



Subsidy Questionnaire (Exporter)

Case TS0036: certain pneumatic tyres used for buses and lorries exported from the People's Republic of China

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:	TS0036@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) by 8 September 2023.

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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 certain pneumatic tyres of a kind used for buses and lorries from the People's Republic of China 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:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

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 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 concerned that you export.

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

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 TS0036@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 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., 23/05/2019).
- 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 recoverable tax unless otherwise stated.
- Please refer to the case number, TS0036, 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, 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 Subject to Review, they should **also** complete the Exporter questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire template.
- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the Goods Subject to Review exported 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 export good 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 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 th September ~ 15 th October
Appendix reference:

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.

The scope of this investigation

Goods concerned

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 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

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	315/80R22.5FNTL
2	10	100	R	22.5	T	N	TL	10/100R22.5TNTL
3	13	100	R	19.5	Z	N	TT	13/100R19.5ZNTT
4	275	70	R	22.5	D	Y	TL	275/70R22.5DYTL

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.

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

<i>Not Applicable</i>

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

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

A2 About your company

1. Describe the role of your company in relation of 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 and Jiangsu Hankook Tire) 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
N/A	N/A	N/A
N/A	N/A	N/A

N/A	N/A	N/A
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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 good.

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. 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

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.

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

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 concerned.

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 **[CONFIDENTIAL – commercially sensitive information]**, 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:
 - all your company's shareholders that owned more than 5% of its shares during the POI 1 January 2022 – 31 December 2022;
 - the Board of Directors during the period of investigation (POI), 1 January 2022 – 31 December 2022.

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.

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 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] [CONFIDENTIAL – commercially sensitive information]	

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.
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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.
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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

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

5. 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

6. 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]
[CONFIDENTIAL – commercially sensitive information]

7. 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

The accounting recognition, measurement and report of the company are **[CONFIDENTIAL – commercially sensitive information]**. SHT's accounting principles and practices are fully set out in the Auditor's reports provided.

- SHT’s Chart of accounts
 - SHT provides the chart of accounts in [Exhibit A6.8A]
- SHT’s Cost centres
 - SHT provides the cost centres in [Exhibit A6.8B]

Appendix reference: [Exhibit A6.8A, Exhibit A6.8B] **[CONFIDENTIAL – commercially sensitive information]**

8. Have you changed your financial policies 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 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

1. Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company’s products Annex II**. If your company manufactures a range of Goods Subject to Review 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 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]
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3. If your company does not use the same CCNs across production, sales and invoicing, please explain how they differ.

Not applicable.

Appendix reference: N/A

4. 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

5. In relation to the technical, physical. and other relevant factors, how are the products you export different from those produced in the UK.

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

Appendix reference: N/A

6. 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.

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

Appendix reference: N/A

7. Please complete **Section A – Company structure and operations, A7.2 – Other goods, Annex II** 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

B1 Sales

1. Please complete **Section B – Sales**, subsection **B1.1 – Total Sales, Annex II** by reporting your total sales excluding recoverable taxes by product type and destination.

If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.

The total sales must reconcile with the sales figure in your financial accounts.

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

SHT completed the Table B1.1 – Total sales reconciliation, Annex II and the consolidated version of Table B1.1 – Total sales reconciliation, Annex II . Please refer to the Annex II (Excel).
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Appendix reference: N/A

2. Please complete **Section B – Sales**, subsection **B1.2 – Upwards sales reconciliation, Annex II**.

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

SHT completed the Table B1.2 – Upwards sales reconciliation, Annex II . Please refer to the Annex II (Excel).
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Appendix reference: N/A

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.

Not applicable.

Appendix reference: N/A

2. If applicable, please provide copies of price lists for the like goods for 1 January 2022 – 31 December 2022.

Not applicable.	Appendix reference: N/A
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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.

Not applicable.	Appendix reference: N/A
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4. Does delivery price vary between customers? If so, then please explain what these differences may relate to.

Not applicable.	Appendix reference: N/A
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5. Please provide copies of the relevant policy documentation for the duty drawback schemes and export VAT schemes.

Not applicable.	Appendix reference: N/A
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B2.2 UK transactions

In this part, you must provide complete information on sales of the goods subject to review 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 **Section B – Sales**, subsection **B2 – Sales to the UK, Annex II**.

Provide all sales and returns of the Goods Subject to Review 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.

Not applicable.	Appendix reference: N/A
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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 **B2 – Sales to the UK, Annex II**.

Not applicable.

Appendix reference: N/A

3. 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.

Appendix reference: N/A

SECTION C: Costs and performance

C1 Statement of profit and loss and other comprehensive income

1. Complete **Section C – Costing information, subsection C1 – Income statement, Annex II** 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.

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

Appendix reference: Exhibit C2.2A, 2B, 2C, and 2D [CONFIDENTIAL – commercially sensitive information]
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C2 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.

Appendix reference:

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:

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:

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:	

C3 Upwards cost reconciliation

1. Complete **Section C – Costing information**, subsection **C3 – Upwards cost reconciliation, Annex II**.

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

Not applicable.	
Appendix reference:	

C4 Purchases of the Goods Subject to Review / like goods

1. Please complete **Section C – Costing information**, subsection **C4 – Purchases, Annex II** for the Goods Subject to Review / 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).

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 Subject to Review purchased and sold by your company and your associated companies.

Please refer to Table C4 – Purchases, Annex II	
Appendix reference: N/A	

3. 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	

C5 Raw material (RM) and major input purchases

1. Please complete **Section C – Costing information**, subsection **C5 – RM and input purchases, Annex II** 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.

Not applicable.	Appendix reference: N/A
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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.	Appendix reference: N/A
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SECTION D: Subsidies

D1 – General

The programmes being considered by this transition review are 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.

1. Subsidy programmes

No.	Subsidy Name	Subsidy Type
1	Preferential loans	Direct transfer of funds
2	Preferential financing and insurance: bonds	Direct transfer of funds
3	Preferential financing and insurance: support for foreign investment	Direct transfer of funds
4	Preferential financing and insurance: export credit insurance	Direct transfer of funds
5	Provision of electricity for less than adequate remuneration	Government provision of goods and services for less than adequate remuneration (LTAR)
6	Provision of land use rights for less than adequate remuneration	Government provision of goods and services for less than adequate remuneration (LTAR)
7	Enterprise Income Tax ('EIT') reduction for High and New Technology Enterprises	Government revenue foregone or not collected
8	Enterprise Income tax (EIT) offset for research and development expenses	Government revenue foregone or not collected
9	Land use tax exemption	Government revenue foregone or not collected

10	Local tax discounts or refunds	Government revenue foregone or not collected
11	VAT exemptions and import tariff rebates for the use of imported equipment and technology	Government revenue foregone or not collected
12	Import duty drawback scheme for the purchase of natural rubber	Government revenue foregone or not collected
13	Energy saving, conservation and emission grants	Direct transfer of funds
14	Grants related to technological upgrading, renovation or transformation	Direct transfer of funds
15	Ad hoc grants provided by municipal/regional authorities	Direct transfer of funds

D2 – Grants

Complete **D2 – Grants in Section D – Subsidies of Annex II** 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.

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

For **[CONFIDENTIAL – commercially sensitive information]**, please refer to the Exhibit D2.1

Appendix reference: Exhibit D2.1
[CONFIDENTIAL – commercially sensitive information]

D3 – Loans

Complete **D3 – Loans in Section D – Subsidies of Annex II** 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.

<p>1) Preferential Loans</p> <p style="padding-left: 40px;">Not applicable. [CONFIDENTIAL – commercially sensitive information].</p> <p>2) Preferential financing and insurance: bonds</p> <p style="padding-left: 40px;">Not applicable. [CONFIDENTIAL – commercially sensitive information].</p> <p>3) Preferential financing and insurance: support for foreign investment</p> <p style="padding-left: 40px;">Not applicable. [CONFIDENTIAL – commercially sensitive information].</p> <p>4) Preferential financing and insurance: export credit insurance</p> <p style="padding-left: 40px;">Not applicable. [CONFIDENTIAL – commercially sensitive information].</p>	<p>Appendix reference:</p>
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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.)

<p>SHT [CONFIDENTIAL – commercially sensitive information].</p>	<p>Appendix reference: N/A</p>
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D4 – Loan guarantees

Complete **D4 – Loan guarantees programmes in Section D – Subsidies of Annex II** for any loan guarantees received or benefited from related to programmes identified in D1. Please list all the loans guarantees benefitting your organisation during the POI irrespective of whether they were received outside the POI.

Include any additional loan guarantees 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 loan guarantee identified.

Not applicable. SHT has not received loan guarantees during the POI.
--

Appendix reference: N/A

2. Please explain how the guaranteed amount was determined.

Not applicable. SHT has not received loan guarantees during the POI.
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Appendix reference: N/A

D5 – Debt-for-equity swaps

Complete **D5 – Debt-for-equity swaps in Section D – Subsidies of Annex II** for debt-for-equity received or benefited from related to programmes identified in D1. Please list all the debt-for-equity swaps relating to the POI irrespective of whether they were received outside the POI.

Include any additional Debt-for-Equity swaps 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 of the debt-for-equity swap programme identified.

Not applicable. SHT has not utilized debt-for-equity swap.
--

Appendix reference:

2. Describe each transaction with all the steps leading to the debt cancellation in exchange for equity, including the role of all government and non-government entities involved in each transaction.

Not applicable. SHT has not utilized debt-for-equity swap.
--

Appendix reference:

3. What are the sources of funds for these debt-for-equity swaps? Please identify both public and private sources and the ratio of public to private.

Not applicable. SHT has not utilized debt-for-equity swap.
--

Appendix reference:

4. Explain the expected commercial rate of return on equity sought by the relevant foreign authority and its calculation, and provide any study and analysis carried out by independent parties on this issue.

Not applicable. SHT has not utilized debt-for-equity swap.
Appendix reference:

D6 – Land-use rights

Complete **D6 – Land-use rights in Section D – Subsidies of Annex II** for all Land-use rights received or benefited from related to programmes identified in D1. Please list all the Land-use rights relating to the POI irrespective of whether they were received outside the POI.

Include any additional Land Rights Use 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.

Not applicable. SHT has not acquired land use right.
Appendix reference: N/A

2. Please explain the process your company went through to apply for the land-use rights. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the rights. Were the decisions to grant the rights dependent on the purpose of the land use?

Not applicable.
Appendix reference: N/A

D7 – Export credits and financing

Complete **D7 – Export credits and financing in Section D – Subsidies of Annex II** 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 irrespective of 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.

Not applicable. [CONFIDENTIAL – commercially sensitive information] .
Appendix reference: N/A

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

Not applicable.
Appendix reference: N/A

D8 – Equity infusion

Complete **D8 – Equity infusion in Section D – Subsidies of Annex II** for any Equity Infusion received or benefited from related to programmes identified in D1. Please list all the Equity infusion applicable to the POI of irrespective whether they were received outside the POI

Include any additional Equity Infusion 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.

Not applicable. SHT has not made an equity infusion.
Appendix reference: N/A

2. What was the expected commercial rate of return on equity sought by the foreign authority that gave the equity infusion?

Not applicable.
Appendix reference: N/A

3. For equity investments made by the Government of the PRC, provide details of private (i.e., non-foreign authority) equity investments made contemporaneously with the Government's equity infusion, including:

- the dates
- the numbers of shares
- the amount paid per share for each purchase
- a description of the rights and preferences of the equity interests received by these private entities

- how these differ from the rights and preferences of the equity interests received or held by the government
- a description of the circumstances and of any agreements related to these private equity purchases including the role played by the government or entities controlled or owned by the government in the negotiation and/or fulfilling of said agreements; and
- agreements, notes, or other information related to these purchases should be provided.

Not applicable.
Appendix reference: N/A

D9 – Provision of goods and services

Complete **D9 – Provision of goods and services in Section D – Subsidies of Annex II** 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. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

Not applicable. SHT has not received the provision of goods and services.
Appendix reference: N/A

D10 – Purchase of goods

Complete **D10 – Purchase of goods in Section D – Subsidies of Annex II** for Purchase of goods received or benefited from related to programmes identified in D1. Please list all the Purchase of goods subsidy programmes applicable to the POI irrespective of whether they were received outside the POI

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

Not applicable. SHT has not received the purchase of goods.
Appendix reference: N/A

D11 – Preferential tax programmes

Complete **D11 – Preferential tax programmes in Section D – Subsidies of Annex II** 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.

Not applicable.
Appendix reference:

D12 – Tariff and VAT Exemptions

Complete **D12 – Tariff and VAT Exemptions in Section D – Subsidies of Annex II** 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 and import VAT for imported material inputs at any time that were used in the production of the goods during the POI?

Not applicable.
Appendix reference:

2. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI. 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 Government of the PRC regarding exemptions or refunds on duties or VAT.
- copies of reports and audits by the Government of the PRC 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.

Not applicable.	Appendix reference:
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D13 – Unpaid dividends

Complete **D13 – Unpaid dividends in Section D – Subsidies of Annex II** for unpaid dividends benefited from relating to programmes identified in D1. Please list all the Unpaid dividends applicable to the POI irrespective of whether they were received outside the POI.

Include any additional Unpaid dividends 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.

Not applicable.	Appendix reference:
-----------------	---------------------

2. Please provide a list of investments in fixed assets affected since 2019 financed out of retained earnings or other profits otherwise available for distribution to shareholders in previous years used to finance these investments.

Not applicable.	Appendix reference:
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3. Please provide a detailed description of the accounting treatment and the company policy concerning dividend distributions, retained earnings, and use of the proceeds otherwise available for dividend distribution. Please attach relevant underlying financial statements and records and any other relevant evidence.

Not applicable.	Appendix reference:
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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 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.

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:

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

- your exports of the goods subject to review to the UK
- market price of goods subject to review in the UK

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

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:

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
Exhibit A3.2A	[CONFIDENTIAL – commercially sensitive information]
Exhibit A3.2B	[CONFIDENTIAL – commercially sensitive information]
Exhibit A4.3A	[CONFIDENTIAL – commercially sensitive information]
Exhibit A4.3B	[CONFIDENTIAL – commercially sensitive information]
Exhibit A5.1A	[CONFIDENTIAL – commercially sensitive information]
Exhibit A5.1B	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3A	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3B	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3C	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.3D	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.5	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.7	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.8A	[CONFIDENTIAL – commercially sensitive information]
Exhibit A6.8B	[CONFIDENTIAL – commercially sensitive information]
Exhibit A7.1	[CONFIDENTIAL – commercially sensitive information]
Exhibit C2.2A	[CONFIDENTIAL – commercially sensitive information]
Exhibit C2.2B	[CONFIDENTIAL – commercially sensitive information]
Exhibit C2.2C	[CONFIDENTIAL – commercially sensitive information]
Exhibit C2.2D	[CONFIDENTIAL – commercially sensitive information]
Exhibit D2.1	[CONFIDENTIAL – commercially sensitive information]

+Add additional rows as required.

Annex I:

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

Guidance

This annex is an essential part of the questionnaire and is intended for companies which are associated with the exporting producer, and which are **not involved in producing** the goods concerned but **are involved in the sale or export** of the goods to the UK. All the general instructions, deadlines and guidance given in this questionnaire are directly applicable to this annex. Each associated company involved should complete this annex separately.

It is essential that the Product Control Numbers used are consistent with those used by your associated company.

The questionnaire is divided into three parts:

Section I – Associated company information

Section II – Information relating to purchase prices and stocks

Section III – Information relating to resale prices

Related persons

As a reminder, please refer to the definition of related persons under **A3 – Organisational structure**.

Section I of Annex I: Associated company information

S1.1 – Identity and contact details

1. Please describe the activities carried out by your company. In your description explain the range of products sold, markets sold to, functions performed, your relationship with the associated company and any other relevant factors.

<i>Please answer here</i>
Appendix reference:

2. Please complete the table below:

Legal name of company:	
Legal structure (e.g. <limited company, sole trader, partnership> etc):	
Year of establishment:	
Other operating names:	
Name (point of contact):	
Position:	
Address:	
Telephone No.:	
Email:	
Website:	

S1.2 – About your company

1. Please provide the details of any other operating name you use to sell or market the goods subject to review.

<i>Please answer here</i>
Appendix reference:

2. Please provide a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI, 1 January 2022 – 31 December 2022) in **S1.2.1 – Shareholders in Annex I (Associated companies – Exporter)**. Where known, please give details of their activities in the table.
3. Describe all other goods sold, marketed or otherwise concerned by your company, in the UK. Please complete **S1.2.2 – Other Goods, Annex I (Associated companies – Exporter)** showing the volume and value of these goods.

4. Please explain, or demonstrate in a diagram, the overall internal hierarchical and legal structure of your company. This diagram should show all units involved in the sale and distribution of the goods concerned in the UK and the original market of imports. Clearly state the role of your company.

Please answer here

Appendix reference:

S1.3 – Accounting practices

1. 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.

Please answer here

Appendix reference:

2. Please attach a copy of your annual accounts for the injury period, 1 January 2019 to 31 December 2022 including the financial statements and audit report

Please answer here

Appendix reference:

3. If your accounts are unaudited, please attach a copy of your unaudited financial statements for your latest financial year.

Please answer here

Appendix reference:

4. If internal financial statements, management reports, etc. are prepared and maintained for the goods concerned, please provide copies for your most recent financial year and the POI.

Please answer here

Appendix reference:

S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment, Annex I (Associated companies – Exporter)**.

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

2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.

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

Section II of Annex I: Information relating to purchase prices and stocks

S2.1 – Purchases and stocks

Please complete **S2.1.1 – Purchases** in **Annex I (Associated companies – Exporter)**.

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

1. Please give a detailed description of how the goods concerned are purchased. Take into consideration:

- the terms of your contract with the supplier (provide a copy)
- the administrative arrangements involved from the ordering of the goods until their arrival, including customs clearance (if applicable)
- the terms of payment
- transport, insurance, handling, loading and ancillary costs
- warranties
- guarantees
- technical assistance
- after sales service, etc.

Please answer here

Appendix reference:

2. From the manufacturing of the goods concerned to the point at which your exports reach the UK, please describe the physical movement of the goods throughout the whole process. In your explanation, please include all customs offices involved in the customs clearance of the goods.

Please answer here

Appendix reference:

3. Please list all locations where your company keeps stocks of the goods concerned.

Please answer here

Appendix reference:

4. For the goods concerned, report all your company's purchases made during the 12 months before the POI but exported during the POI. Add this to **S2.1.2 – Purchases before POI** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

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

5. Report additional information relating to your purchases of the Goods Subject to Review during the POI. Add this to **S2.1.3 – Purchase information** in the spreadsheet **Annex I (Associated companies – Exporter)** provided.
6. Report all of the stock purchased by your company. Add this to **S2.1.4 – Stocks** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

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

Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI, thus please provide all invoices falling within the POI.

S3.1 – General information

1. Describe the physical flows (e.g., inputs and products) and the financial flows (e.g., invoices and payments) involved.

Please answer here

Appendix reference:

2. Include a detailed flow chart demonstrating terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

Please answer here

Appendix reference:

3. If the goods concerned are changed in any way between purchase and resale, please provide details.

Please answer here

Appendix reference:

4. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after sales price adjustments.

Please answer here

Appendix reference:

5. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

Please answer here

Appendix reference:

6. Please provide copies of all price lists issued or in use during the POI.

Please answer here

Appendix reference:

S3.2 – Sales to independent customers in the UK during the POI

In this part of Section III, you need to provide information on the sales of the goods under consideration made by your company directly to independent customers.

1. Please complete **S3.2 – Sales to ind. customers** in the Excel document in **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to independent customers for consumption in the UK on a transaction-by-transaction basis.

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

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Please answer here

Appendix reference:

This listing should use the same Product Control Numbers as reported in the table of PCN codes included in the instruction section. Each product sale on a given invoice with a different PCN should be recorded as a separate transaction.

S3.3 – Sales to associated parties in the UK during the POI

Please communicate with your associated parties for the responses to each of the questions within this section.

Please ensure that the information provided by the associated company in **Section II** above is easily and fully reconcilable with the information given below.

1. Please complete **S3.3 – Sales to associated parties** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to associated customers for consumption in the UK on a transaction-by-transaction basis.

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

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

<i>Please answer here</i>	
	Appendix reference:

☒ Confidential

Trade Remedies Authority
☐ Non-Confidential

SIGNATURE

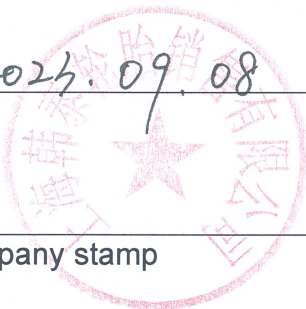
By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the UK Trade Remedies Authority.

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