[Translation into English]

# MINISTRY OF TRADE, INDUSTRY AND TOURISM DIRECTORATE OF FOREIGN TRADE

# SUB-DIRECTORATE OF COMMERCIAL PRACTICES

**INVESTIGATION FOR SUBSIDIES**

**QUESTIONNAIRE FOR FOREIGN EXPORTERS AND/OR PRODUCERS**

**PRODUCT: Milk powder classified by tariff subheadings 0402.10.10.00, 0402.10.90.00, 0402.21.11.00, 0402.21.19.00, 0402.21.91.00, 0402.21.99.00, 0402.29.11.00, 0402.29.19.00, 0402.29.91.00 AND 0402.29.99.00.**

**COUNTRY OF ORIGIN: United States of America**

Send completed form to:

‘Ministerio de Comercio, Industria y Turismo Subdirección de Prácticas Comerciales

Calle 28 13A-15, Piso 16°’

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# INSTRUCTIONS FOR COMPLETION

The purpose of this questionnaire is to assist exporters and/or producers in providing information to the Investigating Authority within the investigation initiated for **alleged subsidies** on imports of milk powder classified in tariff subheadings 0402.10.10.00, 0402.10.90.00, 0402.21.11.00, 0402.21.19.00, 0402.21.91.00, 0402.21.99.00, 0402.29.11.00, 0402.29.19.00, 0402.29.91.00 and 0402.29.99.00, originating from the United States, in order for it to be able to carry out the pertinent analysis to determine whether or not it is appropriate to impose countervailing measures on imports of the product under investigation.

Consequently, all questions must be answered completely, providing the documents that support the information given, so that they can act as evidence within the ongoing proceeding.

If any of the questions is not applicable to your company, you must indicate this with the phrase “Not Applicable” [**“No Aplica”**].

It should be taken into account that all the information provided is in the nature of a sworn declaration and, if necessary, may be subject to verification by officials of the Subdirectorate of Commercial Practices.

All information, data, evidence and other documents submitted must be provided in duplicate: one to be filed in the public record book of the electronic file and the other in the confidential record book.

Accounting and financial information must be certified by a public accountant and tax auditor.

The answers to the questionnaire must be completed entirely in Spanish, or failing that, they must be accompanied by the corresponding official translation. Public documents issued abroad must be duly authenticated by the Consul or diplomatic agent of the Republic of Colombia or, failing that, by the counterparts of a friendly nation, with their signature endorsed by the Ministry of Foreign Affairs of Colombia.

In this investigation, information on quantities and/or volumes must be presented in kilograms and US dollars. If necessary, the conversion factor to the said unit of measurement must be provided.

In order **to determine the existence, nature and amount of the alleged subsidies, the year 2023 was established as the analysis period**. In order **to determine the existence of damage, the period from 2020 to 2023 was established**.

In all cases in which calculations are presented, the methodology used to obtain the figures must be specified and the accounts made must be identified in detail, including the calculation of the alleged subsidies.

The information must be provided in electronic form, in an Excel, PDF or Word file, or other compatible formats.

In accordance with the provisions of article 2.2.3.9.6.8. of Decree 1074 of 2015, amended by Decree 653 of 2022, the questionnaires must be returned duly completed within a period of thirty (30) days from the date of the notification of the opening of the investigation. They must also be accompanied by supporting documents and evidence, and a list of the evidence that is intended to be offered in the course of the investigation. They must be published on the website of the Ministry of Commerce, Industry and Tourism, at the URL:

<https://www.mincit.gov.co/mincomercioexterior/defensa-comercial>.

This deadline may be extended by means of a reasoned resolution, up to 5 more days, upon receipt of a justified request from interested parties.

For any clarification regarding the completion of this questionnaire or any other matter related to this investigation, you can contact the Subdirectorate of Commercial Practices at telephone numbers 6069315 or 6069315 or 6067676 extensions 2225 or 1694; or by visiting us at ‘Calle 28 13A-15, piso 16°, Bogotá D.C., Colombia, South American; or via email at [ccamacho@mincit.gov.co](mailto:ccamacho@mincit.gov.co) or [info@mincit.gov.co](mailto:info@mincit.gov.co)

## Confidentiality of information

In accordance with the provisions of article 2.2.3.9.6.21. of Decree 1074 of 2015, as amended by Decree 653 of 2022, when confidential information is provided, it must be expressly and visibly indicated in the same written document in which the said information is presented. To this end, the phrase “**CONFIDENTIAL INFORMATION**” must be included on each corresponding page, text or table. Otherwise, the investigating authority will not be responsible for its disclosure.

Information is confidential when its disclosure implies a significant advantage for a competitor or an unfavorable effect upon the person who provides it or upon a third party who has received it. When the investigating authority considers that a confidentiality request is not justified and the contributor does not decide to make it public or authorize its disclosure, the said information may not be considered for the purposes of the investigation

In cases where information is considered confidential, you must provide a non-confidential summary must be provided of the information for which confidentiality is being requested. The summary must allow understanding of the substantial content of the information provided on a confidential basis. In duly justified exceptional circumstances, when it is not possible to summarize the information, the party providing the information may be exempt from submitting a non-confidential summary.

The Ministry of Commerce, Industry and Tourism may make decisions based on the best available information when access to the requested information is denied or the supporting documents are not sent in their entirety within the established period of time.

## Product subject to investigation (description of the Customs Tariff Schedule of Colombia).

The following questionnaire refers to imports originating in the United States of milk powder classified by the following subheadings:

|  |  |
| --- | --- |
| **SUBHEADING** | **DESCRIPTION** |
| 0402.10.10.00 | Milk and cream, concentrated or with added sugar or other sweetener, in powder, granules and other solid forms, with a fat content by weight less than or equal to 1.5%, in immediate containers with a net content less than or equal to 2.5 kg. |
| 0402.10.90.00 | Milk and cream, concentrated or with added sugar or other sweetener, in powder, granules and other solid forms, with a fat content less than or equal to 1.5% by weight. |
| 0402.21.11.00 | Concentrated milks and creams, in powder, granules and other solid forms, without added sugar or other sweetener, with a fat content greater than or equal to 26% by weight, on dry product basis, in immediate containers of content, less than or equal to 2.5 kg. |
| 0402.21.19.00 | Other concentrated milks and creams, in powder, granules and other solid forms, without added sugar or other sweetener, with a fat content greater than or equal to 26% by weight, on dry product basis. |
| 0402.21.91.00 | Other milks and creams without added sugar or other sweetener, in powder, granules or other solid forms, with a fat content greater than or equal to 26% by weight, on dry product basis, in immediate containers of net content less than or equal to 2.5 kg. |
| 0402.21.99.00 | Other milks and creams without added sugar or other sweetener, in powder, granules and other solid forms, with a fat content greater than or equal to 26% by weight, on dry product basis. |

|  |  |
| --- | --- |
| **SUBHEADING** | **DESCRIPTION** |
| 0402.29.11.00 | Milks and creams, concentrated or with added sugar or other sweetener, in powder, granules and other solid forms, with a fat content greater than or equal to 26% by weight, on dry product basis, in immediate containers of net content less than or equal to 2.5 kg |
| 0402.29.19.00 | Milks and creams, concentrated or with added sugar or other sweetener, in powder, granules and other solid forms, with a fat content greater than or equal to 26% by weight, on dry product basis. |
| 0402.29.91.00 | Other milks and creams, concentrated or with added sugar or other sweetener, in powder, granules and other solid forms, with a fat content of more than 1.5% and less than 26% by weight, on dry product basis, in immediate containers with a net content less than or equal to 2.5 kg |
| 0402.29.99.00 | Other milks and creams, concentrated or with added sugar or other sweetener, in powder form, granules and other solid forms, with a fat content of more than 1.5% and less than 26% by weight, on dry product basis. |

# GENERAL INFORMATION ABOUT THE COMPANY

## General information

* + - Company name
    - Type of company
    - Main business activity: Industry, commerce, services, mining, agriculture, others. If it is a marketing company, indicate which companies and products.
    - Corporate Purpose
    - Name, address, telephone number and email address of the legal representative or power of attorney
    - Status of the company (Active, in liquidation, other, etc.)

## If the company represents the commercial interests of another firm, indicate:

* + - Nature of the relationship
    - Agreed commissions (% or amounts)
    - Agreements and commercial conditions thereof
    - Company name, address, telephone number and email address of the representative in Colombia.
    - Nature of the relationship
    - Agreed commissions (% or amounts)
    - Agreements and commercial conditions thereof

## Other information

* + - Distribution of share capital: Indicate the relationship of partners and their participation in the share capital.
    - Indicate if the company has participation in other company(s) dedicated to the production, export or marketing of the product being investigated. Specify in which ones and in what proportion it participates.
    - Describe the commercial structure of the company, stating the subsidiaries or affiliates, when applicable, as well as the associated and/or affiliated natural or legal persons and the description of each one.

## Distribution Systems

* + - Explain in detail your distribution channels, both in the domestic market and in export markets. Include a flow chart.
    - Indicate the determination of prices, the terms of sale if they differ by type of client and/or by market. Explain the reasons for this differentiation. In general terms, indicate the terms of sale by type of customer and by market.
    - Describe your company's discount policy (quantity, volume, etc.) for domestic and export sales.
    - If you use price lists, please attach those that were in force during the period of investigation.

# PRODUCT BEING INVESTIGATED

4.1 Describe the technical characteristics of the product manufactured by your company that is the subject of investigation for alleged subsidies, both for the domestic market and for export to Colombia. Include an explanation of the differences and similarities between them (references, uses, physical and chemical characteristics, presentations, etc.).

4.2 Attach catalogs and/or technical sheets corresponding to the product under investigation, containing the technical characteristics indicated in point 4.1.

4.3 Describe the production processes of the product or products being investigated.

4.4 Indicate the technical standards that are met by products under investigation that are exported to Colombia and to other countries. Attach the certificates of compliance with the corresponding standards.

4.5 Specify the conversion factor necessary to put the merchandise on the same basis of comparison, if it is sold on the foreign market in different quantities and units than as sold in Colombia.

4.6 Indicate the sales volume of the product being investigated in the domestic market and in each of the export countries.

4.7 Indicate the total installed capacity of the company and the installed and used capacity for the product being investigated, during the investigation period.

4.8 Indicate the level of the initial and final inventory of the product being investigated and describe the inventory policy that is practiced for this product.

4.9 List the sales requests pending dispatch to the domestic market, specifying:

• Expected shipping date

• Customer name

• Quantity to be shipped and value

• Discount percentage, if any

• Absolute value of the discount, if any

• Net value of the transaction

• Payment term in days

• Shipping terms (CIF, FAS, FOB, etc.)

4.10 List the sales requests pending shipment to Colombia specifying 1/:

• Expected lading date

• Customer name

• Quantity to be shipped and value

• Discount percentage, if any

• Absolute value of the discount, if any

• Net value of the transaction

• Payment term in days

• Shipping terms (CIF, FAS, FOB, etc.)

1 Where sales transactions have not been made on an FOB basis, provide details of the adjustments to arrive at the FOB basis.

4.11 List the sales requests pending shipment to countries other than Colombia, specifying:

• Expected lading date

• Customer name

• Quantity to be shipped

• Discount value, if any

• Net worth

• Payment term in days

• Shipping terms (CIF, FAS, FOB, etc.)

4.12 Indicate if you export the investigated product directly or if you do so through a third party company.

4.13 Information related to the production or acquisition of the investigated product -use the format in Table 1.

4.14 If your company is a non-producing marketer and acquires the product from third party companies or natural persons:

• Submit a table detailing your total liquid milk purchases for the year 2023. In particular, you must complete the information regarding said purchases listed in Table 3.

• Submit copies of the invoices for each month related to milk purchase transactions, corresponding to the period for the year 2023.

4.15 Information on sales of the product under investigation - use the format in Table 2.

4.16 Describe how your company determines the sales prices of milk powder in the domestic market and in the Colombian market.

4.17 Provide information on your sales prices for milk powder for each of the sales transactions carried out in your domestic market and in your exports to Colombia and to third party countries during the year 2023. Use the formats in Tables 4, 5 and 6.

4.18 Attach copies of the invoices for each month, relating to sales transactions carried out in your domestic market, your exports to Colombia and to third party countries, corresponding to the period January - December 2023.

4.19 Indicate if the milk powder and/or liquid milk exported to Colombia or other countries has any difference (physical, use, etc.) from that sold in your domestic market. If your answer is affirmative, explain these differences in detail.

4.20 Explain what factors, in your opinion, have influenced the behavior of the domestic price of milk powder and/or liquid milk produced in the United States, as well as the export price of milk powder originating from that country, during the period January – December 2023.

4.21 Indicate the percentage that the sales income from the investigated product represented in the total value of your company's sales in the investigation period established for the determination of the damage, that is to say, for the years 2020, 2021, 2022 and 2023.

4.22 Attach the Production Cost Statement and Income Statement corresponding to the product under investigation, presented at the highest level of detail possible, explaining the methodology used for the allocation of costs and expenses. The figures must refer to the sales made during the investigation period, between the years 2020 and 2023. Tables 7, 8 and 9.

# ALLEGED SUBSIDIES

5.1 Indicate whether, in the period established for determining the existence, nature and amount of the alleged subsidies, your company has benefited from any subsidy program. If yes, please indicate the

name of the program(s).

5.2 Provide information about the amount received through the subsidy programs that you have indicated, as well as the frequency with which you receive these subsidies.

5.3 In the event that any of your suppliers of domestic inputs benefits or has benefited from any subsidy program during the period established for determining the existence, nature and amount of the alleged subsidies, indicate the name of the supplier, the name of the program and to what extent such benefit impacts your company.

5.4 Mark with an (X) in the following table if, in the period established for determining the existence, nature and amount of the alleged subsidies, your company or farm has benefited from any of the following subsidy programs:

# FEDERAL PROGRAMS

*Table 1 Identified Federal assistance programs*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **FEDERAL PRORAM** | **Have you received benefits?** | | **AMOUNT RECEIVED PER YEAR / USD** | | | |
| **YES** | | **NO** | **2020** | **2021** | **2022** | **2023** |
| 1. Dairy Margin Coverage (DMC) Program |  |  |  |  |  |  |
| 2. Food Purchase and Distribution Program (FPDP) |  |  |  |  |  |  |
| 3. Dairy Donation Program (DDP) |  |  |  |  |  |  |
| 4. Organic Dairy Marketing Assistance Program (ODMAP) |  |  |  |  |  |  |
| 5. Milk Loss Program (MLP) |  |  |  |  |  |  |
| 6. Livestock Indemnity Program (LIP) |  |  |  |  |  |  |
| 7. Farm Loan Program |  |  |  |  |  |  |
| 8. Dairy Forward Pricing Program |  |  |  |  |  |  |
| Other?  Which? |  |  |  |  |  |  |

# STATE PROGRAM

*Table 2 Identified State assistance programs*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **STATED PRORAM** | **Have you received benefits?** | | **AMOUNT RECEIVED PER YEAR / USD** | | | |
| **YES** | | **NO** | **2020** | **2021** | **2022** | **2023** |
| 1. Dairy Business Innovation Alliance |  |  |  |  |  |  |
| 2. Dairy Farm Improvement and Modernization Grant |  |  |  |  |  |  |
| 3. On-Farm Milk Storage and Handling Grant |  |  |  |  |  |  |
| 4. Dairy Food Safety and Certification Grant |  |  |  |  |  |  |
| 5. Dairy Marketing and Branding Services Grant. |  |  |  |  |  |  |
| 6. Existing Dairy Processor Expansion Grant |  |  |  |  |  |  |
| 7. Vermont COVID-19 Agricultural Assistance Program (VCAAP) |  |  |  |  |  |  |
| Other?  Which? |  |  |  |  |  |  |

# FARM CREDIT

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **FARM LOANS** | **Loan value / USD** | | | | **Forgiveable credit** | | **Interest rate** | **How much of this interest rate was**  **subsidized** |
| **2020** | | **2021** | **2022** | **2023** | **YES** | **NO** |  |  |
| Farm Operating Loans |  |  |  |  |  |  |  |  |
| Emergency Loan: Amount of Actual Loss |  |  |  |  |  |  |  |  |
| Farm Ownership: Down Payment |  |  |  |  |  |  |  |  |
| Farm Operating - Direct |  |  |  |  |  |  |  |  |
| Farm Operating - Microloan |  |  |  |  |  |  |  |  |
| Farm Ownership - Direct |  |  |  |  |  |  |  |  |
| Farm Ownership - Microloan |  |  |  |  |  |  |  |  |
| Farm Ownership - Direct and Joint Financing |  |  |  |  |  |  |  |  |

5.5 In accordance with the programs listed in the previous table, for the year 2023, indicate:

* + - In detail about the access requirements to the programs from which you obtained benefits.
    - Amount in dollars of the benefit received by your company (individually or distributed by State, as the case may be) within the framework of the programs to which you had access.
    - In the case of loans, exemptions, donations, etc., indicate the interest rate, terms and cost of debt under which the loans associated with the different programs to which you had access were granted to your company and the conditions (interest rates and terms) offered by commercial banks in the United States for similar loans.
    - The different types of insurance, insured risks and conditions under which they are granted, that have provided coverage to your company and form part of the said program.
    - Provide a copy of the tax returns and proof of payment submitted to the competent authority. Additionally, attach the Excel calculations carried out for the settlement of declared taxes, including additions, deductions and exemptions, if applicable, for the 2020 and 2023 tax periods.
    - Provide a list of the projects that were financed with loans in 2023, specifying which of them were guaranteed with program funds or with own resources. Also, indicate the type of project financed, the amount of the loan associated with the said project, the interest rate on the loan, the term, the amount of the guarantee with which the loan was obtained and the financial institution that granted it. If applicable, specify the commercial conditions (premiums and coverage) under which they are granted in the United States market.
    - The most appropriate methodology to quantify (in US$) the benefit granted to your company through each of the programs.
    - If your company has not benefited from said programs, indicate whether this was because said benefits were denied by the corresponding authority, or because they were not requested by your company.
      1. If the corresponding authority has denied your request for access to the aforementioned program, explain the reasons for this and attach the documentation that supports it.
      2. If you have not requested the benefits granted under said program, explain the reasons for this and attach the documentation that supports it.

5.6 Provide information about the existence of any other type of government support program that affects the manufacture of the product under investigation or the production of the inputs or raw materials that are used in the manufacture of the product under investigation, of which you have knowledge.

# ADDITIONAL RELEVANT INFORMATON

Provide any other information not related to this questionnaire that you consider relevant for the purposes of the investigation.

# REQUEST FOR THE USE OF EVIDENCE

List the evidence you are providing and the evidence you are requesting to be used in the investigation.

# GLOSSARY OF TERMS

For the purposes of this questionnaire, the following definitions are established:

**DAMAGE**: This concept refers to significant damage or threat of damage caused to a domestic industry, or a significant delay in the establishment of a domestic industry.

**COUNTERVAILING MEASURES:** Mechanism in the form of customs measure to combat or neutralize imports distorted by subsidies granted by foreign countries to their exporters, that causes damage to a domestic production industry.

**DATE OF SALE**: The date indicated in the most recent document that establishes the essential conditions of the sale, whether that of the signing of the contract, the purchase order, the order confirmation, or the invoice, etc.

**BEST AVAILABLE INFORMATION**: Facts that are known and based on which preliminary or definitive determinations, positive or negative, may be made, in cases where an interested party denies access to the necessary information, does not provide it within a reasonable period of time or significantly hampers the investigation.

**NORMAL BUSINESS OPERATIONS**: Those operations that reflect the market conditions in the country of origin or export and that have been carried out usually or within a representative period between independent buyers and sellers.

Among other factors, sales made at a loss, as well as those made between related or associated parties that do not reflect prices and costs comparable to operations carried out between independent parties, will be considered not to be normal commercial operations.

**ASSOCIATED OR RELATED PARTIES**: It will be considered that there is a connection between two or more companies in the following cases: a) if one of them directly or indirectly controls the other; b) if both are directly or indirectly controlled by a third person; or c) if both directly or indirectly control a third person, provided that there are reasons to believe that the effect of the relationship is of such a nature that it motivates behavior by the producer that is considered to be different from that of unrelated producers.

Under the terms of article 260 of the Colombian Commercial Code, a situation of control is understood to be when a person or other persons have the capacity to submit the decision-making power of a company to their will.

**INTERESTED PARTIES**: The following are considered to be "interested parties":

1. The petitioner.

2. Exporters, foreign producers or importers of a product under investigation, as well as commercial, trade or business associations in which the majority of members are producers, exporters or importers of that product.

3. The government of the exporting member country.

4. Domestic producers of the similar product that is the subject of investigation or commercial, trade or business associations in which the majority of members are producers of said product in the domestic territory.

**EXPORT PRICE**. The export price is understood to be the price actually paid or payable for the product sold for export to Colombia.

**SIMILAR PRODUCT**: A similar product is understood to be an identical product, that is, equal in all aspects to the product under investigation or, when such a product does not exist, another product that, although not the same in all aspects, has characteristics very similar to those of the product that is under consideration.

**PROOF OF DAMAGE**: Verification that the imports that are the subject of “dumping” cause or threaten to cause significant damage, or significantly delay the establishment of a Colombian production industry.

**DOMESTIC PRODUCTION INDUSTRY**: The expression "Domestic production industry" covers all domestic producers of similar products, or those whose combined production constitutes a significant proportion of the total domestic production of the said products.

**SUBSIDY**: In accordance with article 2.2.3.9.2.1. of Decree 1074 of 2015, and Decree 653 of 2022, and in accordance with Article 1 of the Agreement on Subsidies and Countervailing Measures of the WTO, an import is considered to have been subsidized when the production, manufacturing, transportation or export of the imported good or its raw materials or inputs has received, directly or indirectly, any premium, assistance, prize, stimulus or incentives from the government of the country of origin or its public sector bodies public-private partnerships.

The existence of any form of income or price support.

When a benefit is granted.

**Table No. 1**

**Milk powder production volume in 2023**

**(Kilograms)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **Business name** | **Commercial code** | **Tariff**  **subheading** | **Date of production** | **I SEM/23** | **II SEM/23** |
| **Production** |  |  |  |  |  |  |

**Table No.2**

**Sales volume of milk powder in 2023**

**(Kilograms)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **Business name** | **Commercial code** | **Tariff**  **subheading** | **Date of production** | **I SEM/23** | **II SEM/23** |
| **Sales** |  |  |  |  |  |  |

**Table No. 3**

**Liquid milk that your company has purchased from third party companies and/or natural persons in the year 2023 during the semesters (January – June) and (July – December)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Raw material** | **Business name** | **Name of the provider company** | **Place of origin of the product** | **Invoice number** | **Relationship with the provider company** | **Date of invoice** | **Value of purchases (USD$)** | **Quantity acquired (kilograms)** | **Intended use of the products acquired** | **Acquisition cost (USD$ per kilogram**) |
| **1** |  |  |  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |  |  |  |
| **5** |  |  |  |  |  |  |  |  |  |  |  |
| **6** |  |  |  |  |  |  |  |  |  |  |  |
| **7** |  |  |  |  |  |  |  |  |  |  |  |
| **8** |  |  |  |  |  |  |  |  |  |  |  |
| **9** |  |  |  |  |  |  |  |  |  |  |  |
| **10** |  |  |  |  |  |  |  |  |  |  |  |

**Table 4**

**List of milk powder sales in the US domestic market in 2023 during semesters (January – June) and (July – December)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Commercial code** | **Sales invoice number** | | **Date of invoice** | **Commercial name of the product** | **Value of the invoice**  **(USD$)** | **Quantity of the invoice in kilograms** | **Name of the customer** | **Relationship with the customer** | **Term of payment** | **Date of payment** | **Price in (USD$ per kilogram)** |
|  |  | |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |
|  | **TOTAL** | |  |  |  |  |  |  |  |  |  |  |

**Table 5**

**List of sales of milk powder to Colombia in the year 2023 during the semesters of (January – June) and (July – December)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Commercial code** | **Sales invoice number** | **Date of invoice** | **Commercial name of the product** | **Value of the invoice**  **(USD$)** | **Quantity of the invoice in kilograms** | **Name of the customer** | **Relationship with the customer** | **Term of sale** | **Term of payment** | **Date of payment** | **Term of lading** | **Price (USD$ per kilogram**) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **TOTAL** |  |  |  |  |  |  |  |  |  |  |  |  |

**Table 6**

**List of sales of milk powder to third party countries in the year 2023 during the semesters of (January – June) and (July – December)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Commercial code** | **Sales invoice number** | **Date of invoice** | **Commercial name of the product** | **Value of the invoice**  **(USD$)** | **Quantity of the invoice in kilograms** | **Name of the customer** | **Relationship with the customer** | **Term of sale** | **Term of payment** | **Date of payment** | **Term of lading** | **Price (USD$ per kilogram**) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **TOTAL** |  |  |  |  |  |  |  |  |  |  |  |  |

**Table 7**

**Structure of total costs (USD$)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **I SEM/20** | **II SEM/20** | **I SEM/21** | **II SEM/21** | **I SEM/22** | **II SEM/22** | **I SEM/23** | **II SEM/23** |
| **1. Domestic raw materials** |  |  |  |  |  |  |  |  |
| **2. Imported raw materials** |  |  |  |  |  |  |  |  |
| **3. Domestic materials** |  |  |  |  |  |  |  |  |
| **4. Imported materials** |  |  |  |  |  |  |  |  |
| **5. Direct labor** |  |  |  |  |  |  |  |  |
| **6. Indirect manufacturing costs** |  |  |  |  |  |  |  |  |
| **7. Manufacturing costs (1+2+3+4+5+6)** |  |  |  |  |  |  |  |  |
| **8. Administrative costs** |  |  |  |  |  |  |  |  |
| **9. Costs of Sales** |  |  |  |  |  |  |  |  |
| **10. Operating costs (8+9)** |  |  |  |  |  |  |  |  |
| **11. Finance costs** |  |  |  |  |  |  |  |  |
| **12. Total cost (7+10+11)** |  |  |  |  |  |  |  |  |
| **13. Profit** |  |  |  |  |  |  |  |  |
| **14. Sales Price**  **(ex-factory) (12+13)** |  |  |  |  |  |  |  |  |

**Table 8**

**Structure of unit costs (USD$ per kg)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **I SEM/20** | **II SEM/20** | **I SEM/21** | **II SEM/21** | **I SEM/22** | **II SEM/22** | **I SEM/23** | **II SEM/23** |
| **1. Domestic raw materials** |  |  |  |  |  |  |  |  |
| **2. Imported raw materials** |  |  |  |  |  |  |  |  |
| **3. Domestic materials** |  |  |  |  |  |  |  |  |
| **4. Imported materials** |  |  |  |  |  |  |  |  |
| **5. Direct labor** |  |  |  |  |  |  |  |  |
| **6. Indirect manufacturing costs** |  |  |  |  |  |  |  |  |
| **7. Manufacturing costs (1+2+3+4+5+6)** |  |  |  |  |  |  |  |  |
| **8. Administrative costs** |  |  |  |  |  |  |  |  |
| **9. Costs of Sales** |  |  |  |  |  |  |  |  |
| **10. Operating costs (8+9)** |  |  |  |  |  |  |  |  |
| **11. Finance costs** |  |  |  |  |  |  |  |  |
| **12. Total cost (7+10+11)** |  |  |  |  |  |  |  |  |
| **13. Profit** |  |  |  |  |  |  |  |  |
| **14. Sales Price**  **(ex-factory) (12+13)** |  |  |  |  |  |  |  |  |

**Table 9**

**Income Statements (USD$)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ACCOUNTS** | **I SEM/20** | **II SEM/20** | **I SEM/21** | **II SEM/21** | **I SEM/22** | **II SEM/22** | **I SEM/23** | **II SEM/23** |
| **Net sales** |  |  |  |  |  |  |  |  |
| **Net Costs** |  |  |  |  |  |  |  |  |
| **GROSS PROFIT FROM SALES** |  |  |  |  |  |  |  |  |
| **Costs of sales** |  |  |  |  |  |  |  |  |
| **Administrative costs** |  |  |  |  |  |  |  |  |
| **OPERATIONAL PROFIT** |  |  |  |  |  |  |  |  |
| **OTHER INCOME** |  |  |  |  |  |  |  |  |
| **Interest** |  |  |  |  |  |  |  |  |
| **Royalties** |  |  |  |  |  |  |  |  |
| **Miscellaneous Income** |  |  |  |  |  |  |  |  |
| **TOTAL OTHER INCOME** |  |  |  |  |  |  |  |  |
| **OTHER EXPENSES** |  |  |  |  |  |  |  |  |
| **Interest in domestic currency** |  |  |  |  |  |  |  |  |
| **Interest in foreign currency** |  |  |  |  |  |  |  |  |
| **Other** |  |  |  |  |  |  |  |  |
| **TOTAL OTHER EXPENSES** |  |  |  |  |  |  |  |  |
| **PROFIT BEFORE TAXES** |  |  |  |  |  |  |  |  |
| **Monetary correction** |  |  |  |  |  |  |  |  |
| **Income tax** |  |  |  |  |  |  |  |  |
| **PROFIT (LOSS) FOR THE YEAR** |  |  |  |  |  |  |  |  |