



Anti-Dumping Questionnaire (Third Country Producers) for New Investigations Case AD0086: Rutile titanium dioxide exported from the People's Republic of China

Period of Investigation (POI):	1 January 2025 – 31 December 2025
Injury period:	1 January 2022 – 31 December 2025
Deadline for response:	28 June 2026
Contact details:	AD0086@traderemedies.gov.uk
Completed on behalf of:	<i>Tronox Pigmentos do Brasil SA ("Tronox Brazil")</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-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) on or before **28 June 2026**.



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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 rutile titanium dioxide from the People's Republic of China (PRC) 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?

The TRA has received an allegation that a Particular Market Situation (PMS) exists in PRC for rutile titanium dioxide. The TRA has yet to make a determination in this investigation in relation to the allegation.

However, where it is determined that a PMS exists and the effect of the PMS on the domestic sales price prevents a proper comparison between that and the export price, we would not consider the comparable price appropriate to use for the purpose of determining normal value.

In such circumstances, the TRA may determine the normal value by determining the costs of production plus a reasonable amount for administrative, selling, and general costs and for profits. Adjustments may then be made to these figures using data from an appropriate representative third country. The TRA may also use data from the appropriate representative third country as part of their examination of whether a PMS exists in the PRC for rutile titanium dioxide.

We are therefore seeking your cooperation to assist the TRA in the investigation of the alleged PMS and in the construction of the normal value.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the instructions section below.

To note, we use the term company in this questionnaire to cover all businesses including partnerships and sole traders.



Please provide all the information requested by 22 June 2026. 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 AD0086@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, AD0086, 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.

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 verification of 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.

Verification will be conducted remotely. We are considering conducting verification during July or August. Please indicate if you would be able to host a verification visit during this month.

Yes, Tronox Brazil is available for a verification visit during July or August, except for the following dates, when the team will be unavailable:

- *[Sensitive information redacted – Personal information]*

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

Like goods

This investigation covers **rutile titanium dioxide** exported from **the Peoples Republic of China**, described as:

Rutile titanium oxides in pigments and preparations based on rutile titanium dioxide, containing a minimum of 80% by weight of titanium dioxide calculated on the dry matter and having all types of particle sizes, classified under Chemical Abstracts Service Registry Numbers 12065- 65-5 and 13463-67-7.

These **goods concerned** are currently classifiable within the following CN code(s):

- | | |
|----------------|----------------|
| • 2823 0000 10 | • 3206 1100 10 |
| • 2823 0000 30 | • 3206 1100 30 |
| • 2823 0000 80 | • 3206 1100 80 |
| • 2823 0000 83 | • 3206 1100 85 |

These codes are only given for information.

This questionnaire will ask about your production and sales of like goods. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods subject to review in all respects, or with characteristics closely resembling them.

Where this questionnaire refers to 'all goods', this means all goods that are produced by you.

Please follow the instructions for each question to provide the appropriate information regarding the like goods.



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.

Field description	Product properties	PCN value
Production method	Produced using sulphate method	S
	Produced using chloride method	C
Rutile titanium dioxide content per weight, calculated on the dry matter	>80 to 98%	800
	>98 to 99.5%	980
	>99.5%	995

For example, a product produced using the chloride method with a 99.0% rutile titanium dioxide content per weight would have the code: C980

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.



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:

Company information	
Legal name of company:	<i>Tronox Pigmentos do Brasil SA</i>
Legal structure (e.g., limited company, sole trader, partnership etc):	<i>Limited liability corporation (Sociedade Anônima)</i>
Year of establishment:	<i>1966</i>
Other operating names:	<i>Tibrás Titânio do Brasil S.A, Cristal Pigmentos do Brasil S/A, Millenium Inorganic Chemicals do Brasil S/A</i>
Company registration number:	<i>15.115.504/0001-24</i>
Place of registration:	<i>Camaçari, Bahia, Brazil</i>
Address of main site:	<i>Camaçari, Bahia, Brazil</i>
Postcode:	<i>42.829-710</i>
Contact details	
Name (point of contact):	<i>[Sensitive information redacted – Personal data]</i>
Job title:	<i>[Sensitive information redacted – Personal data]</i>
Business address:	<i>Rodovia BA 099, Estrada do Coco, Abrantes, Camaçari, BA, Brasil, CEP 42.829-710</i>
Telephone No:	<i>[Sensitive information redacted – Personal data]</i>
Email:	<i>[Sensitive information redacted – Personal data]</i>
Website:	<i>www.tronox-ri.com.br</i>

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:

Name:	<i>[Sensitive information redacted – Personal data]</i>
Address:	<i>[Sensitive information redacted – Personal data]</i>
Telephone No.:	<i>[Sensitive information redacted – Personal data]</i>



Email:	<i>[Sensitive information redacted – Personal data]</i>
Confirm they have signed authority to act (Yes/No):	Yes
	Appendix reference: A1.2 – Letter of authority

A2 About your company

1. Describe the role of your company in relation to the production of the like goods.

Tronox Brazil produces Rutile TiO₂ using the sulphate process. The company sells Rutile TiO₂ domestically and for export under Brazilian commodity code NCM 3206 11 10 (Rutile-type titanium dioxide pigments, containing 80% or more by weight of TiO₂).

Appendix reference: N/A

2. Please provide details of any changes in the legal form of your business over the past 10 years , for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
<i>April 2019</i>	<i>Acquisition</i>	<i>Tronox acquired the titanium dioxide business of The National Titanium Dioxide Company (Cristal).</i>
<i>2017</i>	<i>Acquisition and IPO</i>	<i>Tasnee entered into a contract for the sale of its entire titanium dioxide business to Tronox Limited. Tronox made a public offering for the Company's outstanding common shares pursuant to Article 254-A of the Brazilian Corporate Law.</i>

+Add additional rows as required.

3. We need to check the legal establishment of your company. Supply the latest copies of the following documents:

- Articles of association
- Business licence
- Proof of registration of the company with the competent authorities.

Clearly specify what you are submitting and provide appendix references for your attachments in the box below.

Appendix A3.1 includes the Articles of association.



Appendix A3.2 includes the Business license.

Appendix A3.3 includes the Proof of registration of the company with the competent authorities.

Appendix reference: See above

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

Appendix A4.1 and A4.2: The Operating Licenses issued by INEMA (Instituto do Meio Ambiente e Recursos Hídricos da Bahia) authorize Tronox Brazil to extract water from its underground wells and from the Capivara River for supply and industrial operations.

Appendix A4.3: State Tax Registration (Inscrição Estadual) authorizes Tronox Brazil to sell manufactured goods, collect the ICMS (state value-added tax), and claim the corresponding tax credits.

Appendix A3.3: Municipal Business License (Alvará) and Municipal Registration permit Tronox Brazil to operate at its facility location.

Appendix A4.4: The Operating License issued by INEMA (Instituto do Meio Ambiente e Recursos Hídricos da Bahia) authorizes Tronox Brazil to operate and produce TiO₂, and specifies a limitation of [60-80,000] metric tons per year.

Appendix reference: See above

5. List all international and/ or domestic production standards (BS / EN etc) your company currently conforms to, for the like goods.

Tronox Brazil's Bahia plant holds ISO 9001 quality management certification—most recently ISO 9001:2015 (with certificates available in both English and Portuguese)—and follows the guidelines of ISO 14001:2015 and ISO 45001:2018 for its environmental, health, and safety management systems.

Appendix reference: N/A

6. 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 and their contact details.

The company is a member of the following:



1. *ABIQUM — Associação Brasileira da Indústria Química (Brazilian Chemical Industry Association)*
 - Address: Av. Chedid Jafet, 222, Bloco C – 3º andar, Vila Olímpia, São Paulo – SP, CEP 04551-065, Brazil
 - Phone: +55 11 2148-4700
2. *COFIC — Comitê de Fomento Industrial de Camaçari (Camaçari Industrial Development Committee)*
 - Address: Rod. BA-512, Km 1,5 – Fazenda Olhos D'Água, Camaçari – BA, CEP 42816-070, Brazil
 - Email (Communications): comunicacao@coficpolo.com.br
3. *FIEB — Federação das Indústrias do Estado da Bahia (Federation of Industries of the State of Bahia)*
 - Address: Rua Edístio Pondé, 342 – Stiep, Salvador – BA, CEP 41770-395, Brazil
 - Phone: +55 71 3343-1230
4. *AMCHAM — American Chamber of Commerce for Brazil, Bahia Branch*
 - Address: Alameda Salvador, 1057, Salvador Shopping Business, Caminho das Árvores, Salvador – BA, CEP 41820-790, Brazil
 - Phone: +55 11 4688-4102 (main); 0800 016 9199 (other locations)
5. *SINPEQ - Sindicato das Indústrias de Produtos Químicos (Union of the Chemical Products Industries)*
 - Address: Rodovia BA-512, Km 1,5 – Polo Industrial de Camaçari, Camaçari – BA, CEP 42816-070, Brazil
 - Phone: +55 (71) 3040-9283 |
 - Email: contato@sinpeq.com.br

Appendix reference: N/A

A3 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, the PRC 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.

As set out in Tronox Brazil's registration form, Tronox Brazil sources feedstocks from the following [Sensitive information redacted – Tronox Brazil's business operations]. The applicable [Sensitive information redacted – Tronox Brazil's business operations].



Tronox Brazil also purchases TiO2 from [Sensitive information redacted – Tronox Brazil's business operations]. However, the parties have not entered into [Sensitive information redacted – Tronox Brazil's business operations].

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix number of contract
N/A	N/A	N/A	N/A
Appendix reference: N/A			

+Add additional rows as required.

A4 Accounting practices

1. What accounting standards have been adopted by your company (e.g. IFRS)?

Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, provide details.

Tronox Brazil prepares its financial statements in accordance with IFRS, and its accounting practices do not differ in any respect from generally accepted accounting practices in Brazil. In addition, Tronox Brazil's accounting system records information under U.S. GAAP to satisfy corporate reporting and consolidation requirements.

Appendix reference: N/A

2. If any changes have occurred with respect to your accounting practices and/or policies during the injury period, please explain the changes. The explanation should include dates and the reasons for those changes along with the financial impact of those changes on the goods concerned.

There have been no changes to Tronox Brazil's accounting practices or policies during the Injury Period.

Appendix reference: N/A

3. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.



Records address	What records are held?
N/A	N/A

+Add additional rows as required

4. 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.

Tronox Brazil's financial year is 1 January to 31 December.

Appendix reference: N/A

5. Has your accounting period changed during between 1 January 2022 and 31 December 2025? If yes, describe these changes.

No. Tronox Brazil's accounting period has remained unchanged throughout the Injury Period.

6. For your company and any associated parties involved in the production, marketing or sales of the like goods, please attach a copy of your annual accounts covering the POI including the financial statements and audit reports.

Tronox Brazil's audited financial statements covering the POI, including the audit reports, are attached to this response.

Appendix reference: A4.6 – Tronox Brazil 2025 Audited Financial Statement

7. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the POI.

N/A.

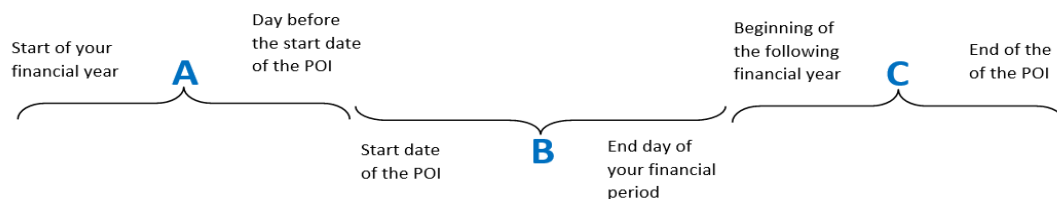
Appendix reference: N/A

8. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI. 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.



Tronox Brazil's trial balances covering the POI, in both original and spreadsheet form, are attached to this response.

Appendix reference: A4.8.1 – Tronox Brazil's 2025 Trial Balance (pdf); A4.8.2 – Tronox Brazil's 2025 Trial Balance (docx)

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

*The profit and loss statement for the profit centre that includes Rutile TiO₂ is included in Tronox Brazil's audited financial statements provided as **Appendix A.4.6**.*

These financial statements cover the POI, which is also the most recently completed financial year. For completeness, Tronox Brazil has also enclosed its financial statements for 2024.

Appendix reference: A4.9 – Tronox Brazil 2024 Audited Financial Statement

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

*Tronox Brazil enclosed Tronox Holdings plc's ("**Tronox Group**") annual report for 2025.*



Appendix reference: A4.10 – Tronox
Group 2025 Annual Report

11. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g. costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts; and
- your company's cost centres.

Tronox Brazil maintains its financial accounting records in [Sensitive information redacted – Tronox Brazil's accounting practices].

The principal modules cover substantially [Sensitive information redacted – Tronox Brazil's accounting practices].

Within this single environment, the company maintains [Sensitive information redacted – Tronox Brazil's accounting practices]. Tronox Brazil's statutory financial statements are prepared under BR GAAP and IFRS and are audited quarterly by KPMG, which has consistently issued unqualified opinions.

The accounting model is structured so that [Sensitive information redacted – Tronox Brazil's accounting practices], with the result that general ledger balances [Sensitive information redacted – Tronox Brazil's accounting practices].

- *On the debtors' side, [Sensitive information redacted – Tronox Brazil's accounting practices].*
- *On the creditors' side, [Sensitive information redacted – Tronox Brazil's accounting practices].*
- *For costing and production, [Sensitive information redacted – Tronox Brazil's accounting practices].*
- *These elements come together in [Sensitive information redacted – Tronox Brazil's accounting practices].*

The system links to the management accounting function principally through its [Sensitive information redacted – Tronox Brazil's accounting practices]. Costs are captured through [Sensitive information redacted – Tronox Brazil's accounting practices].

Management reports, such as [Sensitive information redacted – Tronox Brazil's accounting practices], are produced at [Sensitive information redacted – Tronox Brazil's accounting practices]. The connection between this



management/operational data and the statutory accounts is maintained through [Sensitive information redacted – Tronox Brazil’s accounting practices].

At the Tronox Group level, the financial results of all Tronox entities, including Tronox Brazil, are consolidated into [Sensitive information redacted – Tronox Group’s accounting practices].

The system is designed so that [Sensitive information redacted – Tronox Brazil’s accounting practices]. Finally, while most cost-center allocations run [Sensitive information redacted – Tronox Brazil’s accounting practices], a limited number of cost centers are [Sensitive information redacted – Tronox Brazil’s accounting practices].

Appendix reference: A4.11.1 – Tronox Brazil Chart of Accounts; A4.11.2 – Tronox Brazil Cost Centres

12. Have you changed your financial policies during the POI? Please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes on the like goods.

There have been no changes to Tronox Brazil’s financial policies during the POI.

Appendix reference: N/A



SECTION B: Benchmarking data

Please complete **Annex III** and provide the requested evidence.

The TRA may use this data in the examination of whether a PMS exists in the PRC for rutile titanium dioxide.

Where it is determined that a PMS exists and the effect of the PMS on the domestic sales price prevents a proper comparison between that and the export price, the TRA may determine the normal value by using your costs to adjust the PRC costs of production plus a reasonable amount for administrative, selling, and general costs and for profits.

B1 Costs, Sales, and Profit

1. Complete **Section B1.1 - CTM in Domestic Market and B1.2 AS&G in Domestic Market**.
 - Provide details for each PCN of your goods during the POI, produced by your company or an associated party.
 - Provide quarterly (3 monthly) costs for each PCN.
2. Please provide relevant documentation to evidence the figures provided for all goods.
3. Please explain how you calculate profit for the like goods, referring to your accounting and bookkeeping methods.

Tronox Brazil calculates profit for the like goods as [Sensitive information redacted – Tronox Brazil’s accounting practices] for each product. This calculation derived from the company’s financial accounting system, which is maintained in accordance with IFRS and BR GAAP.

- *Net sales revenue is [Sensitive information redacted – Tronox Brazil’s accounting practices], as described in **Section A4.11** above. Revenue is recorded [Sensitive information redacted – Tronox Brazil’s accounting practices], which are automated within the accounting system.*
- *Cost to make is calculated using the company’s [Sensitive information redacted – Tronox Brazil’s accounting practices] and includes [Sensitive information redacted – Tronox Brazil’s accounting practices]. Finished goods*



inventory is held at [Sensitive information redacted – Tronox Brazil’s accounting practices].

- *AS&G costs are allocated to the like goods [Sensitive information redacted – Tronox Brazil’s accounting practices] and are captured through the company’s [Sensitive information redacted – Tronox Brazil’s accounting practices].*
- *Profit is calculated as [Sensitive information redacted – Tronox Brazil’s accounting practices]. The figures reported in **Annex III, Section B1.1** and **B1.2** are consistent with and reconcilable to Tronox Brazil’s audited financial statements and trial balance provided in **Sections A4.6** and **A4.8**.*

Appendix reference: N/A

4. Please explain the cost allocation and apportionment method used for each AS&G and Sales cost type for the POI.

Tronox Brazil did not use a cost allocation methodology for AS&G and Sales costs. [Sensitive information redacted – Tronox Brazil’s accounting practices].

Appendix reference: N/A

5. Please provide any information regarding your production process that would differentiate it from other companies producing titanium dioxide in a similar way (i.e. ability to make use of different quality of feedstock). Please further inform us of any cost implications of this difference.

The primary difference between Tronox Brazil’s production process and that of other Rutile TiO₂ manufacturers is that some companies use the chloride route, while Tronox Brazil uses the sulphate route.

Among sulphate route producers, the production process follows virtually the same steps. However, the blend of minerals used at the initial stage may vary from company to company based on regional raw material availability and environmental regulations. Additionally, other producers (both sulphate and chloride route) may use different chemical components in the finishing phase of the pigment.

Notwithstanding these differences, Rutile TiO₂ is essentially a commodity, and production processes are very similar around the world.

Appendix reference: N/A



B2 Raw Materials

1. Complete **Section B2 - Raw Materials** of **Annex III**.
2. Please provide invoices that correspond to the invoice number in the table to evidence your raw material purchases.
3. Use the raw material description box to describe the inputs listed.

B3 Energy

1. Complete **Section B3 – Energy** of **Annex III**.
2. Please provide invoices corresponding to each invoice number in the table to evidence your energy provision.

B4 Employment

1. Complete **Section B4 – Employment** of **Annex III**.
2. Please provide supporting evidence for the figures provided for each category of employee listed.

B5 Land Use Rights

1. Complete **Section B5 - Land Use Rights** of **Annex III**.
2. Please provide contract information that corresponds to the lease information in the table to evidence your land use costs.

B6 Loans

1. Complete **Section B6 – Loans** of **Annex III**.
2. Please provide documents to evidence each of the loans listed in the table.

B7 Export Contingent Loans

1. Complete **Section B7 - Export Contingent Loans** of **Annex III**.
2. Please provide documents to evidence each of the loans listed in the table.



SECTION C: 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	X
Section B – Benchmarking data	X

+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
A1.2	Letter of authority – Confidential
A3.1	Articles of association
A3.2	Business license
A3.3	Proof of registration
A4.1 and A4.2	Operating licenses issued by INEMA
A4.3	State tax registration
A4.4	Operating license issued by INEMA
A4.6	Tronox Brazil 2025 Audited Financial Statement
A4.8.1	Tronox Brazil's 2025 Trial Balance (pdf)
A4.8.2	Tronox Brazil's 2025 Trial Balance (docx)
A4.9	Tronox Brazil 2024 Audited Financial Statement
A4.10	Tronox Group 2025 Annual Report
A4.11.1	Tronox Brazil Chart of Accounts
A4.11.2	Tronox Brazil Cost Centres

+Add additional rows as required