



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

- 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.

Billions (Hong Kong) Corporation Limited (hereinafter referred to as “BHK”) is a trading company that purchases the TiO₂ from related producers and exports them to different foreign markets, including UK (until [Redacted – commercially sensitive information]). Also, the company [Redacted – commercially sensitive information].

Appendix reference: **N/A**

- Please complete the table below.

Company information	
Legal name of company:	Billions (Hong Kong) Corporation Limited
Legal structure (e.g., limited company, sole trader, partnership etc):	Limited Company
Year of establishment:	[Redacted – Date] 2014
Other operating names:	N/A
Company registration number:	2145161
Place of registration:	UNIT 1503, 15/F, ONE HARBOURFRONT, 18 TAK FUNG STREET, HUNG HOM, KOWLOON, HONG KONG
Address of main site:	UNIT 1503, 15/F, ONE HARBOURFRONT, 18 TAK FUNG STREET, HUNG HOM, KOWLOON, HONG KONG
Postcode:	999077
Contact details	
Name (point of contact):	[Redacted – Personal information which identifies individuals]
Job title:	[Redacted – Personal information which identifies individuals]



Business address:	[Redacted – Personal information which identifies individuals]
Telephone No:	[Redacted – Personal information which identifies individuals]
Email:	[Redacted – Personal information which identifies individuals]
Website:	www.lomonbillions.com

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:

Name:	[Redacted – Personal information which identifies individuals]
Address:	[Redacted – Personal information which identifies individuals]
Telephone No.:	[Redacted – Personal information which identifies individuals]
Email:	[Redacted – Personal information which identifies individuals]
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: Appendix A1.2 - Letter of Authority	

Name:	[Redacted – Personal information which identifies individuals]
Address:	[Redacted – Personal information which identifies individuals]
Telephone No.:	[Redacted – Personal information which identifies individuals]
Email:	[Redacted – Personal information which identifies individuals]
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: Appendix A1.2 - Letter of Authority	



S1.2 – About your company

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

Billions (Hong Kong) Corporation Limited is the only operating name used to sell or market the goods concerned. The name is registered in the Business Registration Certificate. Please refer to [Appendix S1.2.1 - Business Registration Certificate of BHK](#).

Appendix reference:

[Appendix S1.2.1 - Business Registration Certificate of BHK](#)

2. Please provide a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI, 1 January 2025 – 31 December 2025) in **S1.2.1 – Shareholders in Annex I (Associated companies – Exporter)**. Where known, please give details of their activities in the table.

BHK completes [Annex I S1.2.1 - Shareholders](#).

Appendix reference:

[Annex I S1.2.1 - Shareholders](#)

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.

During the POI, BHK did not sell or market other goods in the UK.

Appendix reference: **N/A**

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.

BHK provides a diagram showing the internal hierarchical and organisational structure. Please refer to [Appendix S1.2.4 - Internal Hierarchical and Organisational Structure](#).

Appendix reference:

[Appendix S1.2.4 - Internal Hierarchical and Organisational Structure](#)



Trade Remedies
Authority

☐ Confidential

Trade Remedies Authority

☒ Non-confidential



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

BHK provides a diagram showing the complete ownership structure of whole group of companies. Please refer to [Appendix S1.2.5 - Ownership Structure of Whole Group](#).

Appendix reference:
[Appendix S1.2.5 - Ownership Structure of Whole Group](#)

S1.3 – Accounting practices

1. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

The financial year is 1 January – 31 December. There is no change with respect to this period or in accounting practices over the last four financial years.

Appendix reference: **N/A**

2. Please attach copies of your audited accounts for the injury period, 1 January 2022 – 31 December 2025. This may include a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

BHK provides the copies of audited financial statements for year 2022, year 2023 and year 2024. Please refer to [Appendix S1.3.2 - Audited Report of BHK](#).

The audit report of 2025 has not been completed yet. BHK provides the copies of balance sheet and income statement of year 2025 in the account. Please refer to [Appendix S1.3.3 - Financial Statements of BHK Year 2025](#).

Appendix reference:
[Appendix S1.3.2 - Audited Report of BHK](#)
[Appendix S1.3.3 - Financial Statements of BHK Year 2025](#)



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

BHK provides the copies of audited financial statements for year 2022, year 2023 and year 2024. Please refer to Appendix S1.3.2 - Audited Report of BHK.

The audit report of 2025 has not been completed yet. BHK provides the copies of balance sheet and income statement of year 2025 in the account. Please refer to Appendix S1.3.3 - Financial Statements of BHK Year 2025.

Appendix reference:

Appendix S1.3.2 - Audited Report of BHK

Appendix S1.3.3 - Financial Statements of BHK Year 2025



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.

Not applicable

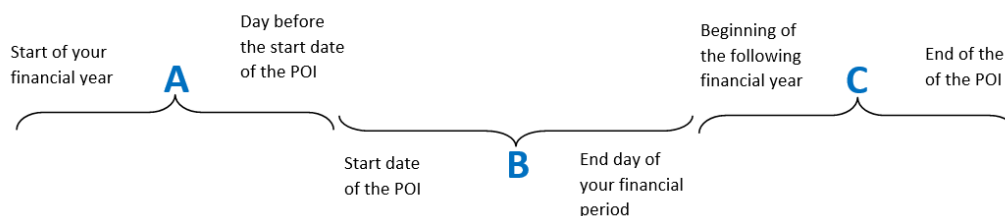
Appendix reference:

N/A

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

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

- A.** the trial balance which starts from the beginning of your financial year and ends on 31 December 2024;
- B.** the trial balance which starts from 1 January 2025 to the end of your financial year; and
- C.** the trial balance which starts from the beginning of your following financial year and ends on 31 December 2025.



BHK Provides the trial balance covering the POI. The financial year is fully aligned with the POI. Please refer to [Appendix S1.3.5 - Trial Balance of BHK](#).

Appendix reference:

[Appendix S1.3.5 - Trial Balance of BHK](#)

S1.4 – Employment and turnover

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



BHK completes [Annex I S1.4.1 - Employment](#).

Appendix reference:

[Annex I S1.4.1 - Employment](#)

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

BHK completes [Annex I S1.4.2 - Turnover](#).

Appendix reference:

[Annex I S1.4.2 - Turnover](#)



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.

BHK completes Annex I S2.1.1 - Purchases. [Redacted – commercially sensitive information]. BHK provides a copy of the contract with the supplier. Please refer to Appendix S2.1.2 - Purchase Contract.

Appendix reference:

Annex I S2.1.1 - Purchases

Appendix S2.1.2 - Purchase Contract

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.

The physical movement of the goods to UK is as follows:

[Redacted – commercially sensitive information about the physical movement of the goods throughout the whole process].

[Redacted – commercially sensitive information].

Appendix reference: **N/A**



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

Not applicable. [Redacted – commercially sensitive information about the company's stocks].

Appendix reference: [N/A](#)

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

Not applicable. [Redacted – commercially sensitive information about the company's purchases].

Appendix reference: [N/A](#)

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.

[BHK completes Annex I S2.1.3 - Purchase information.](#)

Appendix reference:
[Annex I S2.1.3 - Purchases](#)

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.

Not applicable. [Redacted – commercially sensitive information about the company's stocks].

Appendix reference: [N/A](#)



Section III of Annex I: Information relating to resale prices

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

Please complete **S3.1 –AS&G in the PRC** spreadsheet **Annex I (Associated companies – Exporter)** provided.

- Provide details for each cost type of goods produced during the POI, by your company or an associated party.
- Provide quarterly (3 monthly) expenses for each PCN.
- 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.

BHK completes Annex I S3.1 - AS&G in the PRC.

Appendix reference:

Annex I S3.1 - AS&G in the PRC

S3.1 – General information

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

BHK provides a flowchart describing the channels of distribution of the whole group. Please refer to Appendix S3.1.1 - Channels of Distribution of Whole Group.

For the export sales to the UK, there were [Redacted – number] channels of distribution during the POI:

[Redacted – commercially sensitive information about channels of distribution]

BHK is involved in [Redacted – commercially sensitive information about channels of distribution].

The sales negotiation process for exports to the UK is provided below:



[Redacted – commercially sensitive information about the sales negotiation process]

The physical movement of the goods to UK is as follows:

[Redacted – commercially sensitive information about the physical movement of the goods to UK]

Appendix reference:

Appendix S3.1.1 - Channels of Distribution of Whole Group

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.

The sales team negotiates the terms of sales and price of the product with the customer transaction by transaction. Hence, there is no difference in pricing based on the customer category for unrelated sales.

Appendix reference: **N/A**

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

Not applicable. The goods concerned are not changed in any way between purchase and resale.

Appendix reference: **N/A**

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

The sales negotiation process for exports to the UK is provided below:

[Redacted – commercially sensitive information about the sales negotiation process]

The physical movement of the goods to UK is as follows:

[Redacted – commercially sensitive information about the physical movement of the goods to UK]

Appendix reference: **N/A**



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

[Redacted – commercially sensitive information].

Appendix reference: **N/A**

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

[Redacted – commercially sensitive information].

Appendix reference: **N/A**

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

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

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

BHK completes Annex I S3.2 - Sales to independent customers in the UK for POI.

Appendix reference:

Annex I S3.2 - Sales to independent customers in the UK for POI

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

In the response of each related producer, [Redacted – commercially sensitive information] are provided separately. BHK uses these [Redacted – commercially sensitive information] in Annex I S3.2.

All the calculation formula is presented in Annex I S3.2.

Appendix reference:

Annex I S3.2 - Sales to independent customers in the UK for POI



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.

BHK completes Annex I S3.3 - Sales to associated parties in the UK for POI.

Appendix reference:

Annex I S3.3 - Sales to associated parties in the UK for POI

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

In the response of each related producer, [Redacted – commercially sensitive information] are provided separately. BHK uses these [Redacted – commercially sensitive information] in Annex I S3.2.

All the calculation formulas are presented in Annex I S3.2.

Appendix reference:

Annex I S3.3 - Sales to associated parties in the UK for POI