Trade Remedies Authority

Subsidy Questionnaire (Manufacturer) Case AS0088: Glass containers originating in the Republic of Türkiye (Türkiye)

Period of Investigation (POI):	1 January 2025 – 31 December 2025
Injury period:	1 January 2022 – 31 December 2025
Deadline for response:	**31 May 2026**
Contact details:	AS0088@traderemedies.gov.uk
Completed on behalf of:	Gürok Turizm ve Madencilik A.Ş. ("GCA")

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

☐ Confidential
X Non-confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **21 May 2026**.

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Trade Remedies Authority

Introduction

About us, this case, and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that glass containers from Türkiye are causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is either a financial contribution by a foreign authority or a form of income or price support, which confers a benefit on the recipient (usually an industry or business manufacturing goods).

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

Why should I take part?

We are asking foreign exporters to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged subsidisation has occurred and has caused injury to the UK industry.

If you are an exporter of the goods concerned to the UK but do not produce these goods, please complete **Annex 1**, as well as sections of the questionnaire you are reasonably able to answer. Furthermore, please provide the case team with contact details for the company/companies that produce the goods concerned that you export.

The information your company provides will help us to reach a fair and proportionate decision. If information is not supplied within a reasonable time, the TRA will be free to make determinations on the basis of the facts available, including those contained in the application for the initiation of the investigation by the domestic industry.

To note, we use the term **company** in this questionnaire to cover all businesses including partnerships and sole traders.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the instructions section below.

Please provide all the information requested by **21 May 2026**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our trade remedies guidance provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the case team at AS0088@traderemedies.gov.uk.

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018.*

Instructions on completing this questionnaire

Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the case team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our public file to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annexes, and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why. If the answer to a question is "zero", "no" or "none", please write this.
- Please complete the spreadsheet annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your case team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2023).

- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods e.g., 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of recoverable tax unless otherwise stated.
- Please refer to the case number, **AS0088**, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either "Confidential" or "Non-Confidential" in the header.**

Please see our guidance on how to submit information for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g., the data is commercially sensitive.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation

46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019)* and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on www.trade-remedies.service.gov.uk/public/cases.

Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, export, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in Regulation 128 of the Customs (Import Duty) (EU Exit) Regulations 2018.

- If any of your subsidiaries or associated companies are also an exporting producer of the goods concerned, they should **also** complete the main questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire.

- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the export goods concerned to the UK, they should complete "**Annex 2 Associated Companies**", as well as sections of the questionnaire they are reasonably able to answer.

- If your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire.

Please contact the case team on AS0088@traderemedies.gov.uk if you are unsure of what sections you should complete.

If you have any queries about this part of the process, please contact the case team using the details provided on the cover of this questionnaire.

What happens next

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload confidential and non-confidential versions through our Trade Remedies Service. Following this:

- you will receive an email confirming the documents have been uploaded successfully

- the case team will contact you if further information is required
- the non-confidential responses will be placed on the public file; and
- the case team may contact you to arrange a visit to verify the information contained in your responses.

Verifying the information you supply

The TRA will verify, as far as possible, the information provided to it. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the case team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification.

In some circumstances, verification may be conducted remotely.

Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

The scope of this investigation

Goods concerned

This investigation covers glass containers exported from Türkiye, described as:

> *Carboys, bottles, flasks, jars, pots, phials, preserving jars, and other containers, of glass, of a kind used for the conveyance or packing of goods; whether or not including a closure. Not including ampoules; containers made of tubular glass; glass containers with a nominal capacity of 2.5 litres or more; or standalone stoppers, lids, or other closures of glass.*

These glass containers are currently classifiable within the following commodity code(s):

70 10 90 10 00	70 10 90 51 00	70 10 90 67 00
70 10 90 41 00	70 10 90 53 00	70 10 90 71 00
70 10 90 43 00	70 10 90 55 00	70 10 90 79 00
70 10 90 45 00	70 10 90 57 00	70 10 90 91 00
70 10 90 47 00	70 10 90 61 00	70 10 90 99 00

These codes are only given for information.

In this questionnaire, these goods will be referred to as '**the goods concerned'**. Any reference to 'goods concerned' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

Like goods

In addition to seeking information about your company's export sales to the UK of the goods concerned, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries. Any reference to '**like goods'** in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information.

Product Control Numbers

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The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an alphanumeric code, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

Category	Code	Description				
Glass colour	P	Colourless (premium / extra white flint)*				
	S	Colourless (standard flint)				
	C	Coloured glass (furnace tank)				
	D	Coloured glass (feeder colour additive)				
Nominal capacity	A	0-24 ml	F	200-299ml	K	700-799ml
	B	25-49 ml	G	300-399ml	L	800-899ml
	C	50-74ml	H	400-499ml	M	900-999ml
	D	75-99 ml	I	500-599ml	N	1,000-1,499 ml
	E	100-199ml	J	600-699ml	O	1,500-2,499ml
Weight	A	0-24 g	F	150-199 g	K	400-449 g
	B	25-49 g	G	200-249 g	L	450-499 g
	C	50-74 g	H	250-299 g	M	500-549 g
	D	75-99 g	I	300-349 g	N	550-599 g
	E	100-149 g	J	350-399 g	O	600g and above
Includes external (post-consumer) cullet	A	Yes, up to 24%	C	Yes, 50-74%	N	No
	B	Yes, 25-49%	D	Yes, 75% and above		
Food assured	F	Yes (assured safe for use in food products)				
	N	No (not food assured)				
Pharmaceutical assured	P	Yes (assured for use as a pharmaceutical container)				
	N	No (not assured as a pharmaceutical container)				
Pressure assured	P	Yes (assured safe for pressurised goods (e.g. carbonated beverages)				
	N	No (not assured safe for pressurised goods)				
Volumetric assured	V	Yes (assured for use as a volumetric container)				
	N	No (not assured as a volumetric container)				
Container type	B	Bottle (narrower neck than body)				
	J	Jar / ramekin (wide neck)				
	O	Other				
Container design	S	Standard / generic / non-branded				
	N	Non-standard / bespoke / complex (e.g. shaped / embossed) / specialist (e.g. perfume bottle)				
Post furnace decoration	A	Painted / sprayed / printed / metallised				
	B	Labelled, sleeved				
	C	Other / multiple				
	N	Not decorated				

Supplied with lid / closure	Y	Yes
	N	No

* Extra-white flint can be defined by its low iron content and colour using the following definition developed for the EU Emissions Trading Scheme.
"An iron oxide content expressed as percent Fe2O3 by weight lower than 0.03% and colour co-ordinates of L in the range 100 to 87, of a in the range 0 to -5 and of b in the range 0 to 3 (using the CIELAB advocated by the Commission Internationale d'Éclairage)."

Some examples of products and their corresponding PCNs are below:

- An amber pharmaceutical bottle (coloured via the furnace tank) with a nominal capacity of 50ml, weighing 40g, with a standard design and not provided with decoration. This good would be food assured and pharmaceutically assured but not volumetrically assured, and not suitable for use with pressurised products. This good was manufactured using 20% external cullet and is supplied with a lid.
  = **CCBA FPNN BSNY**
- A standard flint (clear) food jar with a nominal capacity of 250ml, weighing 202g with a standard generic design and provided with an adhesive label at the factory. This good is not assured for use with foods, pharmaceuticals or pressurised goods. It is not volumetric, was not manufactured using external cullet, and is not supplied with a lid.
  = **SFGN NNNN JSBN**
- An amber beer bottle (coloured via the furnace tank) with a nominal capacity of 500ml, weighing 290g, with a bespoke moulded design, volumetric assurance, usable for pressurised goods and foods but not pharmaceuticals, with a direct printed label and a single colour spray coating. This good was produced using 15% external cullet and is supplied with a lid.
  = **CIHA FNPV BNCY**

(In this questionnaire and the corresponding annexes, you will be asked to construct PCNs representing the different types of products you produce. When giving your PCNs, please use spaces (but no dashes or other means of separation) between the three sections of characters, and ensure you follow the order of characteristics outlined in the table above)

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

The PCN structure is generally sufficient to define and classify our products. We do not consider any additional categorization necessary that would affect the pricing structure.

2. Please comment on the suitability of the PCN structure regarding your product range. This may include areas such as:
   - Categorisation of features

- Number of products included under “other” which may exclude a fair comparison
- Specialised products which may unduly influence the comparison

The product type, capacity, weight, and colour are included within the PCN structure and are sufficient to categorise our products. For products with a capacity exceeding 2,500 cc, the corresponding PCN code is indicated as (-).

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods concerned and the like goods.

There are no differences in the manufacturing processes that would influence the pricing or the PCN structure for the goods concerned or the like goods. Standard GCA production methods are planned independently of whether the products are classified as “concerned” or “like”, with production organized on a product-specific basis to ensure the most efficient manufacturing process. We do note that GCA does produce extra white flint concerned and like goods. However, these goods are not considered premium by the glass industry as premium and standard products are instead categorised based on end use e.g., extra white flint jam jars would be standard products and cannot attract premium pricing, whereas extra white flint spirit bottles would be considered "premium" products, based on market view. Extra white flint products are achieved as a result of using silica sand which has low iron content, which GCA procures for general manufacturing purposes, including from [*redacted – confidential information regarding GCA business activities*].

SECTION A: Company structure and operations

A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	Gurok Turizm Ve Madencilik Anonim Sirketi
Legal structure (e.g., limited company, PLC etc):	Public Limited Company
Year of establishment:	15-01-1958
Other operating names:	GCA
Company registration number:	0077
Place of registration:	KUTAHYA CHAMBER OF COMMERCE AND INDUSTRY
Name (point of contact):	[*redacted – personal data*]
Position:	Export Sales Manager
Address:	Inköy Mahallesi Eskişehir Karayolu Blv. No: 96/ Merkez/Kütahya
Telephone No:	[*redacted – personal information*]
Email:	[*redacted – personal data*]
Website:	www.gca.com

A2 About your company

1. Describe the role of your company in relation to exports of the goods concerned to the UK market (e.g., producer, producer/exporter or exporter/distributor). Please make it clear whether you are a producer, and if you are not, please contact us within seven days with details of the producers that supply you.

GCA, which was founded in 2015 as a brand of Gürok Group, carries on the knowledge and experience that Gürok Group has gained from table glassware production for more than 30 years with an innovative approach in the glass packaging industry. GCA has achieved significant success not only in our country but also in the world and is rapidly moving towards becoming one of the preferred players in the glass packaging sector in the international arena.

It produces glass products which are exported to more than 40 countries by other Gurok group entities, especially in the Middle East, Europe and Africa. GCA successfully carries out projects that will carry the glass packaging sector in our country forward with its effective and sustainable studies in the field of R&D. It is committed to adding value to its customers and the country's economy, with its

understanding of quality and safe production, always prioritizing respect for the environment and people.

GCA, which has been awarded national and global design awards for its different works, plays a global role as a Board Member in the European Glass Packaging Manufacturers Federation (FEVE), which works for the development of the glass packaging sector in the global sense. It works in accordance with ISO 9001 Quality Management System, ISO 50001 Energy Management System and BRCGS PM Product Safety Management Systems in all processes from design to sales and marketing activities. As one of the important players in the glass packaging industry, GCA approaches recycling with great sensitivity in line with the principles of environmentally friendly production, produces various projects and supports international studies. GCA is a member of SUDER (The Bottled Water Producers Association) and on the Board of Directors of ASD (The Turkish Packaging Manufacturers Association) and ÇEVKO (Environmental Protection and Evaluation of Packaging Waste Association).

GCA facilities in Kütahya 1.OSB use the latest technology and full automation systems at every stage from production process to quality control and packaging processes. GCA, which always foresees the future and invests in the future, has designed its infrastructure to produce with multiple glass furnaces. In this direction, it has approximately doubled its production capacity with its new factory, the second of which was commissioned in 2021. With its new furnace investments, it is on its way to becoming Turkey's second largest glass packaging manufacturer.

Specifically as it relates to GCA's role in connection to concerned goods exported to the UK: GCA produces the concerned goods at its facility in Kütahya 1.OSB, which it then sells to Gurok Pazarlama ve Ticaret Anonim Sirketi (Gurok Pazarlama) on an arm's length basis for Gurok Pazarlama to export to [*Redacted – commercially sensitive information concerning GCA's UK customer base*]. GCA maintains a supplier relationship with [*Redacted – commercially sensitive*], pursuant to which [*Redacted – commercially sensitive, providing overview of order and manufacture process*]. [*Redacted – commercially sensitive information pertaining to GCA's pricing strategy.*]

Appendix reference: https://gca.com/en/about-us/gca-glance/about-us

2. Please provide details of any changes in the legal form of your business over the past 10 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
None	None	None

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to produce, sell, or to export the goods concerned. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

Our company operates in full compliance with the applicable laws and regulations of the Republic of Türkiye and holds all necessary permits, licenses, and authorisations required for its production, sales, and export activities. These include, inter alia, trade registry registration, workplace opening and operating licenses, industrial registry certificate, environmental permits and licenses, emission permits, and relevant waste management authorisations.

The company is also a member of the relevant exporters' associations and conducts its export activities in accordance with applicable customs and foreign trade regulations.

[*Redacted – commercially sensitive information relating to government-implemented measures applicable to GCA.*]

The company's operations are not subject to any direct quantitative restrictions or export limitations. All activities are carried out under normal market conditions. The company complies with general regulatory requirements, including those relating to environmental protection, occupational health and safety, and other applicable legislation, which do not constitute specific restrictions on its production or export activities.

Appendix reference: A2.1

4. List all international production standards (BS / EN etc) your company currently conforms to, for the like goods / goods concerned.

ISO9001, ISO50001, BRCGS, PM

Appendix reference: A2.4.1 – A2.4.3

5. State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

Kutahya Chamber of Commerce and Industry
Appendix reference: A2.1

A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) and legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in Regulation 128 of the *Customs (Import Duty) (EU Exit) Regulations 2018.*

1. Please complete **Annex 1: A1) Organisational structure** for your company's worldwide corporate structure and affiliations.

   Please see additional notes in the annex for assistance on how to complete it.

2. Explain and/ or demonstrate in a diagram the following:
   - Legal structure of your company;
   - Internal hierarchical and organisational structure; and
   - All sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods concerned.

GCA operates under a corporate legal structure as a joint stock company established under the laws of the Republic of Türkiye. The governance of the company is carried out by the Board of Directors, which is responsible for strategic decision-making and overall supervision. The day-to-day operations are managed by the executive management team, led by senior management, with clearly defined functional responsibilities. The internal organisational structure is function-based and includes key departments such as Production, Sales and Marketing, Finance, Supply Chain and Procurement, Research and Development (R&D), and Human Resources. [*Redacted – commercially sensitive information providing further breakdown of responsibilities held by each of the functions*]. A detailed organisational chart and information on locations and departments involved in the production, sales, R&D, supply, and distribution of the goods concerned are provided in the Appendix.

Appendix reference: A3.2.

3. Explain, if there have been any changes to any of the above during the injury period (1 January 2022 to 31 December 2025).

None

Appendix reference: NA

4. If your company is part of a group (e.g. parent company with subsidiaries, joint-ventures, common ownership), can you:

a) Provide a diagram showing the complete ownership structure**. [Note: the diagram of corporate structure should be for the company's ultimate parent company].**
b) List all related companies involved in the production or sale of the goods concerned or like goods and a description of the functions performed by each company within the organisation; and
c) Specify which company within the group owns the production facility(ies)?

As of 31 December 2025, the Group's ultimate and main shareholders are the [*Redacted – personal information*]. The shares of the Company and its subsidiaries are not listed on any stock exchange as of 31 December 2025. [*Redacted – commercially sensitive information concerning ownership of the production facility*.] Gürok Pazarlama ve Ticaret A.Ş. is the only GCA group involved in the sale of the goods concerned and like goods. Its activities are concern the sale and export of glass products.
Appendix reference: A6.1.1 – A6.1.6

5. State if any of the production locations opened or closed during the period 1 January 2022 – 31 December 2025.

None
Appendix reference: NA

A4 Board members and principal shareholders

1. Please complete **Annex 1: A2) Owners & shareholders** for**:**
   - all your company's shareholders that owned more than 5% of its shares during the POI (01/01/2025 – 31/12/2025).
   - the Board of Directors during the period of investigation (POI) (01/01/2025 – 31/12/2025).

   Please see additional notes in the annex for assistance on how to complete it.

2. Explain your procedure for appointing the members of the Board of Directors.

[*Redacted – commercially sensitive information regarding GCA business activities, including GCA procedure for appointing members of the Board of Directors in accordance with the Turkish Commercial Code, together with an overview of the GCA Board of Directors.*]
Appendix reference: A3.3

3. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
   - articles of association and all related documents
   - business licence
   - proof of registration of the company with the competent authorities

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

See responses to A1. The articles of association are prepared in accordance with the Turkish Commercial Code and are registered with the trade registry.
Appendix reference: A2.1 to A2.3 and A3.3

A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, Türkiye or in third countries for the production (e.g., sub-contracting), supply and sale of the goods concerned or like goods, or other licensing, technical patent or compensatory agreements.

Company name and address	**Nature of agreement**	**Company registration number and place of registration**	**Appendix Number of contract**
[*Redacted – commercially sensitive*]	[*Redacted – commercially sensitive*]	Mersin / Turkey	[*Redacted – commercially sensitive*]
[*Redacted – commercially sensitive*]	[*Redacted – commercially sensitive*]	Eskişehir / Turkey	[*Redacted – commercially sensitive*]

+Add additional rows as required

2. If your company has long-term agreements with other companies/persons for the supply of goods destined for internal sale, explain how the prices of the internal sales have been determined.

Not Applicable - GCA does not have an external contracted supplier from which it procures products identical to those it manufactures for intra-group sales purposes. GCA only uses its associated company, Gürok Pazarlama, as the sales company for the exportation of the products it manufactures	
	Appendix reference: NA

A6 Accounting practices

1. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	**What records are held?**
Kütahya	[*Redacted – commercially sensitive information concerning GCA financial information*]

+Add additional rows as required.

2. What accounting standards have been adopted by your company (e.g. IFRS)?

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

Our accounting records are maintained on an accrual basis in accordance with the Turkish Tax Procedure Law (213 No.) and the relevant accounting regulations. These records are subsequently converted through transformation programs and reported in line with the Turkish Financial Reporting Standards (TFRS), which are based on IFRS. In this context, two separate sets of reporting are mandatorily prepared in Türkiye—one in accordance with tax legislation and the other within the scope of independent audit requirements. However, the underlying accounting records are fully maintained in compliance with tax legislation and are later converted into TFRS
Appendix reference: A6.1.1 – A6.1.6

3. If any changes have occurred with respect to your accounting practices and/or policies during 1 January 2022 – 31 December 2025, please explain the changes. The explanation should include dates and the reasons for those changes along with the financial impact of those changes on the goods concerned.

As is well known, inflation rates in Türkiye have remained at significantly high levels, particularly during the 2023-2024 period. Due to the persistence of high inflation, inflation accounting has been applied in accordance with the requirements of TMS 29 (IAS 29) Financial Reporting in Hyperinflationary Economies. As a result, the most significant mandatory change in accounting practices during the relevant period has been the application of inflation adjustment. [*Redacted – commercially sensitive information concerning adjustments made specifically by GCA in accordance with the requirements of TMS 29 (IAS 29) and an overview of the impact upon financial reporting.]*
Appendix reference: A6.1.1 – A6.1.6

4. Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

Our financial year runs from 1 January to 31 December, and there has been no change to this period since the company's establishment.
Appendix reference: A6.1.1 – A6.1.6

5. For your company and any associated parties involved in the production, marketing or sales of the goods concerned, please attach copies of your annual accounts covering the injury period including the financial statements and audit reports.

The 2025 financial statements and the audit report are attached.
Appendix reference: A6.1.1 – A6.1.6

6. If your accounts are unaudited, please attach copies of your unaudited financial statements for the injury period.

None
Appendix reference: NA

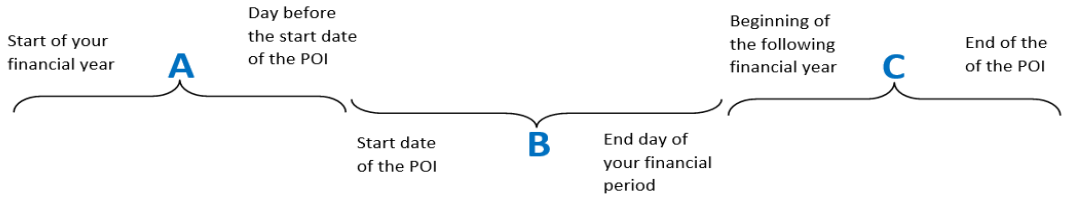
7. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI 01/01/2025 – 31/12/2025. If your financial year is fully aligned with the POI, this is all that is required.

   Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

   A. the trial balance which starts from the beginning of your financial year and ends on 31st December 2024;

B. the trial balance which starts from 1st January 2025 to the end of your financial year; and

C. the trial balance which starts from the beginning of your following financial year and ends on 31st December 2025.



GCA's financial year is aligned with the POI. Trial balance to follow.
Appendix reference:

8. For your company, and any associated parties involved in the production, marketing or sales of the goods concerned, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the goods and like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

There are no additional reports available beyond those already provided.
Appendix reference: NA

9. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for the most recently completed financial year.

The consolidated financial statements are attached.
Appendix reference: A6.1.1 – A6.1.6

10. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:
    - your company's chart of accounts
    - your company's cost centres

Our financial accounting system is structured in accordance with the chart of accounts prepared under the requirements of the Turkish Tax Procedure Law.

[*Redacted – commercially sensitive information providing overview of how GCA accounting records are processed, how GCA's sub-ledgers, sales and operational systems operate, and how management accounting reports are generated.]* In this context, the company's chart of accounts has been established in compliance with the Turkish Tax Procedure Law requirements, and cost centres have been defined in alignment with the organizational structure and fully integrated into the reporting system.
Appendix reference: NA

11. Have you changed your financial policies and/or accounting system during the injury period? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

None
Appendix reference: NA

A7 Your company's goods

1. Please complete **Annex 1: A3) Your company's goods.** If your company manufactures a range of goods concerned or like goods, list this information for each individual make and model in the range.

   Please see additional notes in the annex for assistance on how to complete it.

2. For the goods concerned, please describe your company's Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the section above on Product Control Numbers.

Product names are assigned to one of the product family groups through a joint decision with the factory teams in order to avoid confusion during the production and shipment processes. The capacity of the product to be manufactured is added next to the product code. EG.; MERCAN 720ml Jar – CCN: MER072 MER refers to MERCAN type of glass jar. 072 refers to 72cl capacity.
Appendix reference: NA

3. If your company does not use the same CCNs across production, sales and invoicing, please explain how they differ.

The CCN codes determined by the factory teams are defined in the systems we use as data inputs. The same codes are used consistently throughout the production, sales, and invoicing processes without any modification.
Appendix reference: NA

4. If there are differences in characteristics between your range of goods concerned and your like goods which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

Differences in prices between the goods concerned and like goods are primarily attributable to differences in physical and technical characteristics. These include glass weight, pressure resistance, neck finish specifications and customer-specific design features. [*Redacted – commercially sensitive information providing examples of GCA pricing strategy in respect of goods concerned and like goods.*]
Appendix reference: NA

5. In relation to the technical, physical, and other relevant factors, how are the products you export different from those produced in the UK. Please provide a general explanation here and complete the relevant sections of **Annex 1: A3) Your company's goods** where possible.

GCA is defined as the manufacturing company under the Gürok Group and does not conduct direct export operations. All of its official sales are made within the domestic market. See responses to Gurok Pazarlama Overseas Exporter questionnaire.
Appendix reference: NA

5. For each type of the like goods sold on your domestic market and the goods concerned destined for consumption on the UK market, please provide a technical description as well as translated sales brochures. Please also provide information on:
   - technical characteristics
   - physical characteristics
   - any other important factors.

Technical specifications for all GCA items and sales brochures added
Appendix reference: A7.5.1 – A7.5.226

6. Please complete **Annex 1: A4) Other goods** describing all other goods produced or sold by your company in the UK. If appropriate, please group them by type/range.

   Please see additional notes in the annex for assistance on how to complete it.

SECTION B: Sales

Please coordinate the responses to each of the relevant sections in this questionnaire with your associated companies and ensure that the sales information for your associated companies to independent customers reconciles fully with the information given.

B1 Sales reconciliation

1. Please complete the **Annex 1: B1) Sales reconciliation.**

Supply all documents required to complete the tab and add appendix references with the name of the documents so we can refer to it.

Please see additional notes in the annex for assistance on how to complete it.

B2 Sales to the UK

B2.1 Overview

1. Please describe your company's channels of distribution to the UK, from the factory gate to the first resale to independent customers.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

2. Describe each step in the sales negotiation process, from the first contact with the customer up to and including any after-sale price adjustments (commissions, discounts, rebates and allowances). Please include a description of how the process varies for different customer categories.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

3. Please can you:

    - Describe in detail how the contracts, prices and quantities are agreed in accordance with sales made in long or short-term contracts with UK customers.
    - Describe the types of contracts applicable to the goods concerned, including the terms, price changes and renegotiation by either side, etc.
    - Explain the requirements on either party, should the contract be terminated early.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

4. Please provide copies of price lists for the like goods for the POI (01/01/2025 – 31/12/2025). Explain your pricing policy and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

5. Please provide your terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

6. Explain how you have classified customers (e.g., end user, internal transfer, distributor, retailer, wholesaler) in your sales data, highlighting if there are any differences between how you classify customers in the domestic market and export market.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

7. Does delivery price vary between customers? If so, then please explain what these differences may relate to.

GCA does not carry out export activities. Please see response A7.5
Appendix reference: NA

B2.2 UK transactions

In this part, you must provide complete information on sales of the goods concerned made by your company for export to the UK during the POI**.**

1. Please provide the sales information for your company's sales to all customers in the UK in **Annex 1: B2) Sales to the UK**.

   Provide all sales and returns of the goods concerned to all customers in the UK on a transaction-by-transaction basis. Please report returns or after invoice discounts as negative (-) sales figures. Report each goods sale on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line as a separate transaction.

   Please see additional notes in the annex for assistance on how to complete it.

2. What currency do you use to invoice your UK customers of the goods concerned? If you do not use your local currency, please specify the source of the exchange rates (e.g. Central Bank of the Republic of Türkiye).

GCA does not carry out export activities or sales to the UK. Please see response A7.5
Appendix reference: NA

3. If your sales have not been made on a CIF basis, explain below how you have calculated the CIF values included in the 'CIF value in accounting currency' column in **Annex 1: B2) Sales to the UK**.

GCA does not carry out export activities or sales to the UK. Please see response A7.5
Appendix reference: NA

4. Select the largest invoices by value from two different customers regarding sales to the UK during the POI. Provide a complete set of documents for these sales. For example:
   - purchase order and order acceptance,

- commercial invoice and packing list,
- applicable discounts or rebates,
- credit/debit notes,
- contract of sale,
- inland freight contract,
- invoices for land transport,
- invoices for port handling and other export charges,
- proof of payment, remittance advice and accounts receivable ledger, country of origin certificates (if applicable),
- invoices for ocean freight and marine insurance (if applicable), and
- details of any tax rebates (if applicable).

GCA does not carry out export activities or sales to the UK. Please see response A7.5
Appendix reference: NA

5. When establishing the date of sale, what is your revenue recognition policy?

GCA does not carry out export activities or sales to the UK. Please see response A7.5
Appendix reference: NA

B3 Sales to third countries

1. Please complete **Annex 1: B3) Sales to third countries** providing total sales, by destination country, for your like goods which are exported.

SECTION C: Costs and performance

C1 Turnover

1. Please complete the **Annex 1: C1) Turnover**, by reporting your total sales after all discounts and rebates, for the injury period.

The total turnover must reconcile with the turnover in your financial reporting (accounts).

If your company accounts are consolidated with accounts of associated parties, you will need to create a separate copy of the table to report the total group turnover.

C2 Statement of profit and loss and other comprehensive income

1. Complete **Annex 1: C2) Income statement** with information about all the goods your company produces.

   Please see additional notes in the annex for assistance on how to complete it.

2. Please attach copies of your (corporate) income tax statements, any other company tax statements, and the corresponding tax returns for the POI and the preceding three financial years.

Annex 1: The Income Statement notes under C2) relate to the GCA Branch [*Redacted – commercially sensitive information concerning GCA financial information*]
Appendix reference: A6.1.1 – A6.1.6

C3 Production

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

   Please state where each facility is based, and whether it is situated within an Organised Industrial Zone or Free Trade Zone.

Our production facilities are located in the Organized Industrial Zone in Kütahya. We operate a single plant consisting of two furnaces.
Appendix reference: NA

2. Describe each stage of the production process of the goods concerned as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

Details of the production stages are indicated described on the flowchart.
Appendix reference: C.3.2

3. Describe the main inputs to the production process and whether the supplier is associated or not. Specify whether these input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

See Appendix C3.3.
Appendix reference: C.3.3

4. List any products produced by your company in the same facilities as the goods concerned and/or like goods, and comment on your ability to switch production.

We produce a range of glass packaging products in the same production facilities as the goods concerned, including standard flint bottles, jars for food and beverages, spirits bottles, and forehart coloured bottles. Production is carried out using the same core manufacturing infrastructure, including furnaces, forming machines, annealing lines, inspection systems, and packaging equipment. Depending on product specifications such as colour, weight, neck finish and mould design, production lines can generally be adjusted to manufacture different glass container types within the same facility by changing the mould and tooling.
Appendix reference: NA

C4 Cost reconciliation

1. Complete **Annex 1: C3) Cost reconciliation**.

   Provide all documents required to complete the worksheet. Supply any relevant documentation (e.g. screenshot from your accounting system, a general ledger file, financial statement, etc.). If the documents include spreadsheets, all formulas used must be retained.

   Please see additional notes in the annex for assistance on how to complete it.

C5 Purchases of the good concerned/like good

1. Please complete **Annex 1: C4) Purchases of like goods** for the good concerned / like good purchased for resale during the POI.

   - Show purchases in value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.
   - Show purchases in volume net of returns outwards (purchases returned to the supplier).

[*Redacted – commercially sensitive information relating to GCA business operations and purchasing strategies for concerned goods*.]
Appendix reference: NA

   Please see additional notes in the annex for assistance on how to complete it.

2. Give the name(s) of the country/countries of origin and the name(s) of the supplier(s) of the goods concerned / like goods purchased and sold by your company and your associated companies.

GCA sells the goods concerned and like goods to GÜROK PAZARLAMA (see separate questionnaire responses for GÜROK PAZARLAMA for further information). The origin of all of the goods is Turkey.
Appendix reference: NA

3. Within your company, do you use any integrated processes in the production of the goods concerned? If so, please explain.

[*Redacted – commercially sensitive information relating to GCA business operations, including summary of GCA production processes*.]
Appendix reference: C3.2

C6 Raw material (RM) and major input purchases

1. Please complete **Annex 1: C5) RM & input purchases** for the principal RM and major input purchases in used in the production of your goods during the POI by your company

   Please see additional notes in the annex for assistance on how to complete it.

2. If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting, and any contracts or evidence of price negotiation.

[*Redacted – commercially sensitive information relating to GCA's purchasing strategy, providing information in respect of GCA's associated suppliers.*]
Appendix reference: NA

3. For material costs purchased from independent companies, explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.

As GCA, we import our raw materials under CIF or CFR terms. There are no customs duties on silica sand and cerium oxide. [*Redacted – commercially sensitive information relating to GCA's purchase strategy and basis on which products are transported to site.*]
Appendix reference: NA

SECTION D: Subsidies

D1 General

The applicant alleges that exporters of glass containers in Türkiye have benefited from subsidies granted to them by the Government of Türkiye (GOT). The TRA has initiated a subsidisation investigation under Schedule 4, paragraph 9 of the *Taxation (Cross-border Trade) Act 2018* and is investigating the alleged subsidies listed in the table below.

Please use this section of the questionnaire to provide any information you have on the programmes listed. You can also provide information on any other subsidy programmes that you believe relate to the production and/or sale of the goods concerned.

#	Description	Type of financial contribution	Supporting legislation / policies	Summary of allegation(s)
1	Loans and loan guarantees	Direct transfer of funds	Organized Industrial Zones Law No. 4562[1], Regional Investment Incentive Scheme[2]	The applicant alleges that Turkish producers of the goods concerned benefit from subsidised loan interest payments through the RIIS. Additionally, it alleges that producers situated in Organized Industrial Zones benefit from preferential loans.
2	Tariff/tax exemptions (including VAT/Sales Tax)	Government revenue foregone or not collected	Organized Industrial Zones Law No. 4562, Regional Investment	The applicant alleges that Turkish producers of the goods concerned benefit from VAT and customs duty exemptions for purchases of land and capital goods, through the RIIS and OIZ schemes. Furthermore, it

[1] https://www.invest.gov.tr/en/investmentguide/pages/investment-zones.aspx

[2] https://www.trade.gov.tr/investment/schemes/regional-investments

			Incentive Scheme, Free Zones[3] as outlined in Free Zones Law 3218[4]	alleges that producers situated within Free Zones benefit from VAT and Special Consumption Tax exemptions for goods and services, in addition to customs duty exemptions for imported goods.
3	Allocation of land	Government provision of goods or services	Organized Industrial Zones Law No. 4562, Regional Investment Incentive Scheme,	The applicant alleges that Turkish producers of the goods concerned benefit from preferential prices for the purchase of land in OIZs. It also alleges that producers can be allocated land on favourable terms through investment incentive certificates, as part of the RIIS.
4	Provision of goods and services	Government provision of goods or services	Organized Industrial Zones Law No. 4562	The applicant alleges that Turkish producers of the goods concerned situated in Organised industrial Zones receive preferential prices for the provision of natural gas, electricity, sewage treatment and water.
5	Preferential Tax Programmes	Government revenue foregone or not collected	Organized Industrial Zones Law No. 4562, Regional Investment Incentive Scheme, Free Zones	The applicant alleges that Turkish producers of the goods concerned benefit from various tax exemptions and reductions, including: • Stamp Duty (OIZ/Free Zones) • Property Tax (OIZ) • Corporate Tax (RIIS/Free Zones) • Income Tax (on employee salaries) (RIIS) • Social Security Premiums (RIIS)

[3] https://www.trade.gov.tr/free-zones/advantages-of-the-turkish-free-zones

[4] http://www.lawsturkey.com/law/free-zones-law-3218?s=OSB+regulation#

6	Grants	Direct transfer of funds	Regional Investment Incentive Scheme	The applicant alleges that Turkish producers of the goods concerned benefit from grants through the RIIS.
7	Export Credits and Financing	Direct transfer of funds	Free Zones	The applicant alleges that Turkish producers of the goods operating in Free Zones benefit from export credits and financing.

+Add/remove additional rows as required.

D2 Loans

Please note that for any financial institutions which you list as lenders in the following section and accompanying Annex, the **TRA may contact these parties to request further information and/or documentation in relation to the disclosed lending activities**. Please contact the TRA if you have any questions or concerns.

Complete **Annex 1: D1) Loans** for any loans received or benefited from related to programmes identified in D1. Please list all the loans relating to the POI irrespective of whether they were received outside the POI.

Include any additional loans relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified loan received.

   If your company received any reductions, contributions, or rebates relating to the repayment of loans during the (POI), please outline the laws or programmes under which these were issued.

N/A	
	Appendix reference:

2. Please give a general overview of how your company secures necessary financial resources on the financial market (e.g. loans, issuance of bonds etc.)

[*Redacted – commercially sensitive information relating to GCA's financing position, including details concerning the Gürok Group's financing structures, the way in*

which GCA uses any financing, and the process involved in respect of GCA obtaining such financing.]
Appendix reference: NA

3. Please provide the national average short-term interest rate in your country, for the POI and 12 months prior. If this does not exist, please provide the interest rate in your country for the same period for each type of short-term financing. Please provide supporting documentation and translations.

Türkiye's economy, fiscal policies, exchange rates, and inflation are highly volatile. Consequently, market conditions fluctuate daily. The policy interest rate and overnight borrowing rates announced by the central bank can provide insights for comparison purposes. 2025 Average Central Bank Policy Interest rate is 42% and 2025 Average Central Bank O/N lending rate is 45%. 2025 Average 6.48% for Euro 2024 Average Central Bank Policy Interest rate is 49% and 2024 Average Central Bank O/N lending rate is 50%. 2024 Average 6.97% for Euro
Appendix reference: NA

4. Do you have any financial institutions or companies involved in financing activities within your group of companies? If so:
   - Provide an explanation of their role within the group and a description of the origin of funds used by these companies.
   - Did these companies receive fiscal incentives or any other support from local, regional or national authorities to support their financing activities?

None
Appendix reference: NA

D3 Tariff and VAT Exemptions

Complete **Annex 1: D2) Tariff & VAT exemptions 1** and **Annex 1: D3) Tariff & VAT exemptions 2** for tariff and VAT exemptions received or benefited from related to programmes identified in D1. Please list all the Tariff and VAT Exemptions applicable to the POI irrespective of whether they were received outside the POI

Include any additional Tariff and VAT Exemptions which you benefitted from, and which are not listed in the table above which may be relevant to the investigation

Please see additional notes in the annex for assistance on how to complete it.

1. Has your company received exemption from payment of/refunds of import duty for imported material inputs, capital goods or other goods at any time that were used in the production of the goods during the POI?

The principal raw material inputs used in the production process are soda ash and silica sand. Soda ash is sourced from [*Redacted – commercially sensitive information relating to purchasing strategy*]. [*Redacted – commercially sensitive information relating to GCA purchasing strategy, including details of the terms under which soda ash purchases were made.*]
Appendix reference: D3.1

2. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI if possible. The documents should include:
   - copies of import entry documents for inputs used in the manufacturing of the goods under investigation,
   - any applications submitted and/or approval document received from the GOT regarding exemptions or refunds on duties or VAT.
   - copies of reports and audits by the GOT authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

[*Redacted – commercially sensitive information providing details of various customs procedures made use of by Gürok in respect of silica sands.*]
Appendix reference: D3.1

3. Has your company received exemption from payment of/refunds of VAT or Special Consumption Tax for goods, including land and capital goods, purchased at any time, that were used in the production of the goods during the POI?

[*Redacted – commercially sensitive information pertaining to GCA's business operations, providing details on the extent to which GCA benefited, if at all, from VAT refunds or Special Consumption Tax for goods.*]
Appendix reference: NA

4. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI if possible. The documents should include:
   - copies of import entry documents for inputs used in the manufacturing of the goods under investigation,

- any applications submitted and/or approval document received from the GOT regarding exemptions or refunds on duties or VAT.
- copies of reports and audits by the GOT authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

[*Redacted – commercially sensitive information providing details of various customs procedures made use of by Gürok in respect of silica sands.*]
Appendix reference: D3.1

5. Please describe the depreciation methods your company uses in its accounting for fixed assets.

Under the general provisions of the Turkish Tax Procedure Law, both the straight-line depreciation method and the declining balance method are used.
Appendix reference: NA

D4 Land Allocation

Complete **Annex 1: D4) Land Allocation** for all land acquisitions, whether bought or leased, which were completed between 1 January 2015 and 31 December 2025 and which relate to land owned by your company during the POI.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline the process of acquiring the land mentioned in D4, with regard to:
   - The factors influencing the decision to acquire each particular plot of land, e.g. access to amenities;
   - How the price of purchase/rent was arrived at with the seller/provider – was this negotiated?
   - Were the decisions by the sellers/providers dependent on the purpose of the land use?

[*Redacted – commercially sensitive information relating to the acquisition of land by GCA in 2025 in exchange for consideration, including overview of acquisition value.*]
Appendix reference: D4.1

D5 Provision of goods and services

The applicant alleges that Turkish producers of the goods concerned situated in organised industrial zones receive preferential prices for the provision of natural gas, electricity, and water.

Complete **Annex 1: D5) Provision of power, Annex 1: D6) Provision of gas**, and **Annex 1: D7) Provision of water** for such provisions received or benefited from related to programmes identified in D1. Please list all the relevant provisions received applicable to the POI of irrespective whether they were received outside the POI.

Include any additional provisions of goods or services received not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. How does your company organise the supply of electricity, water and gas in general? Are any other companies within your group involved in this process? If so, please explain and outline the relationship between your companies.

[*Redacted – commercially sensitive information relating to GCA supplier strategy, providing overview of suppliers of services and pricing terms for the provision of such services.*]
Appendix reference: NA

2. Please set out your sources and providers of electricity, water and gas over the period 1 January 2022 – 31 December 2025. Please additionally provide contact details for these providers.

See Annex 1: D5 to D7 for these details.
Appendix reference: NA

3. Describe how your company obtained electricity, water and gas rates during the POI in terms of what administrative and procedural steps were required. Please provide any supporting documents which you used during these administrative processes.

See response to question D5.1 above. Electricity and natural gas consumption is billed at [*Redacted – commercially sensitive information relating to pricing strategy*].
Appendix reference: NA

4. Please provide a copy and English translation of the agreements with suppliers which indicate your electricity, water and gas prices in the POI.

5. If the rates which you buy electricity, water and gas at are affected by any local, regional or national plans, schemes or programmes, please explain

below and provide a copy of the relevant plans, laws, regulations, administrative guidelines and other acts, and any subsequent amendments.

None	
	Appendix reference: NA

D6 Preferential tax programmes

The applicant alleges that Turkish producers of the goods concerned benefit from various tax exemptions and reductions, including:

- Stamp Duty on transactions related to land allocation, leasing and construction within OIZs, and transactions related to activities within Free Zones
- Property Tax for land and buildings within OIZs
- Corporate Tax – exemption on activities within Free Zones, and reductions through the RIIS scheme
- Income Tax on employee salaries within Free Zones
- Social Security Premiums for employees through the RIIS scheme

Complete **Annex 1: D8) Preferential tax** for preferential tax rates received or benefited from related to programmes identified in D1. Please list all the preferential tax programmes applicable to the POI irrespective of whether they were received outside the POI**.**

Include any additional preferential tax programmes which you benefitted from, and which are not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

[*Redacted – commercially sensitive information relating to GCA business activities, including details surrounding preferential tax programmes available under Turkish law and their applicability, if any, to GCA during the POI.*]	
	Appendix reference: NA

2. In each instance where your company benefits from a tax reduction or exemption, how does the company calculate the tax benefit which it claims? Please explain and clarify if it is a deduction from taxable income, credit towards taxes payable, exemption from a tax owed, or another type of benefit.

[*Redacted – commercially sensitive information providing overview of internal processes and GCA cash flow.*]
Appendix reference: NA

D7 Grants

The applicant alleges that Turkish producers of the goods concerned benefit from grants through the RIIS.

Complete **Annex 1: D9) Grants** for any grants received or benefitted from related to the programmes identified in D1. Please list all the grants that benefit the POI irrespective of whether they were received outside the POI.

Include any additional grants relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified grant received.

GCA does not benefit from, and has not received, any grants. Therefore, no grant is applicable during the POI for GCA and Annex 1: D9 is not applicable. No related laws or regulations are relevant to GCA in this regard, as no such grant was utilized.
Appendix reference: NA

D8 Export credits and financing

The applicant alleges that Turkish producers of the goods operating in Free Zones benefit from export credits and financing.

Complete **Annex 1: D10) Export credits & finance** for any export credits and financing received or benefited from related to programmes identified in D1. Please list all the export credits and financing applicable to the POI of irrespective whether they were received outside the POI

Include any additional export credit and financing relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

GCA does not benefit from, and has not received, any export credits or export financing, including those allegedly related to Free Zone operations. Therefore, no export credit or financing programme is applicable to the POI for GCA, and Annex 1: D10 is not applicable. No related laws or regulations are relevant to GCA in this regard, as no such schemes are utilized.
Appendix reference: NA

2. Please explain the process your company went through to apply for the export credits or financing.

[*Redacted – commercially sensitive information concerning GCA business activities*]
Appendix reference: NA

SECTION E: Other questions

Please note that all questions in this section are optional. If you choose not to provide information to a question in this section, please state this or write 'N/A' in the respective text box.

1. Please indicate any other factors which might have caused the injury to the UK industry, for example:
   - volume and prices of imports not sold at subsidised prices
   - contraction in demand or changes in patterns of consumption
   - restrictive trade practices of, and competition between, third country and UK producers
   - developments in technology; and
   - export performance and the productivity of the UK.

Any injury suffered by UK industry is more clearly attributed to the following factors:

1. **Increased cost of production in the UK due to the UK's Extended Producer Responsibility ("EPR") tax:** EPR is a structural cost burden on UK glass producers, placing the UK glass production industry at a competitive disadvantage as the tax is calculated based on weight of the product. This has been consistently recognised by UK industry and British Glass (UK trade body), it has also been specifically attributed as the cause of negative downturn by certain UK producers, such as Encirc and Verallia.

2. **Increased cost of production in the UK as a result of ongoing energy crisis**: Glass container manufacturing in the UK is highly energy intensive

and has been significantly affected by the energy crisis since 2021, with sharp increases in electricity and gas prices—exacerbated by geopolitical factors—leading to sustained cost pressures that remain well above pre-crisis levels. As a result, the UK now faces the highest industrial electricity prices among IEA countries, placing domestic producers at a clear competitive disadvantage and materially impacting their production costs, pricing, and profitability, as acknowledged by industry stakeholders.

3. **Increased cost of production in the UK as a result of production inefficiencies**: UK production efficiency is closely linked to the age and sophistication of manufacturing equipment, with newer technology enabling faster changeovers, better weight control, and reduced costs and waste. However, GCA understands that UK facilities are generally understood to be older and less technologically advanced than those in Turkey. In addition, many UK plants lack the capacity to produce at comparable large-scale volumes—due to space constraints and underinvestment—resulting in higher costs and limiting their ability to meet demand, as illustrated by smaller machine configurations [*redacted – commercially sensitive information*]. See Appendix E1.3 for comparison between GCA and UK product ranges by weight. Further analysis of this point can be undertaken during verification visits.

4. **Declining demand due to contraction of alcoholic beverage market:** The global alcoholic beverage market declined in 2025, continuing a broader post-COVID downturn in the UK driven by reduced consumer demand linked to health trends, cost of living pressures, and higher alcohol taxes, alongside evidence of oversupply and production slowdowns among major producers. This contraction — particularly in higher-margin segments such as spirits — has reduced demand for glass containers and disproportionately impacted profitability for glass manufacturers, as acknowledged by industry participants and reflected in sustained declines in key product segments.

5. **Other Foreign Imports:** Turkey's role in the UK import market for the relevant goods is minimal, ranking only seventh by value with an average share of around 5% over the injury period, significantly lower than China (11.5%) and EU countries collectively (57%). Against this backdrop, it is difficult to support any claim that Turkish imports are materially influencing UK pricing or causing injury to the domestic industry. Based on market intelligence estimating UK container glass production at approximately 2.5 million metric tonnes in 2019, Turkish imports account for only around 2.04% of the UK market by volume, underscoring their negligible presence and limited capacity to cause injury. Moreover, GCA notes that there is an ongoing anti-dumping investigation concerning like goods imported to the UK from China. Given that China's market share of the import market is more than double that of Turkey, any injury to the UK from imports would be more clearly attributed to alleged dumped like goods from China, for which a

remedy might already be forthcoming, rather than concerned goods of Turkish origin. Figures based on HMRC Trade Data (see Appendix E1.5), as well as estimations of the UK market based on data provided during registration.
Appendix reference: E1.3 and E1.5

Please describe how you would expect the implementation and non-implementation of a trade remedy to affect:

- your exports of glass containers to the UK
- market price of glass containers in the UK

Where possible, please provide estimates for future years (e.g., projections or forecasts) to support your claims.

Given how small the Turkish import market share is for concerned goods, there is unlikely to be any significant positive impact to UK industry by imposing a tariff. However, it is foreseeable that implementing a tariff for Turkish origin goods would have a negative consequence on the competitiveness of the UK market as it could result in a move away from Turkey imports – thereby reducing UK customer choice - in favour of other overseas products.
Appendix reference: NA

SECTION F: Checklist and appendices

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 – Company structure and operations	√
Section B – Sales	√
Section C – Costs and performance	√
Section D – Subsidies	√
Section E – Other questions	√

Please list any appendices that you have referenced throughout and are attaching along with this questionnaire.

Appendix reference	**Document title**
A2.1	Certificate of Commercial Activity
A2.2	GCA Articles of Association
A2.3	Shareholder Diagram
A2.4.1	Certificate
A2.4.2	Certificate
A2.4.3	Certificate
A3.2	Human Resources Diagram
A3.3	Board of Directors
A6.1.1 – A6.1.6	2022 to 2024 Account
A7.5.1 – A7.5.226	Technical Specifications
C3.2	Production Process
C3.3	Main Inputs
D3.1	Customs Declaration
D4.1	Land Deed
E1.3	GCA Products
E1.5	HMRC Trade Data
Annex 1 – B2.5	B2.5 Supplement
Annex 1 – C5	C5 Supplement

+Add additional rows as required.

Annex 2:
Questionnaire for associated companies involved in sales or marketing of the goods

[Not used – See completed questionnaire for Gurok Pazarlama]