

## Anti-Dumping Questionnaire (Exporter)

### Case TD0035: Certain pneumatic tyres used for buses or lorries exported from the People's Republic of China (PRC)

Period of Investigation (POI):	1 January 2022 – 31 December 2022
Injury period:	1 January 2019 – 31 December 2022
Deadline for response:	8 September, 2023
Contact details:	TD0035@traderemedies.gov.uk
Completed on behalf of:	Shanghai Hankook Tire Sales Co., Ltd. ("SHT")

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

- ☒ Confidential  
☐ 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](http://www.trade-remedies.service.gov.uk)) by 10 August 2023.

## Table of Contents

<b>Introduction .....</b>	<b>1</b>
Preparing confidential and non-confidential copies.....	3
Providing information from subsidiaries or associated parties .....	4
What happens next.....	5
Verifying the information you supply .....	5
<b>The scope of this investigation.....</b>	<b>6</b>
Goods subject to review.....	6
Like goods.....	6
Product Control Numbers.....	6
<b>SECTION A: Company structure and operations .....</b>	<b>9</b>
A1 Identity and contact details .....	9
A2 About your company .....	9
A3 Organisational structure.....	10
A4 Board members and principal shareholders .....	11
A5 Operational links with other companies or persons .....	12
A6 Accounting practices .....	12
A7 Your company's products .....	14
<b>SECTION B: Sales .....</b>	<b>17</b>
B1 Sales.....	17
B2 Captive sales .....	17
B3 Sales.....	17
B4 Sales Transactions .....	19
B4.1 UK Sales .....	19
B4.2 Domestic sales .....	20
B5 Currency conversions .....	21
B6 Sales to other countries .....	21
<b>SECTION C: Fair comparison.....</b>	<b>22</b>
C1 Adjustments on export sales .....	22
C2 Adjustments on domestic sales .....	24
<b>SECTION D: Costs and performance.....</b>	<b>28</b>
D1 Turnover .....	28
D2 Statement of profit and loss and other comprehensive income .....	28
D3 Production .....	28
D4 Upwards cost reconciliation .....	29
D5 Capacity .....	29
D6 Stocks.....	30
D7 Joint products and by-products .....	30
D8 Purchases .....	31
D9 Profitability and administration, selling and general costs .....	31
D10 Cost to make (CTM) in the People's Republic of China.....	32
D11 Administrative, Sales and General (AS&G) in the People's Republic of China ...33	
D12 Raw material (RM) and major input purchases .....	34
D13 Specificities regarding the exporting country .....	35
<b>SECTION E: Other questions .....</b>	<b>39</b>

<b>SECTION F: Checklist and appendices .....</b>	<b>40</b>
Annex I: Questionnaire for associated companies involved in sales or marketing of the goods .....	41
Guidance .....	41
Related persons.....	41
Section I of Annex I: Associated company information .....	42
S1.1 – Identity and contact details .....	42
S1.2 – About your company .....	42
S1.3 – Accounting practices .....	43
S1.4 – Employment and turnover .....	44
Section II of Annex I: Information relating to purchase prices and stocks .....	45
S2.1 – Purchases and stocks .....	45
Section III of Annex I: Information relating to resale prices .....	47
S3.1 – General information.....	47
S3.2 – Sales to independent customers in the UK during the POI .....	48
S3.3 – Sales to associated parties in the UK during the POI.....	48

# 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 a Transition Review of the UK trade remedies measure set out in [Taxation Notice 2020/18](#) which gave effect to the EU trade remedies measure specified in the [Notice of Determination 2020/18](#). The TRA's role is to consider whether the dumping of the goods and injury to the UK industry is likely to continue or recur if the anti-dumping measures were to be revoked.

## Why should I take part?

We are asking overseas exporters to complete this questionnaire to help us understand the industry and market for this product and assess whether the dumping of the Goods Subject to Review would be likely to continue or recur if the measure were revoked, and whether there is a likelihood of injury to the UK industry as a result of that revocation.

If you are an exporter of the Goods Subject to Review to the UK but do not produce these goods, please complete Annex I, 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 Subject to Review that you export.

The information your company provides will help us to reach a fair and proportionate recommendation.

## 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 10 August 2023. 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 [TD0035@traderemedies.gov.uk](mailto:TD0035@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 10 August 2023 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 formulae 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., 23/05/2019).
- 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 tax unless otherwise stated.
- Please refer to the case number, TD0035, 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, and
- 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](http://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, production, sale, R&D, distribution and/or supply of the like good and/or Goods Subject to the Review.

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 Subject to Review, 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 Goods Subject to Review to the UK, they should complete Annex I, 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 Goods Subject to Review to the UK, they should complete the relevant sections of the questionnaire.

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 or remote meeting/s 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.

Please indicate any dates when you would be unable to host a verification visit.

28 <sup>th</sup> September ~ 15 <sup>th</sup> October
Appendix reference: N/A

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.



In this version of the questionnaire response, parts of the answers and certain exhibits and annexes have been redacted since they constitute confidential business information, the disclosure of which to third parties may cause prejudice to Hankook Group. Where possible, a summary of the redacted information has been provided.

## The scope of this investigation

### Goods subject to review

This review covers certain pneumatic tyres, new or retreaded, of rubber, of a kind used for buses and lorries, with a load index exceeding 121, exported from the People's Republic of China (PRC).

These Goods Subject to Review are currently classifiable within the following commodity codes:

- 4011 20 90 00
- 4012 12 00 10

These commodity codes are only given for information.

In this questionnaire, these goods will be referred to as '**the Goods Subject to Review**'. Any reference to 'Goods Subject to Review' 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 Subject to Review, 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 regarding the like goods and goods concerned.**

### Product Control Numbers

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.

We have created a draft PCN table and enclose this here for you now.

Category:	Section Width (in mm or inches)	Aspect Ratio (% of section width)	Construction	Rim / Wheel Diameter (inches)	Tyre Position	Winter Tyre	Tubeless or Tubetype Tyre
Expected input:	numerical measurement	numerical measurement	R - radial, B- Bias	numerical measurement	F - front, D - drive, T - trailer, Z - multi-position	Y - yes, N - no	TL - tubeless, TT - with tube

Considering four potential real-world examples:

- 1) Front all season tubeless radial tyre, 315mm wide, aspect ratio of 80%, 22.5 diameter.
- 2) Trailer all season tubeless radial tyre, 10 inches wide, aspect ratio of 100, 22.5 diameter.
- 3) Multi-position all season tubed radial tyre, 13 inches wide, aspect ratio of 100, 19.5 diameter.
- 4) Drive winter tubeless radial tyre, 275mm Wide, aspect ratio of 70, 22.5 diameter.

This information feeds into the final PCN in the following manner:

Example	Section Width (in mm or inches)	Aspect Ratio	Construction	Rim/Wheel Diameter	Tyre Position	Winter	Tubeless or Tubed	PCN
1	315	80	R	22.5	F	N	TL	<b>315/80R22.5FNTL</b>
2	10	100	R	22.5	T	N	TL	<b>10/100R22.5TNTL</b>
3	13	100	R	19.5	Z	N	TT	<b>13/100R19.5ZNTT</b>
4	275	70	R	22.5	D	Y	TL	<b>275/70R22.5DYTL</b>

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 do not use any spaces and ensure you follow the order of characteristics outlined in the table above.

SHT completed only the relevant sections of the questionnaire. The explanations relating to the structure of the PCNs can be found in the replies to the questionnaire for producing exporters, Chongqing Hankook Tire Co., Ltd. ("**CHKT**") and Jiangsu Hankook Tire Co. Ltd. ("**JHKT**").

Appendix reference: [N/A](#)

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

*Not Applicable*

2. Please comment on the suitability of the PCN structure in regard to 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

*Not Applicable*

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

*Not Applicable*

## 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:	Shanghai Hankook Tire Sales Co., Ltd. (" <b>SHT</b> ")
Legal structure (e.g., limited company, sole trader, partnership etc)	Limited Company
Year of establishment:	1998
Other operating names:	N/A
Company registration number:	[ <b>CONFIDENTIAL</b> – commercially sensitive information]
Place of registration:	Shanghai
Name (point of contact):	[ <b>CONFIDENTIAL</b> – contains personal information]
Position:	Manager
Address:	8F Jinhe Center, NO.68 Hongcao Road, Xuhui District, Shanghai 200233, China
Telephone No:	[ <b>CONFIDENTIAL</b> – contains personal information]
Email:	[ <b>CONFIDENTIAL</b> – contains personal information]
Website:	<a href="https://www.hankooktire.cn/cn/zh/home.html">https://www.hankooktire.cn/cn/zh/home.html</a>

### A2 About your company

1. Describe the role of your company in relation to exports of the Goods Subject to Review 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.

Shanghai Hankook Tire Sales Co., Ltd. (hereinafter "**SHT**") is an associated company of Chinese exporting producers (Chongqing Hankook Tire, hereinafter "**CHKT**" and

Jiangsu Hankook Tire, hereinafter “**JHKT**”) of the goods subject to review. SHT sells the goods subject to review only in the Chinese market.

Appendix reference: [N/A](#)

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change

There were no changes in the legal form over the past 5 years.

Appendix reference: [N/A](#)

3. List and explain all authorisations your company has been required to obtain to produce, sell, or to export the Goods Subject to Review. 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.

Please see the answer for the below question A4.3.

Appendix reference: [N/A](#)

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

Not Applicable. SHT does not produce any goods subject to review.

Appendix reference: [N/A](#)

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.

Not applicable. SHT is not a member of any representative organization.

Appendix reference: [N/A](#)

## 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 **Section A – Company structure and operations**, subsection **A3 – Organisational structure** of **Annex II** for your company's worldwide corporate structure and affiliations.
2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or Goods Subject to Review or other goods you produce.

[SHT provides the internal hierarchical and organisational structure of the company in \[Exhibit A3.2A and A3.2B.\] For completeness' sake, regarding the specific roles of the companies within the group \(R&D, internal distribution, raw material supply etc.\) please refer to the worksheet A3 of Annex II.](#)

Appendix reference: [\[Exhibit A3.2A, Exhibit A3.2B\] \[CONFIDENTIAL – commercially sensitive information\]](#)

## A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations**, subsection **A4 – Owners and shareholders of Annex II** for:
  - a. all your company's shareholders that owned more than 5% of its shares during the POI, 1 January 2022 – 31 December 2022
  - b. the Board of Directors during the period of investigation (POI), 1 January 2022 – 31 December 2022
2. Explain your procedure for appointing the members of the Board of Directors.

[The Company has a Board of Directors, which consists of five members who are non-employee representatives, elected by the shareholders' meeting for a term of three years, renewable by re-election. If a director is not re-elected in time for the expiry of](#)

his/her term of office, or if a director resigns during his/her term of office, resulting in less than a quorum of the board of directors, the original director shall still perform his/her duties as a director in accordance with the provisions of the laws, administrative regulations and the articles of association of the company before the newly elected director assumes office. The Board of Directors shall have a chairman and a vice-chairman, who shall be elected by the Board of Directors.

Appendix reference: N/A

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.

- Articles of association
  - SHT provides the articles of association in [Exhibit A4.3A].
- Business licence
  - SHT provide the business licence in [Exhibit A4.3B]
- Proof of registration of the company
  - Not applicable. SHT does not have the proof of registration of the company.

Appendix reference: [Exhibit A4.3A, Exhibit A4.3B] [CONFIDENTIAL – commercially sensitive information]

## 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, the People's Republic of China, or in third countries for the production (e.g. sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements with other companies/persons for the supply of goods destined for internal sale, e.g. captive use, please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
TBR Customers	Sales contract	Please refer to the [Exhibit A5.1A], where customers with sales contracts are listed. In addition, SHT provides the sample sales contract in [Exhibit A5.1B]	
		Appendix reference: Exhibit A5.1A, Exhibit A5.1B <b>[CONFIDENTIAL – commercially sensitive information]</b>	

## 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?
SHT office 8F Jinhe Center, NO.68 Hongcao Road, Xuhui District, Shanghai 200233, China	all the accounting records

2. 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.

The financial year of SHT is from 1 January to 31 December. Also, there are not any changes over the last four financial year.
Appendix reference: N/A

3. For your company and any associated parties involved in the production, marketing or sales of the Goods Subject to Review, please attach a copy of your annual accounts covering the injury period including the financial statements and audit reports.

SHT provides the audit reports covering the review of period of the injury period.
--



Appendix reference: [Exhibit A6.3A, Exhibit A6.3B, Exhibit A6.3C, Exhibit A6.3D] **[CONFIDENTIAL – commercially sensitive information]**

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period.

Not applicable

Appendix reference: N/A

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. This includes:
- the trial balance which covers the beginning of the financial year to 1 January 2022;
  - the trial balance which covers the full financial year to 1 January 2022;
  - the trial balance which covers the beginning of the financial year to 31 December 2022.

SHT provides the trial balance which covers the beginning of the financial year from 1 January 2022 to 31 December 2022 in [Exhibit A6.5].

Appendix reference: [Exhibit A6.5] **[CONFIDENTIAL – commercially sensitive information]**

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

Not applicable.

Appendix reference: N/A

7. 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.

SHT provides the 2022 consolidated audit report of Hankook Tire & Technology Co., Ltd. (hereinafter "**HKT**", together with its related companies "**Hankook Group**") in [Exhibit A6.7]

Appendix reference: [Exhibit A6.7] <b>[CONFIDENTIAL – commercially sensitive information]</b>
--

8. 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; and

The accounting recognition, measurement and report of the company are made on the <b>[CONFIDENTIAL – commercially sensitive information]</b> . SHT's accounting principles and practices are fully set out in the Auditor's reports provided.
---

- |  |
|--|
| <ul style="list-style-type: none"> <li>• SHT's Chart of accounts             <ul style="list-style-type: none"> <li>- SHT provides the chart of accounts in [Exhibit A6.8A]</li> </ul> </li> <li>• SHT's Cost centres             <ul style="list-style-type: none"> <li>- SHT provides the cost centres in [Exhibit A6.8B]</li> </ul> </li> </ul> |
|--|

Appendix reference: [Exhibit A6.8A, Exhibit A6.8B] <b>[CONFIDENTIAL – commercially sensitive information]</b>
---

9. Have you changed your financial policies during the injury period? Please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes on the Goods Subject to Review or like goods.

Not applicable. SHT did not change the financial policies during the injury period.
---

Appendix reference: N/A
-------------------------

## A7 Your company's products

Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company's products, Annex II**.

1. For the Goods Subject to Review 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.

SHT provides the description of the Company Control Numbers used by SHT in its sales (hereinafter “CCN”) in [Exhibit A7.1.] In addition, please see the Annex II Section A7.1 how SHT’s CCN correspond to the PCNs.

Appendix reference: [Exhibit A7.1]  
**[CONFIDENTIAL – commercially sensitive information]**

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

Not applicable.

Appendix reference: N/A

3. If there are differences in characteristics between your range of Goods Subject to Review 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.

Not applicable.

Appendix reference: N/A

4. 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 **Section A – Company structure and operations**, subsection **A7.1 – Your company’s products**, Annex II where possible.

Not applicable. SHT does not export any products in the UK.

Appendix reference: N/A

5. For each type of the like goods sold on your domestic market and the Goods Subject to Review 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.

Not applicable. SHT does not export any products in the UK.

Appendix reference: N/A

6. Describe all other goods produced or sold by your company in the UK, providing a name and description. If appropriate, please group them by type/range. Please complete **Section A – Company structure and operations, A7.2 – Other goods, Annex II.**

Not applicable. SHT does not export any products in the UK.

Appendix reference: N/A

## SECTION B: Sales

As instructed by the TRA, SHT completed only the relevant sections of the questionnaire (B1, B2, B3, B4.2, B6).

Appendix reference: N/A

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

1. Please complete **Section B – Sales, subsection B1.1 – Upwards sales reconciliation, Annex II.**

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

SHT completed the **Table B1.1 – Upwards sales reconciliation, Annex II.** Please refer to the Annex II.

Appendix reference:

### B2 Captive sales

If your company has sales of the like good / Goods Subject to Review that are made between associated companies for further processing, transformation, or assembly (captive sales) please complete **Section B – Sales, subsection B2 – Captive sales.**

Not applicable. SHT has no captive sales.

Appendix reference: N/A

## B3 Sales

1. Please describe your company's channels of distribution, highlighting any differences between the domestic market and exports to the UK

Not applicable. SHT sells the goods subject to review only in the domestic market to **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: N/A

2. Please explain how you have categorised customers in your sales data, highlighting any differences between the domestic market and exports to the UK.

SHT has only two different customer categories, which are **[CONFIDENTIAL – commercially sensitive information]**. SHT provides the customers' information and its payment terms in Exhibit B3.2.

Appendix reference: Exhibit B3.2  
**[CONFIDENTIAL – commercially sensitive information]**

3. 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.

The terms of sale to **[CONFIDENTIAL – commercially sensitive information]** are following:

SHT has **[CONFIDENTIAL – commercially sensitive information]**.

The sales price is **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: N/A

4. 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.

The sales process of SHT can generally be classified into the two following types:

In the case of [CONFIDENTIAL – commercially sensitive information] billing, [CONFIDENTIAL – commercially sensitive information].

In the case of [CONFIDENTIAL – commercially sensitive information] billing, SHT [CONFIDENTIAL – commercially sensitive information].

[CONFIDENTIAL – commercially sensitive information].

Appendix reference: N/A

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

With regard to the sales between [CONFIDENTIAL – commercially sensitive information] and SHT:

There are no framework sales contracts (neither individual sales contract nor long-term framework contract) between [CONFIDENTIAL – commercially sensitive information] and SHT. [CONFIDENTIAL – commercially sensitive information]. The sales terms and conditions are mentioned in the questionnaires completed by [CONFIDENTIAL – commercially sensitive information] (i.e., Section B3.3).

With regard to the sales between SHT and the [CONFIDENTIAL – commercially sensitive information]:

[CONFIDENTIAL – commercially sensitive information] in Exhibit A5.1. Also, SHT provides a sample contract in Exhibit B3.5.

Appendix reference: Exhibit A5.1, B3.5  
[CONFIDENTIAL – commercially sensitive information]

6. Please explain production scheduling, such as whether production begins after the customers have established their product specifications (contract/order) and the sale has been made, or according to normal company production schedules.

Not applicable. SHT does not produce any products and it only sells in the domestic market.

Appendix reference: N/A

7. Provide copies of all price lists applicable during the POI for all customer types in the UK, including those used by associated companies. Explain your pricing procedure and whether sales prices differ between or among grades, types or specifications of the Goods Subject to Review or among customers, regions or time periods.

Not applicable. SHT only sells in the domestic market.

Appendix reference: N/A

8. For all sales through associated companies, please provide a detailed description of how sales are made, detailing the procedure followed between time of order and delivery to the first independent customer. Please explain how the invoicing and payments are made.

Not applicable. SHT only sells to [CONFIDENTIAL – commercially sensitive information].

Appendix reference: N/A

## B4 Sales Transactions

### B4.1 UK Sales

In this part, you must provide complete information on sales of the Goods Subject to Review exported by your company to the UK during the POI.

1. Please provide the sales information for your company's sales to all customers in the UK in **Section B – Sales**, subsection **B4.1 – Sales to the UK, Annex II**. For instructions on filling out and explaining the adjustments for sales to the UK, please see **Section C**, subsection **C1 – Adjustments for export sales to the UK**

- Report each good sold on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line, as a separate transaction. If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

2. 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 **Section B – Sales**, subsection **B4.1 – Sales to the UK, Annex II**.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

3. Please list any costs incurred by your associated companies which have been paid or reimbursed by your company, directly or indirectly linked with the Goods Subject to Review. In detail, explain the types of costs listed.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

4. Select two invoices 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.
  - order acceptance.
  - commercial invoice.
  - applicable discounts or rebates.
  - credit/debit notes.
  - long or short-term contract of sale.
  - inland freight contract.
  - bank documents showing proof of payment.
  - details of any tax rebates; and
  - documents relating to transport at CIF or DDP.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

## B4.2 Domestic sales

In this part, you must provide complete information on sales of the like goods made by your company to independent and associated customers on the domestic market during the POI.

1. Please provide the sales information for your company's sales to all customers in the People's Republic of China in **Section B – Sales**, subsection **B4.2 – Domestic sales, Annex II**. For instructions on filling out and explaining the adjustments for domestic sales, please see **Section C**, subsection **C2 – Adjustments for domestic sales** (below).

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.



If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

2. Select two invoices from two different customers regarding sales to domestic customers during the POI. Provide a complete set of documents for these sales.

For example:

- purchase order.
- order acceptance.
- commercial invoice.
- applicable discounts or rebates.
- credit/debit notes.
- long or short-term contract of sale.
- inland freight contract; and
- bank documents showing proof of payment.

SHT provides the sample documents for the sales in Exhibit B4.2.2.A &B.
---

Appendix reference: Exhibit B4.2.2.A &B [ <b>CONFIDENTIAL</b> – commercially sensitive information]
--

## B5 Currency conversions

To compare export sales prices with domestic sales prices, a conversion of currency will be required.

1. Please provide the actual exchange rates used by your company for converting the payment for export sales into your accounting currency during the POI.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: N/A
-------------------------

## B6 Sales to other countries

1. Please complete **Section B – Sales**, subsection **B6 – Export sales to Third Countries, Annex II** providing total sales, by destination country, for your like goods which are exported.

Not applicable. SHT only sells in the Chinese market.	
	Appendix reference: <a href="#">N/A</a>

## SECTION C: Fair comparison

If the TRA decide that it is appropriate to recalculate, we will conduct a fair comparison between the normal value and the export price of the Goods Subject to Review. In some cases adjustments may be required. When you make any adjustment claim, you will need to show how the issue you raise affects price comparability.

In Section C, please give details of any adjustments you want to claim and information you can provide to verify these adjustments. Please keep a record of the information you provide to facilitate subsequent verification.

This section is divided into subsections **C1 – Adjustments on export sales to the UK** and **C2 – Adjustments on domestic sales in the People’s Republic of China**. Please complete those questions that relate to adjustments you wish to claim and report all charges in your accounting currency.

As instructed by the TRA, SHT completed only the relevant sections of the questionnaire (C2).
---

Appendix reference: <a href="#">N/A</a>
---

### C1 Adjustments on export sales

Adjustments should be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales**, subsection **B4.1 – Sales to the UK Annex II**. The following questions relate to the adjustments provided in this annex. If they are not applicable, then please state this in the relevant box.

1. Please detail your policy for granting discounts and rebates to customers in the UK and to third countries.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

2. If discounts or rebates vary by customer category, please explain separately the discounts and rebates given to each category.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

3. Please explain how you have quantified each of the charges included under transportation, insurance, handling, loading and ancillary costs. Identify the general ledger account(s) where each expense is recorded.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

4. Credit refers to the cost of the time the buyer is given to pay for the goods, as typically agreed in the terms of payment. An adjustment is warranted when credit terms for export sales differ from the credit terms for domestic sales. A credit adjustment is to be made even if funds are not borrowed to finance the accounts receivable

Please explain how the interest rates are decided and the basis on which they are used.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

5. For the reporting of:

- differences in after sales costs;
- differences in commissions paid regarding sales under consideration; and
- any other adjustments made for differences not provided for in the above.

Please state:

- what the basis of the adjustment is; and
- how are the adjustments are reported.

Not applicable. SHT only sells in the Chinese market.
---

Appendix reference: <a href="#">N/A</a>
---

## C2    Adjustments on domestic sales

Please make adjustments for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales, B4.2 – Domestic sales, Annex II**. All charges must be reported in your accounting currency.

1. Please describe in detail your policy for granting discounts and rebates to customers in your country.

As explained in the answer for the above question B3.3[ <b>CONFIDENTIAL – commercially sensitive information</b> ]
--

Appendix reference: N/A
-------------------------

2. If discounts or rebates vary by customer category, please explain separately the discounts and rebates given to each category.

[ <b>CONFIDENTIAL – commercially sensitive information</b> ]
--

Appendix reference: N/A
-------------------------

3. Please explain how you have quantified each of the charges included under domestic freight. Identify the general ledger account(s) where each expense is recorded.

[ <b>CONFIDENTIAL – commercially sensitive information</b> ]
--

Appendix reference: Exhibit C2.3. [ <b>CONFIDENTIAL – commercially sensitive information</b> ]
---

4. An adjustment can be made to take account of differences in physical characteristics between the goods sold in the UK and similar types sold in the domestic market.

Please provide a full explanation of each difference identified.

Not Applicable. SHT does not produce any products and not export any products in the UK.
--

Appendix reference: <a href="#">N/A</a>
---

5. An adjustment can be made for differences in levels of trade where the export price (including a constructed export price) is:

- at a different level of trade from the normal value; and
- the difference has affected price comparability.

Please explain how you have calculated this adjustment.

<a href="#">Not applicable.</a>
---------------------------------

Appendix reference: <a href="#">N/A</a>
---

6. Please explain the basis on which you calculated any adjustments to packing costs.

<a href="#">Not applicable. No packing cost is charged by SHT.</a>
--

Appendix reference: <a href="#">N/A</a>
---

7. For adjustments for import charges please do the following:

- provide original and English translations of statutes and regulations authorising duty drawback on exported goods and the governing methods used to calculate duty drawback.

<a href="#">Not applicable. SHT does not claim any duty drawback.</a>
---

Appendix reference: <a href="#">N/A</a>
---

8. Please explain the method you used to connect the duty drawback amount to the specific UK sale and to third country sales.

<a href="#">Not applicable.</a>
---------------------------------

Appendix reference: <a href="#">N/A</a>
---

9. Please explain the association between the amount received from the government when you export, and the amount paid for imported materials.

<a href="#">Not applicable.</a>
---------------------------------

Appendix reference: <a href="#">N/A</a>
---

10. List all indirect taxes imposed on the products sold in the domestic market which were either rebated upon exportation or not collected on the products exported to the UK and to third countries.

Not applicable.

Appendix reference: N/A

- For each tax listed above, provide English translations of statutes and regulations authorising the collection of the tax, including documents explaining the method of calculation, assessment, and payment of the tax.

Not applicable.

Appendix reference: N/A

- For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

Not applicable.

Appendix reference: N/A

- Specify when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

Not applicable.

Appendix reference: N/A

11. Credit refers to the cost of the time the buyer is given to pay for the goods, as typically agreed in the terms of payment. An adjustment is warranted when credit terms for export sales differ from the credit terms for domestic sales. A credit adjustment is to be made even if funds are not borrowed to finance the accounts receivable

Please explain how the interest rates are decided and the basis on which they are used.

SHT reported credit expenses according to credit period from the invoice date to payment date on a transaction specific basis as follows:  

$$\text{Credit expense} = \text{Net sales amount} \times \text{interest rate on short term borrowings (*)} \times \text{credit period} / 365$$

(\*) The short-term interest rate is the interest rate published by the People's Bank of China.

Credit period = Account receivable clearing date - billing date

SHT provides the sample calculation of credit expense in Exhibit C2.11.

Appendix reference: Exhibit C2.11  
**[CONFIDENTIAL – commercially sensitive information]**

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

As mentioned in the responses to Section B3.4 and C2.1, **[CONFIDENTIAL – commercially sensitive information]**. SHT provides the calculation of **[CONFIDENTIAL – commercially sensitive information]** in the Exhibit C2.12.

Appendix reference: Exhibit C2.12  
**[CONFIDENTIAL – commercially sensitive information]**

13. If commissions paid to independent or associated sellers were reported explain the terms under which commissions are given.

Not applicable. There are no associated sellers for SHT's sales to its customers.

Appendix reference: N/A

14. If an adjustment has been included for other factors not provided for above, please provide a description of the adjustment, an explanation of why it has been included and the basis of its calculation.

During the POI, SHT **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: Exhibit C2.14.  
**[CONFIDENTIAL – commercially sensitive information]**



## SECTION D: Costs and performance

As instructed by the TRA, SHT completed only the relevant sections of the questionnaire (All relevant sections except D7).
--

Appendix reference: N/A
-------------------------

### D1 Turnover

1. Please complete **Section D – Costing Information**, subsection **D1 – Turnover, Annex II** by reporting your total sales after all discounts and excluding taxes, for the injury period.
  - If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.
  - The total turnover must reconcile with the turnover in your financial reporting (accounts).

### D2 Statement of profit and loss and other comprehensive income

1. Complete **Section D – Costing information, subsection D2 – Income statement, Annex II** with information about all the goods your company produces, for the injury period.
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.

SHT provides the income tax statement covering the review of period of the injury period.
---

Appendix reference: Exhibit D2.2A, 2B, 2C, and 2D <b>[CONFIDENTIAL – commercially sensitive information]</b>
--

### D3 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.

Not applicable. Being a reseller, SHT is not involved in the production.
--

Appendix reference: N/A
-------------------------

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

Not applicable.
-----------------

Appendix reference: N/A
-------------------------

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).

Not applicable.
-----------------

Appendix reference: N/A
-------------------------

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

Not applicable.
-----------------

Appendix reference: N/A
-------------------------

## D4 Upwards cost reconciliation

1. Complete **Section D – Costing information**, subsection **D4 – Upwards cost reconciliation, Annex II**.

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

## D5 Capacity

1. Complete **Section D – Costing information**, subsection **D5 – Capacity, Annex II**.

Explain your calculation of the capacity and the capacity utilisation for the Goods Subject to Review. What is the basis for calculating your capacity? (For example, number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.)

Not applicable. Being a reseller, SHT is not involved in the production.

Appendix reference: N/A

## D6 Stocks

1. Complete **Section D – Costing information, D6 – Stocks, Annex II**. Explain the difference between your own production and purchased goods.

SHT provides the stock information of purchased goods in Annex II. Section D6.

Appendix reference: N/A

2. Please comment on the level and trend of stocks that you have reported above.

As can be seen in the Annex II, Table D6, **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: N/A

## D7 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the goods concerned and the like goods. Please explain:
- how you differentiate your waste, scrap, and by-products.
  - what you do with your waste, scrap, and by-products.
  - how any income or cost from waste, scrap, and by-products is recorded
  - the average waste, scrap, and by-product ratio resulting from the production process of the Goods Subject to Review and like goods.

Not applicable. Being a reseller, SHT is not involved in the production.

Appendix reference: N/A

2. Please identify any products which share a joint process with the Goods Subject to Review and/or the like goods which you produce. Please indicate at which point in the manufacturing process the products diverge.

Not applicable.

Appendix reference: [N/A](#)

3. Please explain how your costs of production (per unit) differ between the Goods Subject to Review and/or the like goods and its joint products, if any, at the point of divergence. Comment on the reason for this difference and explain your method(s) of calculation.

Not applicable.

Appendix reference: [N/A](#)

## D8 Purchases

1. Please complete **Section D – Costing information**, subsection **D8 – Purchases, Annex II**, showing purchases by total value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.
2. Within your company, do you use any integrated processes in the production of the Goods Subject to Review? If so, please explain.

Not applicable. SHT does not produce any products.

Appendix reference: [N/A](#)

## D9 Profitability and administration, selling and general costs

1. Please complete **Section D – Costing information**, subsection **D9 – Profitability, Annex II**.
2. Please explain how you calculate profitability for the Goods Subject to Review/like goods, referring to your accounting and bookkeeping methods. Attach a breakdown to show how you have calculated the figures in **D9 – Profitability**.

A calculation worksheet is provided in Exhibit D9. Please note that **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: Exhibit D9.2  
**[CONFIDENTIAL – commercially sensitive information]**

## D10 Cost to make (CTM) in the People's Republic of China

- Please provide the CTM for your domestic market (the People's Republic of China) by completing **Section D – Costing information**, subsection **D10.1 – CTM in the People's Republic of China**.
  - Provide details for each PCN of your goods during the POI, produced by your company or an associated party.
  - For each associated party, make a new copy and complete the spreadsheet annex separately.
  - Note that subheadings of each line item (e.g. raw materials, energy) can be changed to suit the categorisation of your own cost accounting system.
- If there are differences in production costs for the same PCN between your like goods and the Goods Subject to Review, explain the reasons for the differences.

Not applicable. SHT does not produce any products.

Appendix reference: N/A

- Please state the cost allocation method for each cost subheading used to allocate costs against individual PCNs (e.g. units, tonnes, labour hours etc)

Not applicable. SHT does not produce any products.

Appendix reference: N/A

- If your company incurred any extraordinary costs (such as start-up or ramp up costs) during the POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised in your accounts.

Not applicable. SHT does not produce any products.

Appendix reference: N/A

- Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like

goods, and how you have reported this in the cost to make figures and company accounts.

Not applicable. SHT does not produce any products.

Appendix reference: [N/A](#)

## D11 Administrative, Sales and General (AS&G) in the People's Republic of China

1. Please provide AS&G costs for the like goods produced for your domestic market by completing Section D – Costing information, subsections D11.1 – AS&G for domestic market.
  - Provide details for each cost type of goods produced during the POI, by your company or an associated party.
  - Note that subheadings of each line item (e.g., sales commissions, supply and client) must be changed to suit the categorisation of your own cost accounting system.
2. Please explain the cost allocation and apportion method used for each cost type for the POI, including an explanation of that allocation and apportion method under each cost type.

Please refer to the cost allocation method for each cost type as below.

**1. Selling costs**

**[CONFIDENTIAL – commercially sensitive information: policy on cost allocation].**

**2. Administrative and general costs**

**[CONFIDENTIAL – commercially sensitive information: policy on cost allocation]**

Appendix reference: [N/A](#)

3. If there are differences in costs for the same cost type between your Goods Subject to Review and like goods explain the reasons for the differences.

Except for certain expenses, **[CONFIDENTIAL – commercially sensitive information]**.

Appendix reference: [N/A](#)

## D12 Raw material (RM) and major input purchases

1. Please complete **Section D – Costing information**, subsection **D12 – RM purchased, Annex II** detailing the RM and major input purchases accounting for >5% of the total cost to make and sell (>1% if energy for energy related costs) during the POI

Please provide an invoice and any supporting documents for two of your purchases stated within D12. Use the box below to give an overview of any supporting documents provided.

[Not applicable. SHT does not produce any goods subject to review.](#)

Appendix reference: [N/A](#)

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. Also, in addition to the 'Cost to make (CTM)' sheets for Domestic sales (D10.1), please provide the cost to make of the material by the associated suppliers on the same basis by adding in a column to the 'raw materials and input purchases' sheet (D12), labelling it as 'Associated supplier CTM'.

[Not applicable. SHT does not produce any products.](#)

Appendix reference: [N/A](#)

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.

[Not applicable. SHT does not produce any products.](#)

Appendix reference: [N/A](#)

## D13 Specificities regarding the exporting country

In addition to the questions below exporters should also complete **Annex III** and provide the requested evidence.

The European Commission Staff working document on the People's Republic of China for the purposes of trade defence investigations, includes evidence that the GOC interferes with the decision-making processes of private and state-owned companies in pursuance of goals that reflect the GOC's interests rather than the free market (p.39).

Please comment on these claims and describe the GOC influence and or control over internal company decision making. If there are specific producers of Bus and Lorry Tyres over which the GOC has control or influence regarding internal company decision-making, it would be helpful if you can name those producers.

There is no GOC influence or control over SHT's internal decision making and management practices. SHT could not obtain any information on the producers of bus and lorry tyres influenced by the GOC regarding internal company decision-making.

Hankook Group is in any case completely free from government intervention. In particular, the GOC has no influence whatsoever in the corporate management of Hankook Group. Hankook Group's Korean holding company indirectly owns **[CONFIDENTIAL – commercially sensitive information: meaningful summary: majority]** of the shares of SHT.

Appendix reference: [N/A](#)

The European Commission Staff working document on the People's Republic of China for the purposes of trade defence investigations, includes evidence that the GOC intervenes in the economy to support industries that it deems strategic (see e.g., p 14).

Please comment on these claims, and describe any government measures, policies, laws or directives (including regional and industry specific measures) that have impacted any aspect of the production and sale, whether domestically or for export, of Bus and Lorry Tyres during the injury period, 1 January 2019 to 31 December 2022.



If any of these government measures have ceased, please indicate when this occurred.

There are no government measures, policies, laws or directives that have impacted any aspect of the production and sales of bus and lorry tyres during the injury period.

Appendix reference: N/A

Please provide an explanation, plus any supporting evidence, for each of the following areas to show that these costs/prices are determined by open market conditions. Where costs/prices may be low please offer an explanation, plus any supporting evidence, of the cause.

1. **Exporters access to bank financing.** Please describe any capital benefits distributed to exporting producers by a government department, agency, institution, or SOE bank (including investment, loans or grants), motivated by non-market forces, during the POI 1 January 2022 to 31 December 2022. This includes access to finance granted by institutions which implement public policy objectives or otherwise not acting independently of the State.

Not applicable. SHT is not an exporter.

Appendix reference: N/A

2. **Chinese exporters preferential tax regimes.** Please describe any preferential tax rules which benefit producers and/or exporters of Bus and Lorry Tyres.

Not applicable. SHT is not an exporter.

Appendix reference: N/A

3. **Chinese exporters beneficial energy prices.** Please describe any influence that any government department, agency or institution, has had on the energy costs incurred by producers within the bus and lorry tyre industry. This may include:
  - a. Information about whether government agencies regulate electricity, coal or gas prices, including how these are regulated.
  - b. How electricity prices are determined for different provinces and industries.

Not applicable. SHT is not an exporter.

Appendix reference: <a href="#">N/A</a>
---

4. **Chinese exporters beneficial labour costs.** Please provide information on any government intervention in the labour market, within the Bus and Lorry Tyre Industry. This includes:
- a. Laws or government policy affecting the formation and operation of Trade Unions.
  - b. Laws or government policy affecting wages or salaries (including minimum or maximum wage rates).
  - c. Government intervention in the hiring or dismissal of employees working for Bus and Lorry Tyre producers.

Not applicable. <a href="#">SHT is not an exporter.</a>
---

Appendix reference: <a href="#">N/A</a>
---

5. **Chinese exporters beneficial raw material prices.** Please describe any influence that any government department, agency or institution, has had on the raw material costs incurred by producers within the Bus and Lorry tyre industry.

Not applicable. <a href="#">SHT is not an exporter.</a>
---

Appendix reference: <a href="#">N/A</a>
---

6. **Chinese exporters beneficial land costs.** Please describe any government intervention that has occurred in the allocation or sale of land to producers within the Bus and Lorry Tyre Industry (which has been used in the production and/or export of the like good or goods subject to review). This may include (but is not limited to) discounts or preferential contract terms and may be a result of provincial or industry specific government policies.

Not applicable. <a href="#">SHT is not an exporter.</a>
---

Appendix reference: <a href="#">N/A</a>
---

7. Please provide any information which you believe is relevant and would like us to consider as part of our determination on whether a Particular Market Situation exists in the Bus and Lorry tyre industry in your country.

Not applicable.	
	Appendix reference: N/A

## SECTION E: Other questions

As instructed by the TRA, SHT did not complete this section as SHT does not have additional comments that are different from the other Hankook parties. Therefore, please refer to the questionnaire responses of CHKT and JHKT.
--

Appendix reference: <a href="#">N/A</a>
---

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 may cause injury to the UK industry, for example:
  - volume and prices of imports not sold at dumped 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.

Not applicable.
-----------------

Appendix reference: <a href="#">N/A</a>
---

2. Would the cause(s) or degree of injury change if the existing anti-dumping measure on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

Not applicable.
-----------------

Appendix reference: <a href="#">N/A</a>
---

3. Please describe how you would expect to be affected, if the existing anti-dumping measure on the goods subject to review were to no longer apply, regarding:
  - your exports of the goods subject to review to the UK
  - the market price of the goods in the UK

Not applicable.
-----------------

Appendix reference: <a href="#">N/A</a>
---



## 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 – Fair comparison	✓
Section D – Costing information	✓
Section E – Other questions	N/A

+Add additional rows as required.

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

Appendix reference	Document title
Exhibit A3.2A [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A3.2B [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A4.3A [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A4.3B [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A5.1A [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A5.1B [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3A [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3B [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3C [CONFIDENTIAL]	[CONFIDENTIAL – commercially sensitive information]

Exhibit A6.3D <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit A6.5 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit A6.7 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit A6.8A <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit A6.8B <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit A7.1 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit B3.2 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit B3.5 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit B4.2.2A <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit B4.2.2B <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit C2.3 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit C2.11 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit C2.12 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit C2.14 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit D2.2A <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit D2.2B <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit D2.2C <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit D2.2D <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]
Exhibit D9.2 <b>[CONFIDENTIAL]</b>	<b>[CONFIDENTIAL</b> – commercially sensitive information]

☒ Confidential

Trade Remedies Authority  
☐ Non-Confidential

### SIGNATURE

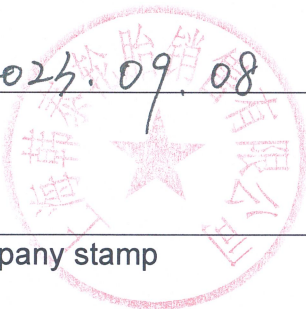
By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the UK Trade Remedies Authority.

Internal registration number: 91310104789562982X  
Company name: Shanghai Hankook Tire Sales Co.,Ltd.

Date

2024.09.08

Company stamp



Kang Seok.

Signature of authorised official

Finance & Accounting Team  
Manager

Name and title of authorised official