

Annex I: Questionnaire for associated and independent companies involved in sales or marketing of the goods to the UK

Guidance

This annex is an essential part of the questionnaire and is intended for **companies which are associated** with the exporting producer, **as well as independent companies**, 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 also directly applicable to this annex. Each relevant company involved should complete this annex separately.

It is essential that the Product Control Numbers used are consistent in all submissions.

The questionnaire is divided into three parts:

Section I – Company information

Section II – Information relating to purchase prices and inventories

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: 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 exporting producer of the goods and any other relevant factors.

Samsung C&T is engaged in various business activities and has four independent business groups which are engineering & construction group, trading & investment group, fashion group, and resort group. **[CONFIDENTIAL – business sensitive information about the Samsung C&T Corporation]**. Also, Samsung C&T exports products from **[CONFIDENTIAL- business sensitive information]** steel manufacturers to markets in the UK **[CONFIDENTIAL – business sensitive information]** and other regions. Moreover, Samsung C&T, as a trading company and not a manufacturer, does not engage in production **[CONFIDENTIAL – business sensitive information]**. With respect to sales to the United Kingdom during the POI, please refer to Section II of Annex I.

Appendix reference: N/A

2. Please complete the table below.

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
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

3. 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

S1.2 – About your company

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

This question is not applicable because Samsung C&T does not have any other operating name and the goods concerned are sold under the same name of company.

Appendix reference: N/A

2. Please provide a list of 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) in **S1.2.1 – Shareholders** in the spreadsheet **Annex I (Exporter)**. Where known, please give details of their activities in the table.

<Answer>

Samsung C&T provides shareholders that owned more than 5% in [Appendix S1.2.1 Shareholders](#). [CONFIDENTIAL]

3. Describe all other goods sold, marketed or otherwise concerned by your company, in the UK. Please complete **S1.2.2 – Other Goods** in the spreadsheet **Annex I (Exporter)** showing the volume and value of these goods.

<Answer>

Samsung C&T provides all other goods in [Appendix S1.2.2 Other Goods](#). [CONFIDENTIAL]

4. Please explain, or demonstrate in a diagram, the overall internal hierarchical and organisational 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.

Samsung C&T provides the internal organisation chart and describe the units involved in the sale and distribution of the goods concerned in the UK in [Appendix S1.2.4](#). [CONFIDENTIAL]

Appendix reference: [S1.2.4](#)

5. Provide an explanation and diagram outlining your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other associated companies.

Samsung C&T provides the list of affiliations in [Appendix S1.2.5](#). **[CONFIDENTIAL]**

Appendix reference: [S1.2.5](#)

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.

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

Appendix reference: [S1.3.1](#)

2. Please attach copies of your audited accounts for the injury period (1 April 2021 to 31 March 2025). This may include a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

Samsung C&T provides the 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](#)

3. 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](#)

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.

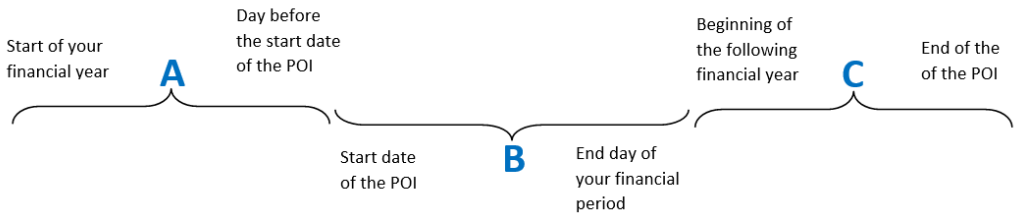
This question is not applicable because Samsung C&T [CONFIDENTIAL – business sensitive information]

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

S1.4 – Turnover

1. Please complete **S1.4.2 – Turnover** in the spreadsheet **Annex I (Exporter)**.

<Answer>
Samsung C&T provides Turnover in [Appendix S1.4.2 Turnover](#). [CONFIDENTIAL]

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

S2.1 – Purchases and inventories

Please complete **S2.1.1 – Purchases** in the spreadsheet **Annex I (Exporter)**.

<Answer>

Samsung C&T provides requested information in [Appendix S2.1.1 Purchases](#). **[CONFIDENTIAL]**. The delivery terms of the goods under consideration are based on **[CONFIDENTIAL – Inco term]**. Samsung C&T calculates the average purchase price per MT on a **[CONFIDENTIAL – Inco term]** basis using the following formula: **[CONFIDENTIAL – business sensitive information]**.

1. Please give a detailed description of how purchases of the goods concerned are made. 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.

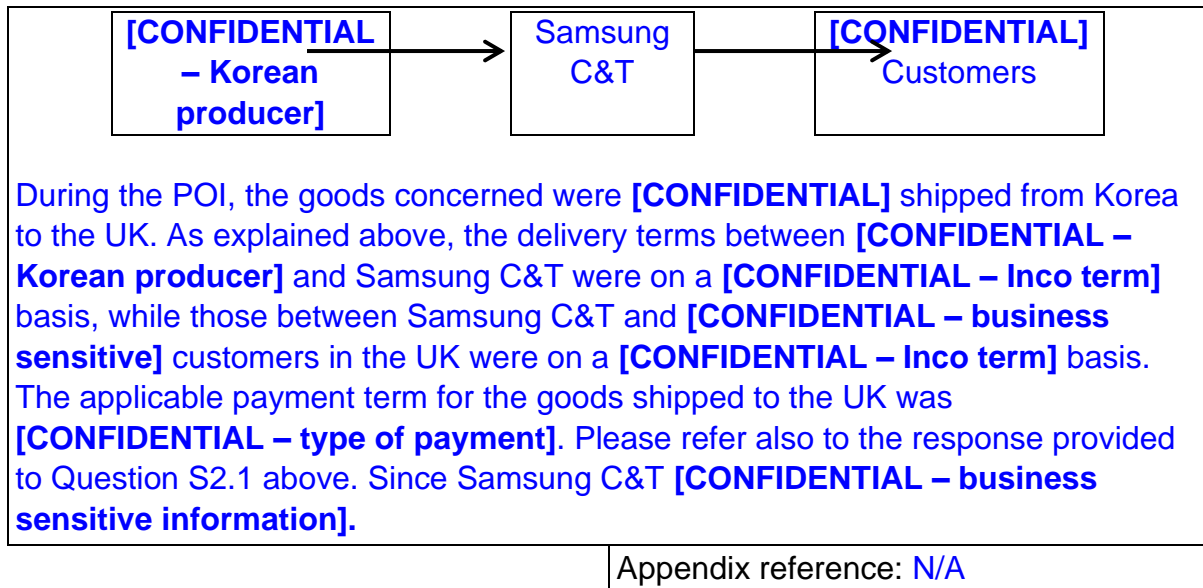
For purchases of the goods concerned, **[CONFIDENTIAL – business sensitive information on purchases and relations with customers, responsibilities of the manufacturer and of Samsung C&T]**.

Samsung C&T provides the copy of sample sales contract with the customer in [Appendix S2.1.1 \[CONFIDENTIAL\]](#).

Appendix reference: S2.1.1

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.

For export sales of the goods concerned to the UK, Samsung C&T had **[CONFIDENTIAL]** channel of distribution as follows.



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

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

Appendix reference: N/A

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 **Annex I (Exporter)** provided.

<Answer>

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

5. Report additional information relating to your purchases of the goods concerned during the POI. Add this to **S2.1.3 – Purchase information** in the spreadsheet **Annex I (Exporter)** provided.

<Answer>

Samsung C&T provides [Appendix S2.1.3 Purchase information](#). [CONFIDENTIAL]

6. Report all of the stock purchased by your company. Add this to **S2.1.4 – Inventories** in the spreadsheet **Annex I (Exporter)** provided.

<Answer>

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

Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI (1 April 2024 to 31 March 2025), thus please provide all invoices falling within the POI.

<Answer>

Samsung C&T provides a detailed list of all invoices within the POI in [Appendix S3.2 – Sales to ind. Customers](#), including quantities and values **[CONFIDENTIAL]**. Two samples of invoices and related sales documentation within the POI are provided in [Appendix B.4.1.4 \[CONFIDENTIAL\]](#) to the Questionnaire for Exporters.

S3.1 – General information

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

The contract with customers is executed according to the process described in the answer to question S2.1.1 above. Delivery terms with customers are **[CONFIDENTIAL – Inco term]** and the payment terms is **[CONFIDENTIAL – type of payment]**. Once production is completed, **[CONFIDENTIAL – sensitive business information]** Finally, payment is remitted by the customer to Samsung C&T in accordance with the agreed terms and conditions.

Appendix reference: N/A

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.

Samsung C&T provides the flow chart in [Appendix S3.1.2. \[CONFIDENTIAL\]](#). Please note that **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: S3.1.2.

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

This question is not applicable because **[CONFIDENTIAL – business sensitive information]**.

Appendix reference: N/A

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 refer to the answer to S2.1.1 above.

Appendix reference: N/A

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.

Basically, the prices [CONFIDENTIAL – sensitive market knowledge]

Appendix reference: N/A

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

This question is not applicable because Samsung C&T did not issue any price lists to its customers during the POI. [CONFIDENTIAL – business sensitive information]

Appendix reference: N/A

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 spreadsheet **Annex I (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.

<Answer>

Samsung C&T provides [Appendix S3.2 Sales to ind. Customers](#).
[CONFIDENTIAL]

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

[CONFIDENTIAL – business sensitive information] Samsung C&T reported the CIF values [CONFIDENTIAL – business sensitive information].

Appendix reference: N/A

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.

Additional Information for Appendix S3.2

For export sales of the goods concerned to the UK, Samsung C&T incurred the following expenses and has reported these expenses in [Appendix S3.2 sales to ind. Customers \[CONFIDENTIAL\]](#) added more columns as adjustment field name.

[CONFIDENTIAL – business sensitive information on expenses]

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 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 **Annex I (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.

<Answer>

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

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

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

Appendix reference: N/A
