

Anti-Dumping Questionnaire (Exporter)
**Case AD0059: Certain engine oils and hydraulic fluids
exported from Lithuania and the United Arab Emirates
for New Cases and Transition reviews with Imports**

Period of Investigation (POI):	1 April 2023 – 31 March 2024
Injury period:	1 April 2020 – 31 March 2024
Deadline for response:	15 October 2024
Contact details:	AD0059@traderemedies.gov.uk
Completed on behalf of:	<i>UAB SCT Lubricants (Lithuania)</i>

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-**

OFFICIAL

Trade Remedies Authority
 Confidential Non-Confidential

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 16 September 2024.

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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 investigating the allegation that certain engine oils and hydraulic fluids from Lithuania and the United Arab Emirates are being dumped (exported to the United Kingdom (UK) at prices less than their normal value) and that this dumping is causing injury to the UK industry for these 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 dumping 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 16 September 2024. 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 AD0059@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 deadline 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 tax unless otherwise stated.
- Please refer to the case number, AD0059 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 concerned they should **also** complete the main questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire.
- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the export goods concerned 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 visits may be conducted remotely.

Please indicate any dates between October and December 2024, when you would be unable to host a verification visit.

UAB SCT Lubricants would be unable to host a verification visit from the 1st of December 2024 till 31st of December 2024. So TRA is welcome for the verification visit till the 1st of December 2024.

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.

The scope of this investigation

Goods concerned.

This investigation covers **certain engine oils and hydraulic fluids** exported from **Lithuania and the United Arab Emirates**, described as:

- Certain engine oils and hydraulic fluids. This includes passenger car motor oils, heavy duty commercial vehicle oils and hydraulic oils, grades: 5W-30, 5W-40, 0W-16, 0W-20, 0W-30, 10W-40, 10W-30, 20W-50, S40, S50, 15W-40, ISO32, ISO46, ISO68, HV32, HV46 and HV68.

These **certain engine oils and hydraulic fluids** are currently classifiable within the following CN code(s) **ex 27101981 and ex 27101983**. These codes are only given for information.

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

Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

Code 1	Category 1 (oil grade)	Code 2	Category 2 (ACEA oil sequences)	Code 3	Category 3 (OEM Performance Levels)	Code 4	Category 4 (pack type)
11	Oil grade 5W30	A3	Light duty petrol A3	P01	VW 504.00/507.00, Porsche C30, BMW LL04	C01	Bulk (No Container)
12	Oil grade 5W40	A5	Light duty petrol A5	P02	MB 229.52, 229.51	C02	1000lt IBC
13	Oil grade 0W16	A7	Light duty petrol A7	P03	VW 508.00/509.00, Porsche C20	C03	Barrel - Plastic
14	Oil grade 0W20	B4	Light duty diesel B4	P04	No OEM Performance Level	C04	Barrel - Steel
15	Oil grade 0W30	B5	Light duty diesel B5	P05	Other OEM performance level	C05	20lt Drum - Plastic
16	Oil grade 10W40	B7	Light duty diesel B7	R06	Renault RN720, MB 226.51, MB 229.51	C06	20lt Drum - Steel
17	Oil grade 10W30	C2	Light duty both C2	R07	Ford WSS-M2C913-D, STJLR.03.5003	C07	25lt Drum - Plastic
18	Oil grade 20W50	C3	Light duty both C3	R08	Ford WSS-M2C950-A, STJLR.03.5007	C08	25lt Drum - Steel
19	Oil grade SAE 40	C4	Light duty both C4	R09	STJLR.03.5006, STJLR.51.5122	C09	5lt Plastic Bottle
20	Oil grade SAE 50	C5	Light duty both C5	R10	Renault RN17	C10	4lt Plastic Bottle
21	Oil grade 15W40	C6	Light duty both C6	R11	MB 229.51	C11	1lt Plastic Bottle
22	Oil grade ISO32	C7	Light duty both C7	R12	MB 229.3	C12	Other container size (please specify at question 1, below)
23	Oil grade ISO46	E1	Heavy duty E11	R13	PSA B71 2312		
24	Oil grade ISO68	E4	Heavy duty E4	R14	PSA B71 2010		
25	Oil grade HV32	E7	Heavy duty E7	R15	GM dexos 2		
26	Oil grade HV46	E8	Heavy duty E8	R16	GM dexos 1		
27	Oil grade HV68	F1	ACEA C2 & C3	R17	API SP		
30	Oil grade other	F2	ACEA C3 & C4	R18	CES 20078, Volvo VDS3, Caterpillar ECF-2		
		F3	ACEA C5 & C6	R19	Scania LDF-3		
		F4	ACEA A3 & B4	R20	API CK-4, Volvo VDS 4.5, Renault RLD-3, Mack EO-S 4.5		
		F5	ACEA A5 & B5	R21	API CK-4, Cummins CES 20086		
		F6	ACEA A7 & B7	R22	MB 228.51, DTFR 15C110		
		F8	API specification please contact us to allocate a category number	R23	Scania LDF-4		
		G1	Not applicable	R24	MAN M3677		
				R25	API CI-4		

Example: 0W30 C5 engine oil with no OEM performance level in a plastic barrel would be 15C5P04C03

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, dashes or other means of separation, 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.

Classification of goods in PCN structure differs from the classification used in our business and our documents. For example code 5W-30 covers a wide range of goods.

2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
 - Categorisation of features;
 - Number of products included under “Other” which may exclude a fair comparison;
 - Specialised products which may unduly influence the comparison.

Classification of goods in PCN structure differs from the classification used in our business and our documents. For example code 5W-30 covers a wide range of goods, so we do not have the possibility to use Product Control Numbers (PCNs) of TRA.

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

N/A.

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:	UAB SCT LUBRICANTS
Legal structure (e.g., limited company, sole trader, partnership etc)	PRIVATE LIMITED LIABILITY COMPANY
Year of establishment:	1993
Other operating names:	None
Company registration number:	210502640
Place of registration:	Klaipeda, Lithuania
Name (point of contact):	Dimitri Ignatov
Position:	General Manager
Address:	Silutes road 119, LT95112, Klaipeda
Telephone No:	+370 46 340345
Email:	klaipeda@sct.lt
Website:	www.sct-lubricants.com

2. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly, (if you have not already done so).

Name:	Law firm AVERUS
Address:	Bokstu str. 12, LT-92125 Klaipeda
Telephone No.:	+370 46 246630
Email:	info@averus.lt
Confirm they have signed authority to act (Yes/No):	Yes
	Appendix reference: 1.

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.

Producer/exporter.

Appendix reference:

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.

No any changes.

Date	Legal form	Explanation of change
-	-	-

+Add additional rows as required.

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

There is no need to obtain any authorisations to produce, sell and export the goods concerned.

Appendix reference:

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

*ISO 14001:2015
ISO 9001:2015*

Appendix reference: 2.1; 2.2.

5. State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

UAB SCT Lubricants is a member of Klaipeda Chamber of Commerce, Industry and Crafts:

<https://www.kcci.lt/en/search/SCT%20Lubricants>

UAB SCT Lubricants registered it's Marketers' Letter of Conformance (LoC) at SAIL (Services to Associations and Industry in the Lubricants sector):

<https://www.sail-europe.eu/registrations/lubricant-marketers#s>

Appendix reference: 3.1; 3.2.

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.

UAB SCT the company has no shares in any companies. The only shareholder of UAB SCT Lubricants is a natural person. We are providing ownership structure of the Company as an appendix No. 4 [this appendix contains commercially sensitive data] instead of filling the subsection A3.

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.

Corporate structure of UAB SCT Lubricants is attached.

Appendix reference: [commercially sensitive data]

A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations, subsection A4 – Owners and shareholders of Annex II** for:
 - a. all your company's shareholders that owned more than 5% of its shares during the POI (1 April 2023 – 31 March 2024).

Additionally to subsection A4 we are providing Extract of the data on beneficial owners of a legal entity from State Enterprise Centre of Registers (as Appendix 6 [this appendix contains commercially sensitive data]) and ownership structure of the Company (as Appendix 4 [this appendix contains commercially sensitive data]).

- b. the Board of Directors during the POI (1 April 2023 – 31 March 2024).

2. Explain your procedure for appointing the members of the Board of Directors.

The rule according to which persons act on behalf of the legal entity is sole representation of the general director of the Company. General director is appointed and revoked by the general meeting of shareholders.

Appendix reference: 7.1; 7.2 [appendix No. 7.2 contains commercially sensitive data].

2. 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.

Extract of B data of the Company from State Register of Legal Entities (Appendix 7.1) and Articles of Association of the Company (Appendix 7.2 [this appendix contains commercially sensitive data]).

Appendix reference: 7.1; 7.2. [appendix No. 7.2 contains commercially sensitive data].

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, Lithuania, the United Arab Emirates 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.

UAB SCT Lubricants has established a lot of long-term agreements (more than 500) with companies located in all over the world. As an example, we are submitting few contracts with companies located in Lithuania.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix number of contract
[commercially sensitive data]	Sale-purchase	[commercially sensitive data]	8.1.
[commercially sensitive data]	Sale-purchase	[commercially sensitive data]	8.2.
[commercially sensitive data]	Sale-purchase	[commercially sensitive data]	8.3.
[commercially sensitive data]	Sale-purchase	[commercially sensitive data]	8.4.
Appendix reference: [commercially sensitive data]			

+Add additional rows as required.

A6 Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by the TRA. 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. If you part of a group of

companies, or if you are owned by another company please also indicate where (and in which country), those accounts are held.

Records address	What records are held?
<i>Silutes road 119, Klaipeda 95112</i>	<i>All the records are kept in this place</i>

+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.

Financial year of the Company is 1 January – 31 December.

Appendix reference: 7.2. [appendix No. 7.2 contains commercially sensitive data]

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 reports covering the injury period including the financial statements and audit report.

We are submitting audited reports and the financial statements for the year 2020, 2021, 2022 and 2023.

Appendix reference: 9.1; 9.2.; 9.3.; 9.4.; 9.5; 9.6; 9.7; 9.8. [all these appendixes contain commercially sensitive data]

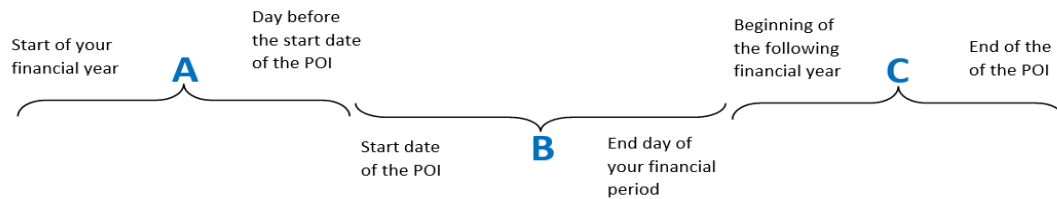
4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period 1 April 2020 – 31 March 2024.

It shall be noted that an audit is mandatory for UAB SCT Lubricants according the requirements by the Law on Financial Reporting of Companies. The statutory obligation to conduct an audit depends on legal forms of the company, company size, field of activity.

Appendix reference:

5. Please attach copies of your company's trial balance covering the POI and the most recent financial year. This includes, if for example your financial year ends 31 December 2023:

- the trial balance which covers the beginning of the financial year to 31 March 2023 (pre-POI);
- the trial balance which covers the financial year from 1 April 2023 to 31 December 2023 (part of the POI);
- the trial balance which covers the beginning of the next financial year to 31 December 2024 (part of the POI, from 1 January 2024 to the end of the 31 March 2024).



We are submitting trial balance as required.

Appendix reference: [commercially sensitive data]

6. For your company and any associated parties involved in the production, marketing or sales of the goods concerned and/or like goods, 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
- POI and
 - most recently completed financial year.

Profit and loss statements are attached as appendixes 9.2; 9.4; 9.6; 9.8. and 10.

Appendix reference: 9.2; 9.4; 9.6; 9.8.; 10
[all these appendixes contain commercially sensitive data]

7. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for your most recently completed financial year.

N/A.

Appendix reference:

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 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.

The Company's financial statements are prepared in accordance with generally accepted accounting principles and in accordance with the following legislation governing the preparation of financial statements:

- *Business accounting standards of the Republic of Lithuania;*
- *Law on Financial Reporting of Companies of the Republic of Lithuania;*
- *Law on financial accounting of the Republic of Lithuania.*

Appendix reference:

9. Have you changed your financial policies during the injury period? If so, please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes against the goods concerned and/or like goods.

NO.

Appendix reference:

A7 Your company's products

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

We are submitting detailed information about all UAB SCT Lubricants production an appendix 11 [this appendix contains commercially sensitive data]. UAB SCT Lubricants manufactures wide range of products so we do not have the technical capacity to complete A7.1 subsection correctly.

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 and describe how you assigned your products to the PCNs.

We are submitting detailed information about all UAB SCT Lubricants production an appendix 11 [this appendix contain commercially sensitive data]. UAB SCT

Lubricants manufactures wide range of products so we do not have the technical capacity to complete A7.1 subsection correctly.

Appendix reference: [commercially sensitive data]

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

The same product codes are used across production, sales and invoicing.

Appendix reference:

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.

There are no any differences in this scope.

Appendix reference:

4. If there is a difference in the technical, physical and/or other relevant characteristics between the products you export and 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. Please attach any relevant evidence where possible.

UAB SCT Lubricants has not analysed the products produced in the UK (the technical, physical and/or other characteristics of such products), so we are not able to answer this question.

Appendix reference:

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.

5.

Detailed information about UAB SCT Lubricants production (including technical, physical characteristics and other important factors) can found in website:

<https://www.mannol.de/products>

<https://sct-online.sct-germany.de/SCTOilfinder/index.php?LE=EN&SPL=Mannol>

Catalogues of the production are also available:

<https://www.mannol.de/mannol-catalogue>

Appendix reference:

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

Detailed information about all UAB SCT Lubricants production is submitted as an appendix No. 11 [this appendix contains commercially sensitive data]. Also, relevant information can be found in appendix No. 14, where detailed information about the production exported to UK is provided [this appendix contains commercially sensitive data].

A8 Suppliers of the goods concerned/like goods

1. Please provide the contact details for each company that supplies you with the goods concerned/like goods. Include those suppliers from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please also provide the details of the manufacturer.

N/A.

UAB SCT Lubricants produces goods concerned/like goods itself.

Supplier name	Address	Contact details (email and phone number)	Is the supplier the manufacturer of the goods?

+Add additional rows as required.

A9 Suppliers of other goods

1. Please provide the contact details for suppliers of any other goods that you export to the UK.

N/A.

UAB SCT Lubricants produces other goods itself.

Supplier Name	Product supplied	Supplier Address	Contact details (email and phone number)

+Add additional rows as required.

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.

Financial statements are submitted as appendixes No. 9.2; 9.4; 9.6; 9.8; 10 [these appendixes contain commercially sensitive data].

We do not have the technical capacity to complete B1.1 subsection correctly.

TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data.

Furthermore, information, provided in the earlier questionnaire might be helpful:

	Volume (kg)	Value (EUR)
Total export sales of the goods concerned to the UK during the POI manufactured by your company	[commercially sensitive data: non confidential range: 4.265.070 kg - 5.450.000 kg] As a unit of measurement, we use kilograms and tonnes.	[commercially sensitive data: non confidential range: 2 EUR/kg - 2,74 EUR/kg]
Total domestic sales of like goods during the POI manufactured by your company	[commercially sensitive data: non confidential range: 2.750.000 kg – 3.510.028 kg] As a unit of measurement, we use kilograms and tonnes.	[commercially sensitive data: non confidential range: 1,64 EUR/kg - 2,22 EUR/kg]

B2 Captive sales

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**.

N/A.

B3 Sales

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

There is a significant difference between the Lithuanian market and the UK market in terms of the size of the countries, the number of end-users and other factors.

Appendix reference:

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

Customers are categorised based on the volume of purchases: wholesalers (long term sale-purchase agreements are established) or individual customers (one-off purchases).

There are no any differences between the domestic market and exports to the UK while categorising Clients.

It shall be noted, that UAB SCT Lubricants has just one customer in UK (Lubriage Ltd) who is a trader.

Appendix reference:

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.

Terms of sale and pricing is individual to each customer. Each client is negotiated and the individual terms of the contract are agreed.

The company sets base prices for its products, while the final price is discussed with each customer individually.

Appendix reference:

4. Describe each step in the sales negotiation process, from the first contact with the customer up to and including any after-sale price adjustments (commissions, discounts, rebates and allowances). Please include a description of how the process varies for different customer categories.

As it was mentioned before, terms of sale and pricing is individual to each customer. Each client is negotiated and the individual terms of the contract are agreed.

Information on negotiation tactics, powers of persons delegated to negotiations, information on signed letters of intent is confidential information of the Company so we are not able to provide the requested information.

Appendix reference: 12.

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

All sale-purchase contracts established by the Company and applicable to the goods concerned are long term contracts.

Terms of sale and pricing are individual to each customer.

The Company's terms of sale and purchase, contracts, sales prices, Customer discounts, sales methods are confidential information of the Company so we are not able to provide the requested information.

Usually, the contract may be terminated unilaterally by giving a 30 days' notice to the other party.

Appendix reference: 12.

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

There are many factors that contribute to production planning.

Production scheduling is based on both - a predefined production plan and historical sales data as well.

Part of the assortment is made to pre-order.

Appendix reference:

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

We are submitting copies of all price lists applicable during the POI for customers in the UK [this appendix contains commercially sensitive data].

Appendix reference: [commercially sensitive data].

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

UAB SCT Lubricants is only the upstream producer of the products and sells them to its UK customer Lubriage Ltd.

The Company has no information as to the terms and conditions under which the products are sold to the independent customer in the UK.

Appendix reference:

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.

We are submitting detailed information about sales to UK as an appendix 14 [this appendix contains commercially sensitive data].

We do not have the technical capacity to complete B3 subsection correctly because lack of human resources and time.

TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data.

Furthermore, information, provided in the earlier questionnaire might be helpful:

	Volume (kg)	Value (EUR)
Total export sales of the goods concerned to the UK during the POI manufactured by your company	[commercially sensitive data: non confidential range: 4.265.070 kg - 5.450.000 kg] As a unit of measurement, we use kilograms and tonnes.	[commercially sensitive data: non confidential range: 2 EUR/kg - 2,74 EUR/kg]

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**.

N/A.

Appendix reference:

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.

N/A.

Appendix reference:

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.

UAB SCT Lubricants had just one customer in UK during POI, so two different sets of sale's documents to this customer are submitted [all these appendixes contain commercially sensitive data].

Appendix reference: [commercially sensitive data]

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 Lithuania or the United Arab Emirates 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.

*We are submitting detailed information about domestic sales as an appendix 16 [this appendix contains commercially sensitive data]. It shall be noted, that Customers of UAB SCT Lubricants are identified by a code assigned to them by the company. It should also be noted that this appendix only includes goods that remain on the domestic market for final use. Goods that are resold for onward supply to other countries are not included in this appendix. All the sales in Annex 16 (B4 domestic sales) are to an **independent parties**.*

We do not have the technical capacity to complete B4 subsection correctly because lack of human recourses and time.

TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data (including, but not limited Customers names).

Furthermore, information, provided in the earlier questionnaire might be helpful:

	Volume (kg)	Value (EUR)
Total domestic sales of like goods during the POI manufactured by your company	[commercially sensitive data: non confidential range: 2.750.000 kg – 3.510.028 kg] As a unit of measurement, we use kilograms and tonnes.	[commercially sensitive data: non confidential range: 1,64 EUR/kg - 2,22 EUR/kg]

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.

Two sets of documents for the domestic sales are submitted [all these appendixes contain commercially sensitive data].

Appendix reference: [commercially sensitive data]

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.

All sales of UAB SCT Lubricants in domestic market, UK and almost all EU countries are in euros only so currency conversions are not applicable.

Export sales in other third countries might be in euros or in USD

Appendix reference:

B6 Sales to third countries

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

It shall be noted, that during POI 5,64 % of the production was exported to UK, 2,95 % was sold at the domestic market so the rest part of the production – 91,41 % was exported to third countries. Details of this information can be found in appendix No. 18 [this appendix contains commercially sensitive data].

UAB SCT Lubricants is exporting production to more than 100 different countries. So we do not have the technical capacity to complete B6 subsection correctly because lack of human recourses and time.

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 Lithuania or the United Arab Emirates**. 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** of **Annex II**. The following questions relate to the adjustments provided in this annex. If they are not applicable then please state this in the relevant box.

We are submitting detailed information about sales to UK as an appendix 14 [this appendix contains commercially sensitive data].

We do not have the technical capacity to complete B3 subsection correctly because lack of human recourses and time.

TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

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

*UAB SCT Lubricants is granting discounts and rebates to each customer individually. It shall be noted that country of the customer is not a factor that would affect the granting of a discount or rebate.
Customer discounts, sales methods and knowledge of pricing structure is confidential information of the Company (Appendix 12).*

Appendix reference: 12

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

UAB SCT Lubricants is granting discounts and rebates to each customer individually. It shall be noted that customer category is not a factor that would affect the granting of a discount or rebate.

Appendix reference:

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

*UAB SCT Lubricants sells production according EXW (Ex-works), so the buyer has to pay the transport costs. These conditions apply to all customers, regardless of the country to which the goods are sold.
UAB SCT Lubricants do not execute and do not provide transport services. It might be that UAB SCT Lubricants just organises transport services, but transport costs are paid by the customer anyway in all the situations.
Costs of transportation do not affect the selling price of goods.*

Appendix reference:

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

*UAB SCT Lubricants do not apply the interests for the deferred payment. The time the buyer is given to pay for the goods do not affect the price of the goods and discount granted as well.
Time limit given for payment of goods is a result of individual agreement of each customer, but it does not affect the price of goods in any way.*

Appendix reference:

For the reporting of:

Differences in after sales costs

Differences in commissions paid regarding sales under consideration

Any other adjustments made for differences not provided for in the above

Please state:

- What the basis of the adjustment is?
- How are the adjustments are reported?

UAB SCT Lubricants does not incur any after-sale costs as well as no commission is paid.

There are no any other costs that could affect the price difference.

It shall be noted, that the Company incurs the same CTM, regardless of where the goods are going to be sold.

Appendix reference:

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.

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

Terms of sale and pricing is individual to each customer. Each client is negotiated and the individual terms of the contract are agreed.

The company sets base prices for its products, while the possibility and level of discounts are discussed with each customer.

Appendix reference:

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

UAB SCT Lubricants is granting discounts and rebates to each customer individually. It shall be noted that customer category is not a factor that would affect the granting of a discount or rebate.

Appendix reference:

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.

UAB SCT Lubricants sells production according EXW (Ex-works), so the buyer has to pay the transport costs. These conditions apply to all customers, regardless of the country to which the goods are sold, so in domestic market it is the same. UAB SCT Lubricants do not execute and do not provide transport services. Costs of transportation do not affect the selling price of goods.

Appendix reference:

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.

UAB SCT Lubricants sells the same products to all territories, so there are no any differences in physical characteristics between the goods sold in the UK and similar types sold in the domestic market.

Appendix reference:

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.

Terms of sale and pricing is individual to each customer. Each client is negotiated and the individual terms of the contract are agreed. The company sets base prices for its products, while the possibility and level of discounts are discussed with each customer. It might be the situations when differences in levels of trade will affect the price. But there is no rule whether the price will be higher or lower. Each time, market conditions at the time are taken into account.

Appendix reference:

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

Package of the production is the same to all the customers, so packing costs do not affect the price of production.

Appendix reference:

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.

N/A.

Appendix reference:

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

N/A.

Appendix reference:

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

N/A.

Appendix reference:

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.

VAT - value added tax.

If the production is sold in domestic market – VAT of 21 % must be paid.

If the production is exported to UK or third countries, VAT of 0 % is applicable pursuant to Article 41(1) of Lithuanian law on VAT; Directive 2006/112/eb 146(1)(a) art. (if the conditions, set in Article 49 of Lithuanian law on VAT are met.

Appendix reference:

- 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.

Lithuanian law on VAT can be reached here:

<https://www.e-tar.lt/portal/en/legalAct/TAR.ED68997709F5/kOCDfEgcWC>

Appendix reference:

- 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.

The standard rate of VAT is a VAT rate of 21 percent.

The application of a VAT rate of 0 per cent shall be levied on goods supplied to a VAT-registered person in another Member State who has indicated to the supplier of those goods the VAT identification number assigned to him by that other Member State and are transported from the territory of the country to another Member State (regardless of who (the supplier of the goods, the buyer or, on behalf of any of them, the third country transporting the goods).

For the purposes of applying a vat rate of 0 per cent, the supply of goods subject to excise duty to a taxable person or to a legal person other than a taxable person, where the acquisition by those persons of goods other than those subject to excise duty in another Member State, in accordance with the provisions of Article 3(1) of Directive 2006/112/EC, is not subject to VAT and is transported from the territory of the country to another Member State (irrespective of this, who (the supplier of the goods, the buyer or a third party on behalf of any of them) transports the goods) when they are transported in accordance with the provisions of the Law on Excise Duties of the Republic of Lithuania with a document for the transport of excisable goods or with a simplified document for the transport of excisable goods.

The transport of goods to another Member State (which constitutes a supply of goods under the provisions of this Law) shall be subject to VAT at the rate of 0 per cent if, if the supply of those goods to another person could give rise to a VAT rate of 0 per cent in accordance with the provisions of paragraphs 1 to 3 of this Article.

The taxable amount on which VAT is to be calculated shall consist of a consideration other than vat itself, received or to be received by the supplier of goods or services (hereinafter referred to in this Article as 'the seller') or on his behalf by a third party.

Appendix reference:

- 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.

VAT in Lithuania must be paid no later than the 25th day of the following month. Company does not maintain separate accounts for the taxes.

Appendix reference:

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.

UAB SCT Lubricants do not apply the interests for the deferred payment. The time the buyer is given to pay for the goods do not affect the price of the goods and discount granted as well. Time limit given for payment of goods is a result of individual agreement of each customer, but it does not affect the price of goods in any way.

Appendix reference:

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.

UAB SCT Lubricants does not incur any after-sale costs. There are no any other costs that could affect the price difference.

Appendix reference:

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

N/A. Commissions are not paid. UAB SCT Lubricants does not sell the production through agents in domestic market.

Appendix reference:

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.

If the customer wants additional marking of the product, they should pay for it. However, the basic price of the product is not affected by this factor. Any additional requests made by the customer are charged separately (subject to a separate invoice) and are not linked to the price of the goods.

Appendix reference:

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).

We are submitting detailed information about UAB SCT Lubricants sales to UK, to third countries and domestic market for the injury period as an appendix 18 [this appendix contains commercially sensitive data]. The products are identified according combined nomenclature (CN) codes.

We do not have the technical capacity to complete D1 subsection correctly because lack of human resources and time.

D2 Statement of profit and loss and other comprehensive income

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

A part of the data required can be found in financial statements (appendixes No. 9.2; 9.4; 9.6.; 9.8; 10 [all these appendixes contain commercially sensitive data]).

We do not have the technical capacity to complete D2 subsection correctly because lack of human resources and time.

Furthermore, information required in subsection D2 is confidential and constitutes a trade secret of the Company.

However, TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

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.

We are submitting Company's income tax statements for the year 2020, 2021, 2022 and 2023 [all these appendixes contain commercially sensitive data].

Income tax statement for the year 2024 is not prepared yet, as the Company's financial year ends at 31 of December. Anyway, data related can be found in trial balance sheet and profit (loss) account (appendix No. 10 [this appendix contains commercially sensitive data]).

To save time and financial costs, we provide only one income tax statement translated into English language, as all the forms of statements are the same.

Appendix reference: 10; 19.1; 19.2.; 19.3.; 19.4. [all these appendixes contain commercially sensitive data]

D3 Production

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

UAB SCT Lubricants uses more than 1300 production facilities, so there is no objective possibility to describe all of them.

TRA is welcome to visit the Company – during the visit you will be given a detailed introduction to the equipment used in production and the entire production process.

Also, detailed video material about the production process can be found in Company's website:

<http://www.sct-lubricants.com/en/mobile>

It shall be noted, that some parts of packing Company is buying from other suppliers (for example, corks, multiply boxes, pallets, film, metal tubs).

Appendix reference:

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

UAB SCT Lubricants is one of the most modern factories in Europe. Advanced technologies and the latest scientific and technological achievements are used in the production of engine oils and lubricants. This is one of the Company's advantages,

enabling it to produce products at lower costs. Anyway, it shall be noted that there is no difference between the price of the production exported to UK or other countries and sold in domestic market because of these factors.

As the production process is fully computerised, the Company does not have flowchart of the production cycle.

TRA is welcome to visit the Company – during the visit you will be given a detailed introduction to the entire production process. Furthermore, presentation of the Company is attached.

Appendix reference: 20

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).

UAB SCT Lubricants imports all the inputs and all the suppliers are not associated. Input value includes all import charges and all taxes.

We are not able to describe the main inputs to the production process because of lack of the time. Also, it is confidential information of the Company (appendix 12).

Appendix reference:

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

All the production of the Company is produced in the same facilities (the goods concerned and/or like goods, and all the other goods).

It is not able to switch production.

Appendix reference:

D4 Upwards cost reconciliation

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

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

D5 Capacity

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

We are submitting detailed information about capacity of UAB SCT Lubricants as an appendix 18 [this appendix contains commercially sensitive data]. It shall be noted, that data on the quantity of free oil (production in bulk) actually produced is provided in this appendix.

We do not have the technical capacity to complete D5 subsection correctly because lack of human recourses and time.

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

*Capacity in appendix 18 [this appendix contains commercially sensitive data] is calculated on the basis of actual production (in kilograms).
The modernisation of the factory is a continuous process, so production capacity is constantly growing.
Number of shifts, working days per year, idle time for machinery maintenance and changes in the production process – all these factors, as well force majeure circumstances, efficiency of raw material supply chains, logistics and ect. affect the capacity.*

Appendix reference:

D6 Stocks

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

We are submitting information of closing stock as an appendix 21 [this appendix contains commercially sensitive data]. It shall be noted, that data of closing stock of free oil (production in bulk) in kilograms is provided in this appendix. A part of information related can be found in trial balances (appendix No. 10 [this appendix contains commercially sensitive data]).

We do not have the technical capacity to complete D6 subsection correctly, but as an alternative.

It shall be noted, that production process is dynamic and constantly changing. The Company does not keep stock records for individual periods. Stocks are counted and recorded at the end of the year following an inventory.

We do not have the technical capability to break down stock levels by product/commodity type. However, TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

N/A.

All production is manufactured by UAB SCT Lubricants.

Appendix reference:

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

N/A.

Appendix reference:

D7 Joint products and by-products

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

UAB SCT Lubricants has contracts with waste management service providers, so waste is managed in accordance with legal requirements.

Waste management accounts are kept using Unified product, packaging and waste record keeping information system (GPAIS).

There is no any difference regarding waste, scrap or by-products related to the production of the goods concerned and the like goods. Waste, scrap, and by-product ratio resulting from the production process of the goods concerned and like goods is the same, so it does not affect the price of the production.

Appendix reference:

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

All the production of UAB SCT Lubricants is produced together in a single process. A production line is distinguished if the characteristics of the product differ.

Appendix reference:

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

N/A.

Appendix reference:

D8 Purchases

- Please complete **Section D – Costing information**, subsection **D8 – Purchases, Annex II**, showing purchases by total value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.

N/A.

UAB SCT Lubricants purchases raw materials and produces its own products. The Company does not buy products for resale.

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

N/A.

Appendix reference:

D9 Profitability

- Please complete **Section D – Costing information**, subsection **D9 – Profitability, Annex II**.

The relevant data can be found in audited financial statements and trial balances (appendixes No. 9.2; 9.4; 9.6; 9.8; 10 [these appendixes contain commercially sensitive data]).

We do not have the technical capacity to complete D9 subsection correctly.

- 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**.

According to the Company's accounting and bookkeeping methods profitability is calculated for all the production in general and relevant data can be found in audited financial statements and trial balances (appendixes No. 9.2; 9.4; 9.6; 9.8; 10 [these appendixes contain commercially sensitive data]).

Due to the wide range of products produced by the company, (as it is shown in appendix No. 11 [this appendix contains commercially sensitive data]) it is not possible to calculate the profitability of each product separately.

Appendix reference:

D10 Cost to make (CTM) in Lithuania and the United Arab Emirates

1. Please provide the CTM for your domestic market (Lithuania or the United Arab Emirates) by completing **Section D – Costing information**, subsection **D10.1 – CTM in Lithuania and the United Arab Emirates**.
 - Provide details for each PCN of your goods during the POI, produced by your company or an associated party.
 - For each associated party, make a new copy and complete the spreadsheet annex separately.
 - Note that subheadings of each line item (e.g. raw materials, energy) can be changed to suit the categorisation of your own cost accounting system.

Costing information (the cost of sales, general and administrative costs) is provided in profit (loss) accounts (appendixes No. 9.2; 9.4; 9.6; 9.8 and 10 (these appendixes contain commercially sensitive data]).

We do not have the technical capacity to complete D10.1 subsection correctly because lack of human resources and time. But can provide the cost details for the different forms of packaging used in relation to the goods concerned:

Package of the production is the same to all the customers (UK customers, domestic customers, third countries customers).

UAB SCT Lubricants produces the following plastic packaging itself: [commercially sensitive data].

The average cost of manufacturing of this packages during the POI was the following: [commercially sensitive data].

It shall be noted that only direct costs are calculated.

According to corporate accounting standards, the Company is not calculating indirect costs per unit of manufacturing of the package. These costs are included in the company's total production costs and affects the Company's overall financial data.

UAB SCT Lubricants purchases from suppliers the following metal packaging: [commercially sensitive data].

Average cost of purchasing this packaging during the POI was the following: [commercially sensitive data].

However, TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

2. If there are differences in production costs for the same PCN between your like goods and the goods concerned, explain the reasons for the differences.

There are no any differences in production costs for the same product between like goods and the goods concerned. All products are produced together, in the same process, regardless of to which market they are going to be sold.

Appendix reference:

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

N/A – as the Company does not have the technical capacity to complete D10.1 subsection correctly.

Appendix reference:

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

UAB SCT Lubricants didn't incur any extraordinary costs during the POI.

Appendix reference:

5. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like goods, and how you have reported this in the cost to make figures and company accounts.

Production of all the goods of the Company is financed from the Company's working capital and short-term shareholder loans (on demand, when large quantities of raw material need to be purchased).

Appendix reference:

D10.1 Base Oil Costs

1. Please complete **Annex D10.2 – Base Oil Costs**, detailing the monthly base oil costs per PCN for the like goods produced for your domestic market during the POI by your company.

TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

We do not have the technical capacity to complete D10.2 subsection correctly because lack of human resources and time. Furthermore, it is confidential information of the Company and contains a trade secret.

D11 AS&G in Lithuania and the United Arab Emirates

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

Costing information in general for all the production can be found in audited financial statements and trial balances (appendixes No. 9.2; 9.4; 9.6; 9.8; 10 [these appendixes contain commercially sensitive data]).

UAB SCT Lubricants does not calculate and record costs separately for each product because of wide range of production (as it is detailed in appendix No. 11 [this appendix contains commercially sensitive data]).

We do not have the technical capacity to complete D11.1 subsection correctly because lack of human resources and time.

However, TRA is welcome to visit UAB SCT Lubricants and inspect all relevant documents and data in this scope.

2. Please explain the cost allocation and apportion method used for each cost type for the POI, including an explanation of that allocation and apportion method under each cost type.

The costs of UAB SCT Lubricants are the decrease in economic benefits arising from the consumption, sale, disposal, impairment and impairment of assets and liabilities of SCT Lubricants UAB during the reporting period that results in a decrease in equity, other than a direct reduction in equity.

Costs incurred in generating revenue for the period are recorded in the Company's accounts and disclosed in the financial statements in accordance with the principles of accrual and comparison. Costs are recognised on an accruals basis when actually incurred, irrespective of whether cash is paid.

A company recognises as an expense for the provision of services only the portion of the costs (raw materials, consumables, consumable supplies and other current assets, labour costs, depreciation and amortisation of fixed assets used in the provision of the services, costs of services rendered by third parties, and similar costs) that are attributable to the revenue from the provision of services. The cost of providing the services shall be recognised in the same period in which the revenue from the services is recognised.

The cost of providing the services shall be reduced by any discounts received.

The cost of the Company's sales is recognised only to the extent of the costs associated with the revenue from the sale of the products. The cost of products sold shall be recognised for SCT Lubricants UAB in the same period in which the revenue from the sale of the products is recognised.

Appendix reference:

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

There are no any differences in costs for the same cost type between your goods concerned and like goods.

Appendix reference:

D12 Raw material (RM) and major input purchases

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

We are not able to complete D12 subsection correctly because it is confidential information of the Company which constitutes a trade secret of the Company (appendix No. 12).

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

It shall be noted, that all the goods (goods concerned and like goods) are produced from the same raw material, so the company incurs the same costs for the purchase of raw materials (whether the goods are exported to UK or sold on the domestic market).

When purchasing raw materials, the Company does not know for which specific products they will be used to produce.

We are not able to provide the documents required as it is confidential information of the Company which constitutes a trade secret of the Company (appendix No. 12). Also, terms of the contracts with the suppliers prohibit disclosure of the information requested.

Appendix reference:

2. If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting; and any contracts or evidence of price negotiation. Also, in addition to the 'Cost to make (CTM)' sheets for Domestic sales (D10.1), please provide the cost to make of the material by the associated suppliers on the same basis by adding in a column to the 'raw materials and input purchases' sheet (D12), labelling it as 'Associated supplier CTM'.

The company buys raw materials at market price, regardless of the supplier.

Appendix reference:

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.

If the Company incurs transportation charges, duties and other expenses while obtaining the materials used in production, all these expenses are included in the price of the raw material and included in the cost (CTM) of the goods (except import VAT).

Appendix reference:

D13 Specificities regarding the exporting country

The following comments have been submitted as part of the registration process:

1. “Prices are artificially low. They do not reflect market factors. Namely raw material costs. [...] To consistently sell large volumes of the concerned goods, that contain over 99% base oil in the formulation at close to 50% of the price of the market price of said base oil is odd.”

SCT Lubricants buys raw materials at market prices.

Given that the factory is located in a port city, the Company has the possibility to import raw materials by sea. The Company purchases raw materials in bulk as it has the possibility to store them. For example, base oil alone is purchased in the order of approx. 100,000,000 kg in one year. All these factors make it possible to purchase raw materials at market price.

The Company does not resell the purchased base oil, it means that purchases it only for its own use – it is one of the essential conditions set by the supplier.

2. “Our understanding is that the United Arab Emirates do not currently have in place any trade sanctions on Russian base oil and due to other sanctions in place this has then meant base oils being sold into Lubricant manufacturers in the UAE cheaper than the global base oil prices.”

N/A.

3. “We understand that prices are artificially low on the concerned goods [...] Our Base oil is sold with reference to ICIS and ARGUS published prices, adjusted with a formula, this is the norm in the refining industry. We understand that the selling prices for the finished imported concerned goods are often well below these metrics. We don’t see any reasonable logic for base oil being consistently available below what can reasonably be achieved, ie. In line with the published prices.”

ICIS and ARGUS are known to the Company, but the Company does not rely just on these indicators to determine the price of the goods.

ICIS and ARGUS publish prices as they should be and set them based on the survey method and statistics, but not on fact. Thus, in order to understand the market price, the Company takes into account the ICIS and ARGUS indicators, but this is not the only source the Company uses.

The price of raw materials is variable. The company plans its raw material purchases and tries to buy when the price is more favourable.

4. “Base oils are tradeable commodities which have been affected by the introduction of sanctions against Russia. This has created an advantage for any country outside the EU/UK/USA and Canada to purchase lower priced raw material.”

N/A.

These comments are not a specific or evidenced accusation of a particular market situation in the domestic market of the exporting country or territory.

However, we wish to provide parties with an opportunity to expand on, or rebut, the comments submitted to the investigation upon registration.

Regulation 7(2)(b) of the Dumping and Subsidisation Regulations refers to a particular market situation in the domestic market of the exporting country or territory, and Regulation 7(4) sets out a non-exhaustive list of circumstances which might constitute such a situation:

- where prices are artificially low
- where there is significant barter trade
- where prices reflect non-commercial factors

A particular market situation could arise as a result of relationships between private sector parties. For example, in the case of barter trade between private companies where this covers a significant part of the domestic market (not international transactions), or where a significant part of domestic sales involves transactions between private companies engaged in non-commercial arrangements.

There may also be cases where the source of a particular market situation is government intervention in any of the following:

- the domestic market for the like goods
- an upstream market that inputs into the like goods
- a market indirectly providing inputs into the like goods, which results in artificially low sales prices in the domestic market of the like goods

Please explain whether you consider the cost of production and/or the price of the goods concerned are affected by a particular market situation. Please also provide relevant supporting evidence or supplementary sources (links to articles/official documents etc) that will demonstrate whether a distortion exists or not in the domestic market of the exporting country or territory.

UAB SCT Lubricants sells goods in accordance with the Company's price lists prepared in EUR or USD, irrespective the goods are sold to the UK, to other countries or to Lithuania.

The company buys raw materials and sells products at market prices.

Goods are exported to the UK at market prices, which are not lower than the selling price in other countries and in the domestic market.

Appendix reference:

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. Did this differ between certain engine oils and hydraulic fluids?
 - 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.

UAB SCT Lubricants states and confirms that, that goods concerned are being exported to the UK at market price, thus, the injury to the UK market did not and could not have been made. Exporting to the UK market is no different from exporting to other countries and selling domestically.

*UAB SCT Lubricants supports the main arguments of European Commission (EC) and agrees that **an investigation should be terminated**:*

- *The complaint lacks important elements such as those relating to the **industry standing**; in particular, imports from Lithuania should be removed from the scope of the investigation.*
- *Evidence of dumping is not clear enough and calculations should be further explained.*
- *Evidence of injury is vague and relates to one company only. On that basis, **the current analysis is not representative** and therefore not sufficient to initiate an investigation.*
- *The complainant makes **excessive use of confidentiality**, thus depriving the parties of their rights of defense.*
- *The complaint is **not compliant with the WTO requirements** and established jurisprudence since it does not contain a **causality analysis**.*

Appendix reference:

2. Please describe how you would expect the implementation of a trade remedy to affect, would this differ between certain engine oils and hydraulic fluids?
 - your exports of the goods concerned to the UK

- market price of the goods in the UK.

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

Implementation of a trade remedy will not affect the Company's pricing policy for its customer Lubriage Ltd.

Nevertheless, to our opinion it would potentially reduce consumer choice, infringe the consumer's right to choose and other principles of fair competition.

In our view, the implementation of any trade remedies would affect the end consumer and the price of the product they buy, but it is not under control of the Company.

Appendix reference:

SECTION G: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	+
Section B – Sales	+
Section C – Fair comparison	+
Section D – Costing information	+
Section E – Other questions	+
Section F – Declaration	

+Add additional rows as required.

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

Appendix reference	Document title
1.	Letter of Authority
2.1.	ISO 14001:2015 certificate
2.2.	ISO 9001:2015 certificate
3.1.	Certificate from Klaipeda Chamber of Commerce, Industry and Crafts
3.2.	Letter of conformance from SAIL
4. CONFIDENTIAL	Ownership structure
5. CONFIDENTIAL	Corporate structure
6. CONFIDENTIAL	Extract of the data on beneficial owners of a legal entity from State Enterprise Centre of Registers
7.1.	Extract of basic data of the Company from State Register of Legal Entities
7.2. CONFIDENTIAL	Articles of Association of the Company
8.1. CONFIDENTIAL	Sale-purchase contract
8.2. CONFIDENTIAL	Sale-purchase contract
8.3. CONFIDENTIAL	Sale-purchase contract

8.4. CONFIDENTIAL	Sale-purchase contract (Lubriage Ltd)
9.1. CONFIDENTIAL	Auditor's report 2020
9.2. CONFIDENTIAL	Financial statements 2020
9.3. CONFIDENTIAL	Auditor's report 2021
9.4. CONFIDENTIAL	Financial statements 2021
9.5. CONFIDENTIAL	Auditor's report 2022
9.6. CONFIDENTIAL	Financial statements 2022
9.7. CONFIDENTIAL	Auditor's report 2023
9.8. CONFIDENTIAL	Financial statements 2023
10. CONFIDENTIAL	Trial balances
11. CONFIDENTIAL	Production of the Company
12.	Confidentiality policy
13.1. CONFIDENTIAL	Price list for UK
13.2. CONFIDENTIAL	Price list for UK
13.3. CONFIDENTIAL	Price list for UK
13.4. CONFIDENTIAL	Price list for UK
13.5. CONFIDENTIAL	Price list for UK
13.6. CONFIDENTIAL	Price list for UK
13.7. CONFIDENTIAL	Price list for UK
13.8. CONFIDENTIAL	Price list for UK
13.9. CONFIDENTIAL	Price list for UK
13.10. CONFIDENTIAL	Price list for UK
14. CONFIDENTIAL	Sales to UK
15.1. CONFIDENTIAL	Set of documents for the sales in UK (1)
15.2. CONFIDENTIAL	Set of documents for the sales in UK (2)
16. CONFIDENTIAL	Domestic sales
17.1. CONFIDENTIAL	Set of documents for the domestic sales (1)
17.2. CONFIDENTIAL	Set of documents for the domestic sales (2)
18. CONFIDENTIAL	Turnover
19.1. CONFIDENTIAL	Income tax statement 2020
19.2. CONFIDENTIAL	Income tax statement 2021
19.3. CONFIDENTIAL	Income tax statement 2022
19.4. CONFIDENTIAL	Income tax statement 2023
20.	Presentation of the Company

21. CONFIDENTIAL	Stock
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+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.

Please answer here

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:	

3. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly, (if you have not already done so).

Name:	
Address:	
Telephone No.:	
Email:	
Confirm they have signed authority to act (Yes/No):	
Appendix reference:	

S1.2 – About your company

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

Please answer here

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 April 2023 – 31 March 2024) 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 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.

Please answer here

Appendix reference:

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

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 copies of your audited accounts for the injury period, 1 April 2020 – 31 March 2024. 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.

Please answer here

Appendix reference:

3. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period 1 April 2020 – 31 March 2024.

Please answer here

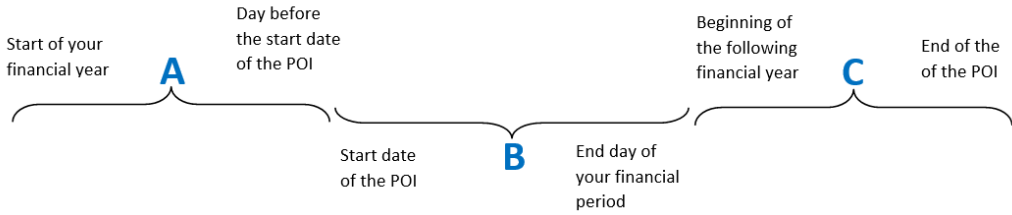
Appendix reference:

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:

10. Please attach copies of your company's trial balance covering the POI and the most recent financial year. This includes, if for example your financial year ends 31 December 2023:
- the trial balance which covers the beginning of the financial year to 31 March 2023 (pre-POI);
 - the trial balance which covers the financial year from 1 April 2023 to 31 December 2023 (part of the POI);
 - the trial balance which covers the beginning of the next financial year to 31 December 2024 (part of the POI, from 1 January 2024 to the end of the 31 March 2024).



Please answer here

Appendix reference:

S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment, Annex I (Associated companies – Exporter)**.
2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.

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)**.

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.

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 **Annex I (Associated companies – Exporter)** provided.

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

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 concerned made by your company directly to independent customers.

1. Please complete **S3.2 – Sales to ind. customers** in the spreadsheet **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.
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 **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.

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: