limited, do not sell like goods on the domestic market (the Chinese market) so we are not in a position to answer C-3.

C-4

We, Japan Pulp and Paper Company Limited, do not sell the goods on the domestic market (the Chinese market) so we are not in a position to answer C-4.

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SECTION D

We, Japan Pulp and Paper Company Limited, are not selling the goods in the domestic market (the Chinese market).

Therefore we are not in a position to answer for SECTION D.

SECTION E

As we informed in the answer for SECTION D, we, Japan Pulp and Paper Company Limited, are not selling the goods in the domestic market (the Chinese market) so we are not in a position to answer for SECTION E.

SECTION F

We, Japan Pulp and Paper Company Limited, have not exported the goods to countries other than Australia (third countries) during the period of investigation.

Therefore we are not in a position to answer for SECTION F.

SECTION G

We, Japan Pulp and Paper Company Limited, are not a manufacturer but a trader so the cost we cover for the exporting is only bank charges and letter of credit fees.

The cost is shown in the spread sheets of the answer for B-4.

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Attachment

SECTION A

- A-4 Financial Statement
- A-5 INCOME STATEMENT
- A-6 SALES SUMMARY (Turn Over)

SECTION B

- B-4 EXPORT SALES SUMMARY (Australian Sales)