

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:	Samsung C&T Corporation
Legal structure (e.g., Joint Stock Corporation (JSC), Limited Liability Corporation (LLC), etc)	Joint Stock Corporation and a listed company on the Korea Stock Exchange
Year of establishment:	January 1951
Other operating names:	Not applicable
Company registration number:	791-85-00194
Place of registration:	Seoul, the Republic of Korea
Name (point of contact):	[CONFIDENTIAL – personal data]
Position:	Deputy General Manager
Address:	67, Sejong-daero, Jung-gu, Seoul, Republic of Korea
Telephone No:	[CONFIDENTIAL – personal data]
Email:	[CONFIDENTIAL – personal data]
Website:	https://www.samsungcnt.com/eng/index.do

2. If you have appointed an external party to act on your behalf in this investigation and you have not already provided us with this information, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	EVLEX
Address:	126, Avenue Isidore Geyskens, 1150 Brussels, Belgium
Telephone No.:	[CONFIDENTIAL – personal data]
Email:	bogdan.evtimov@skynet.be
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: N/A	

A2 About your company

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

Samsung C&T is an independent trading company that purchases steel plate from [CONFIDENTIAL - Korean producer] and resells to [CONFIDENTIAL] customers in the UK. [CONFIDENTIAL - Korean producer] will provide a separate response to the producer's questionnaire in the current procedure.

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.

<Answer>

Samsung C&T did not have any changes in the legal form of business over the past 5 years. Therefore, this question is not applicable.

Date	Legal form	Explanation of change
N/A	N/A	N/A

+Add additional rows as required.

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.

<Answer>

Samsung C&T provides its organisational structure (list of affiliations) in **Appendix S1.2.5 [CONFIDENTIAL]** to Annex I.

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.

Samsung C&T provides organizational chart in [Appendix S1.2.4 \[CONFIDENTIAL\]](#) to Annex I.

Appendix reference: S1.2.4

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 period of investigation (1 April 2024 to 31 March 2025); and
 - b. the Board of Directors during the period of investigation (1 April 2024 to 31 March 2025)
2. Explain your procedure for appointing the members of the Board of Directors.

Samsung C&T provides shareholders that owned more than 5% in [Appendix S1.2.1 \[CONFIDENTIAL\]](#) to Annex I. The procedure for appointing a director can be found in Articles 23 and 26 of the Articles of Association in [Appendix A4.3.1](#) The composition of the Board of Directors can be found in [Appendix A4.3.3 \[CONFIDENTIAL\]](#) (Certificate of Registration, containing a list of the directors).

Appendix reference: S1.2.1, A4.3.1, A4.3.3

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

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

Samsung C&T provides its article of association in [Appendix A4.3.1](#), business licence in [Appendix A4.3.2 \[CONFIDENTIAL\]](#), and certificate of registration in [Appendix A4.3.3 \[CONFIDENTIAL\]](#).

Appendix reference: A4.3.1, A4.3.2, A4.3.3

A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, the Republic of Korea 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
N/A	N/A	N/A	N/A
			Appendix reference: N/A

+Add additional rows as required.

<Answer>

Samsung C&T has **[CONFIDENTIAL – business sensitive information on relationships]**.

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?
67, Sejong-daero, Jung-gu, Seoul, Republic of Korea	Sales/Expenses back up document, financial records such as general ledger, trial balance, income statement, balance sheet, etc. from its [CONFIDENTIAL – business sensitive] system.

+Add additional rows as required

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 Samsung C&T is calendar year that is from January 1st to December 31st. **[CONFIDENTIAL – business sensitive]** changes in the accounting practices are described in note 2 or note 3 to the audited financial statements, which are provided in **Appendix S1.3.1** to Annex I.

Appendix reference: **S1.3.1**

3. For your company and any associated parties involved in the production, marketing or sales of the goods concerned, please attach a copy of your audited accounts covering the injury period (1 April 2021 to 31 March 2025) including the financial statements and audit reports.

Samsung C&T **[CONFIDENTIAL – business sensitive information]**. Therefore, Samsung C&T provides its audit report including the statement of financial position, statement of profit and loss and other comprehensive income, statement of changes in equity, cash-flow statement, notes, and the auditor's opinion for the fiscal year 2024, 2023, and 2022. Please note that audited financial statements of fiscal year 2022 is covering the fiscal year 2021 due to the comparison format.

Appendix reference: **S1.3.1**

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

This question is not applicable because Samsung C&T issues the audit report.

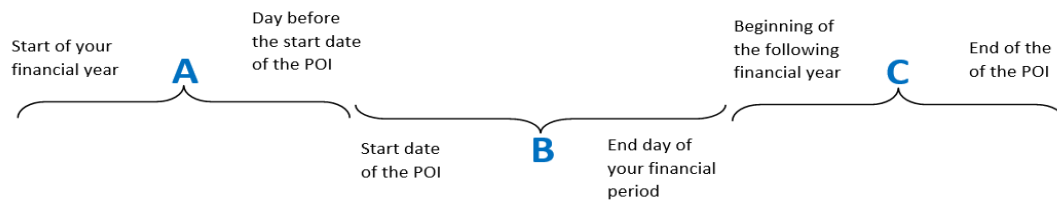
Appendix reference: **N/A**

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI (1 April 2024 to 31 March 2025). If your financial year is fully aligned with the POI, this is all that is required.

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

- A. the trial balance which starts from the beginning of your financial year and ends on 31 March 2024;
- B. the trial balance which starts from 1 April 2024 to the end of your financial year; and

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



Because financial year of Samsung C&T is calendar year, Samsung C&T provides the trial balance at the end of the first quarter for 2024(A), as of December 31st for 2024 deducted by the first quarter of 2024(B), and at the end of the first quarter for 2025(C). Please refer to [Appendix S1.3.5 \[CONFIDENTIAL\]](#).

Appendix reference: [S1.3.5](#)

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

[CONFIDENTIAL – business sensitive information] this question is not applicable to Samsung C&T.

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.

Samsung group is the largest conglomerate in South Korea and is also established as a global multinational company. Also, Samsung group does not have a separate holding company, and Samsung C&T holds significant influence over various affiliates. Therefore, Samsung C&T provides its most recently consolidated financial statements in [Appendix A7](#).

Appendix reference: [A7](#)

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; and
- your company's cost centres.

Samsung C&T uses [CONFIDENTIAL – business sensitive] system which has various types of modules. A flow chart of financial accounting is provided in [Appendix A8.1 \[CONFIDENTIAL\]](#) and the chart of accounts is provided in [Appendix A8.2 \[CONFIDENTIAL\]](#).

Appendix reference: [A8.1, A8.2](#)

9. Have you changed your financial policies and/or accounting systems 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 concerned or like goods.

[CONFIDENTIAL – business sensitive information] changes in the accounting practices are described in note 2 or 3 in audited financial statements which are provided in [Appendix S1.3.1](#).

Appendix reference: [S1.3.1](#)

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

Samsung C&T does not have a company control number (CCN) system because Samsung C&T is not a producer. For the reporting purposes, Samsung C&T uses [CONFIDENTIAL – business sensitive information] product description and specification to report PCNs.

Appendix reference: [N/A](#)

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

This question is not applicable because Samsung C&T does not have its own product code.

Appendix reference: [N/A](#)

3. If there are differences in characteristics between your range of goods concerned and your like goods which cause distinguishable differences in price, explain

those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

This question is not applicable because Samsung C&T does not have its own product code. Please refer to **[CONFIDENTIAL – business sensitive source]**.

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.

This question is not applicable because Samsung C&T is not a producer and does not have any information for the products produced in the UK. Please refer to **[CONFIDENTIAL – business sensitive source]**.

Appendix reference: N/A

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

Regarding the technical description for each type of the like goods as well as the goods concerned exported to the UK, please refer to the product brochure provided by **[CONFIDENTIAL – Korean producer]**. Samsung C&T does not have its own product brochure.

Appendix reference: N/A

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**.

<Answer>

Samsung C&T provides other goods sold in the UK in **Appendix S1.2.2 [CONFIDENTIAL]** to Annex I.

SECTION B: Sales

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

B1 Sales

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.

<Answer>

Samsung C&T provides [Appendix B1.1 Upwards sales reconciliation](#).
[CONFIDENTIAL]

B2 Captive sales

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

<Answer>

There was [CONFIDENTIAL – business sensitive information]. Therefore, this question is not applicable for Samsung C&T.

B3 Sales

Please complete **Section B – Sales, subsection B3.3 – Sales – Terms of sales and pricing, Annex II.**

<Answer>

Samsung C&T provides [Appendix B3.3 Sales – terms of sales and pricing](#).
[CONFIDENTIAL].

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

During the POI, [CONFIDENTIAL – business sensitive information] For export sales of the goods concerned to the UK, Samsung C&T had [CONFIDENTIAL – business sensitive information] distribution as follows.



During the POI, the goods concerned were [CONFIDENTIAL – business sensitive information] shipped from Korea to the UK. The delivery terms between [CONFIDENTIAL – Korean producer] and Samsung C&T were on a [CONFIDENTIAL – Inco term] basis, while those between Samsung C&T and [CONFIDENTIAL] customers in the UK were on a [CONFIDENTIAL – Inco term] basis. The applicable payment term for the goods shipped to the UK was [CONFIDENTIAL – business 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.

For export sales of the goods concerned to the UK, Samsung C&T's customers are [CONFIDENTIAL – business sensitive] located in the UK. For the domestic market sales, the customers [CONFIDENTIAL – business sensitive]. Please note that the sales process is [CONFIDENTIAL – business sensitive information].

Appendix reference: N/A

3. 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 concerned, including the terms, price changes and renegotiation by either side, etc. Explain the requirements on either party, should the contract be terminated early.

Samsung C&T [CONFIDENTIAL – business sensitive information] contracts. However, Samsung C&T contract negotiation practice [CONFIDENTIAL – business sensitive information].

Appendix reference: N/A

4. 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.

For Samsung C&T's export sales to the UK, the production at [CONFIDENTIAL – Korean producer] begins after the customers have established their product

specifications and Samsung C&T places the order to [CONFIDENTIAL – Korean producer].

Appendix reference: N/A

5. 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 concerned or among customers, regions or time periods.

This question is not applicable to Samsung C&T because Samsung C&T [CONFIDENTIAL – business sensitive information]. Also, all export sales to the UK are conducted [CONFIDENTIAL – business sensitive information].

Appendix reference: N/A

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

For the sales procedure, please refer to the answer to the question S2.1 in Annex I.

Appendix reference: N/A

B4 Sales Transactions

B4.1 UK Sales

In this part, you must provide complete information on sales of the goods concerned 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 **B3 – 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.

<Answer>

Please refer to the answer to the question S3.2 in Annex I.

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 **B3 – Sales to the UK, Annex II**.

All export sales terms to the UK during the POI are on a **[CONFIDENTIAL – Inco term]** basis. Accordingly, Samsung C&T reported the CIF values **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/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 concerned. In detail, explain the types of costs listed.

Since Samsung C&T **[CONFIDENTIAL – business sensitive information]**, this question is not applicable.

Appendix reference: N/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.

Samsung C&T provides two sample sets of sales documents in [Appendix B4.1.4](#) **[CONFIDENTIAL]**.

Appendix reference: B4.1.4

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 Republic of Korea in **Section B – Sales**, subsection **B4 – 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.

Since Samsung C&T [CONFIDENTIAL – business sensitive information] this question is not applicable.

Appendix reference: N/A

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.

Samsung C&T provides the actual exchange rates in Appendix B5 [CONFIDENTIAL].
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Appendix reference: B5
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SECTION C: Fair comparison

To do a fair comparison between the normal value and the export price, adjustments may be required. All adjustment claims will need to show how the factor concerned is one which affects price comparability.

To claim and evidence adjustments, the following sections request details on the adjustments that your company may claim and the information that should be provided and/or kept for verifying these claims.

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

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 **B3 – Sales to the UK**, **Section C1 – Fair Comparison** of **Annex II**.

<Answer>

In accordance with the instruction to this question, Samsung C&T has reported its adjustments relating to the export sales to the UK in the sales database (Appendix S3.2 to Annex I [CONFIDENTIAL]) on a transaction-by-transaction basis. Also, Samsung C&T provides [Appendix C1 Fair Comparison \[CONFIDENTIAL\]](#). There are too many PCNs to provide the requested information in the given format, Samsung C&T separately prepares [Appendix C1.1 – Fair Comparison Detail \[CONFIDENTIAL\]](#).

C2 Adjustments on domestic sales

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

<Answer>

Samsung C&T [\[CONFIDENTIAL – business sensitive information\]](#). Therefore, this question is not applicable.

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

Samsung C&T [**CONFIDENTIAL – business sensitive information**]. Therefore, this question is not applicable.

Appendix reference: N/A

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

Samsung C&T [**CONFIDENTIAL – business sensitive information**]. Therefore, this question is not applicable.

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.

Samsung C&T [**CONFIDENTIAL – business sensitive information**]. Therefore, this question is not applicable.

Appendix reference: N/A

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.

This question is not applicable because Samsung C&T [**CONFIDENTIAL – business sensitive information**].

Appendix reference: N/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.

This question is not applicable because Samsung C&T **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/A

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

Since Samsung C&T **[CONFIDENTIAL – business sensitive information]** this question is not applicable.

Appendix reference: N/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.

This question is not applicable because Samsung C&T **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/A

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

This question is not applicable because Samsung C&T **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/A

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

This question is not applicable because Samsung C&T **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/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.

In accordance with the Korean Taxation Law, a seller of the goods should pay 10% of the sales amount as VAT (value added tax), which is charged in the invoice issued to and collected from domestic customers to Korean Tax Authority.

Therefore, VAT is neutral for the seller. However, in all export sales zero tax rate of VAT is applied and thus, this question is 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.

For all export sales of Samsung C&T does not pay any VAT. Therefore, this question is 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.

For all export sales of Samsung C&T does not pay any VAT. Therefore, this question is 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.

For all export sales of Samsung C&T does not pay any VAT. Therefore, this question is 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.

For export sales to the UK, Samsung C&T had payment terms **[CONFIDENTIAL – business sensitive information]**. Samsung C&T has reported its credit cost for export sales of the goods concerned to the UK by using the following formula:

[CONFIDENTIAL – business sensitive information – formula for credit cost].

The calculation of Samsung C&T's short-term interest rate is provided in [Appendix S3.2 \[CONFIDENTIAL\]](#) to Annex I.

Appendix reference: [S3.2](#)

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.

For export sales to the UK, Samsung C&T [\[CONFIDENTIAL – business sensitive information\]](#) during the POI.

Appendix reference: [N/A](#)

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

This question is not applicable because Samsung C&T [\[CONFIDENTIAL – business sensitive information\]](#).

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.

Please answer here

Samsung C&T paid expenses in the context of export sales of the goods concerned to the UK during the POI as follows.

[\[CONFIDENTIAL – business sensitive information\]](#).

Appendix reference: [S3.2 to Annex I](#)

SECTION D: Costs and performance

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).

<Answer>

Samsung C&T provides the total sales in [Appendix D1 Turnover](#).
[CONFIDENTIAL].

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

<Answer>

Samsung C&T is not a producer. Therefore, this question is not applicable.

D8 Purchases

1. Please complete **Section D – Costing information**, subsection **D8 – Purchases of Like Goods / Goods Concerned, 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.

<Answer>

Samsung C&T is not a producer. Therefore, this question is not applicable. For the purchase information, please refer to [Appendix S2.1.1 Purchases](#)[CONFIDENTIAL] and [Appendix S2.1.3 Purchase information](#) [CONFIDENTIAL].

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

Samsung C&T is not a producer. Therefore, this question is not applicable.

Appendix reference: N/A

D9 Profitability

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

Samsung C&T provides [Appendix D9 Profitability \[CONFIDENTIAL\]](#).

Appendix reference: D9