

LGMG U.K._Exhibit D2 SG&A; Apportionment Ratio

Non-Confidential Summary — This exhibit contains SG&A; apportionment calculations and supporting financial data for the investigation period, including operating revenue, selling expenses, staff compensation, travel expenses, entertainment expenses, and allocation ratios. Public disclosure of the detailed amounts and allocation methodology would reveal internal cost structure, expense composition, and business-sensitive financial management information.