



Safeguard Questionnaire (Producer)

Extension Review

Case SE0041: Safeguard Measure on Certain Steel Products

Period of Investigation (POI):	01 April 2018 – 31 March 2023
Deadline for response:	22 October 2023
Case team contact:	SE0041@traderemedies.gov.uk
Completed on behalf of:	Tata Steel UK Ltd

When you have completed this form, indicate the **confidentiality** status of this document by placing an X in the relevant box below and in the header. We strongly recommend this questionnaire to be completed on the computer, so this step is easy to complete:

- Confidential
 Non-Confidential – will be made publicly available

Please note that you will have to provide **two copies of your response** – a **Confidential** and a **Non-Confidential version**. Both copies must be returned to the TRA using the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **22 October 2023**.



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The scope of this review

Goods subject to review

The goods subject to review in this extension review are detailed in the following table:

Product Number	Product Category	Commodity Codes
1	Non-alloy and other alloy hot-rolled sheet and strip	72081000, 72082500, 72082600, 72082700, 72083600, 72083700, 72083800, 72083900, 72084000, 72085210, 72085299, 72085310, 72085390, 72085400, 72111300, 72111400, 72111900, 72126000, 72251910, 72253010, 72253030, 72253090, 72254015, 72254090, 72261910, 72269120, 72269191, 72269199
2	Non-alloy and other alloy cold-rolled sheet	72091500, 72091690, 72091790, 72091891, 72092500, 72092690, 72092790, 72092890, 72099020, 72099080, 72112320, 72112330, 72112380, 72112900, 72119020, 72119080, 72255020, 72255080, 72262000, 72269200
4	Metallic coated sheet	72102000, 72104100, 72104900, 72106100, 7210690020, 7210690080, 72109080, 72122000, 72123000, 72125020, 72125030, 72125040, 72125061, 72125069, 72125090, 72259100, 72259200, 72259900, 72269910, 72269930, 72269970
5	Organic coated sheet	72107080, 72124080
6	Tin mill products	72091899, 72105000, 72121090, 72101100, 72107010, 72124020, 72101220, 72109040, 72101280, 72121010
7	Non-alloy and other alloy quarto plates	72085120, 72089020, 72254040, 72085191, 72089080, 72254060, 72085198, 72109030, 72085291, 72254012
12A	Alloy merchant bars and light sections	72283020, 72283041, 72283061, 72283069, 72283070, 72283089, 72286020, 72287010
12B	Non-alloy merchant bars and light sections	72143000, 72149110, 72149190, 72149931, 72149939, 72149950, 72149971, 72149979, 72149995, 72159000, 72161000, 72162100, 72162200, 72164010, 72164090, 72165010, 72165091, 72165099, 72169900
13	Rebar	72142000, 72149910
16	Non-alloy and other alloy wire rod	72131000, 72139149, 72271000, 72132000, 72139170, 72272000, 72139110, 72139190, 72279010, 72139120, 72139910, 72279050, 72139141, 72139990, 72279095
17	Angles, shapes, and sections of iron or non-alloy steel	72163110, 72163219, 72163310, 72163190, 72163291, 72163390, 72163211, 72163299
19	Railway material	73021022, 73021028, 73021050
20	Gas pipe	73063041, 73063049, 73063072, 73063077
21	Hollow section	73066110, 73066192, 73066199
25A	Large welded tube (1)	73051100, 73051200
25B	Large welded tube (2)	73051900, 73052000, 73053100, 73053900, 73059000
26	Other welded tube	73061100, 73061900, 73062100, 73062900, 73063012, 73063018, 73063080, 73064020, 73064080, 73065021, 73065029, 73065080, 73066910, 73066990, 73069000



Any reference to the goods subject to review refers to the product categories and commodity codes covered in the table above.

Please refer to the Notice of Initiation on the case file for additional detail regarding the existing safeguard measure.

Like goods

This questionnaire asks for information about your company's production and sales of the goods which are **like** the goods subject to review. Any reference to '**like goods**' in this questionnaire refers to goods produced in the UK which are like the goods subject to review in all respects, or with characteristics closely resembling them.

Directly competitive goods

'**Directly competitive goods**' are goods produced in the UK which are directly competitive with the goods subject to review.

This can include goods that are not only similar to the goods subject to review, such as a different type or variety, but also include goods that occupy a position of direct competition with the goods subject to review. A directly competitive good may be one that is substitutable with the goods subject to review.

When you are completing this questionnaire, please follow the instructions for each question to provide the appropriate information regarding the like goods, directly competitive goods or the goods subject to review by product category.



Instructions

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.

As part of our work, we are carrying out an extension review of the safeguard measure relating to certain steel products.

This extension review will consider whether the expiry of the definitive safeguarding remedy would likely result in a continuation or a recurrence of serious injury to UK producers of the relevant goods.

Why should I take part?

We are asking domestic producers of certain steel products to complete this questionnaire to inform our review into whether the current safeguard measure should be extended or expire.

The information your company provides will help us to reach a fair and proportionate recommendation.

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 **22 October 2023**. 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 SE0041@traderemedies.gov.uk.

You can also find out more about the regulatory basis of our investigations. The TRA conducts safeguard expiry reviews under section 35 of the *Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (EU Exit) Regulations 2019/449*.

Instructions on completing this questionnaire

Preparing your response

This section sets out guidance on how to complete this questionnaire. Please contact the case team directly, using the email address on the cover of this questionnaire, if you have any queries or if you require assistance.

If you think you will not be able to complete the questionnaire within the required time, please contact the case team as soon as possible using the contact details on the cover of this questionnaire. **Due to the restricted timeframe of this extension review, the case team's ability to grant extensions is limited.** You will be required to outline the length of extension and the reasons for it. 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. You 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 the 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, SE0041, in any correspondence with the TRA.

Preparing confidential and non-confidential versions

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. This is so that we can publish the non-confidential version of your information on our 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.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- If information is confidential, and due to exceptional circumstances, it is incapable of being converted into a confidential format (for example through partial redaction or indexing of figures), please remember to include a statement of reasons. The statement of reasons should be included in the non-confidential submission in place of the confidential information. You should state what the confidential information relates to and explain why it is not possible to delete or redact the answer in a way that would allow for a reasonable understanding of the confidential information (e.g. the data is capable of being reverse engineered, or the whole answer is extremely commercially sensitive).
- 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 17 of the *Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (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, at <https://www.trade-remedies.service.gov.uk/public/case/SE0041/> .

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 goods, directly competitive goods and/or the goods subject to review.

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 a UK producer of like goods or directly competitive goods, they should **also** complete a Producer questionnaire. Please make sure you provide your subsidiaries with access to it.
- Where your subsidiaries or associated companies are not producers but are involved in the sales of the like goods, your questionnaire response should include information from those companies.



If you have any queries about this part of the process, please contact the case team as soon as possible, 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 authenticate the information contained in your responses.

Authenticating the information you supply

The TRA will authenticate, as far as possible, the information provided to it. As part of this process, we may conduct authentication visits. If we need to authenticate 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 authentication.

Authentication visits may be conducted remotely or in person.

Please indicate any dates when you would be unable to host an authentication visit between the start of November 2023 to the end of December 2023.

TSUK will not be able to host an authentication visit on w/c 4 December.
The following dates would be most convenient for TSUK with most relevant personnel available in person: 27-29 November, 11-13 December and 18-20 December.

Appendix reference:



Once authentication 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, you will need to provide reasons for this.



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:	Tata Steel UK Limited	
Legal structure (e.g. limited company, sole trader, partnership etc.):	Private Limited Company	
Year of establishment:	1988	
Other operating names:	-	
Company registration number:	02280000	
Place of registration:	London	
Name (point of contact):	[Personal details redacted]	
Position:	[Personal details redacted]	
Address:	18, Grosvenor Place, SW1X 7HS	
Telephone No.:	[Personal details redacted]	
Email:	[Personal details redacted]	
Website:	www.tatasteeleurope.com	

2. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming whether the TRA should contact them directly:

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



A2 About your company

1. Describe the role of your company in the UK market for the like goods and/or directly competitive goods (e.g. producer, producer/exporter, producer/importer or producer/distributor).

TSUK is a major UK steel producer and the sole producer of a number of product categories covered by the present extension review.

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.

Date	Legal form	Explanation of change
N/A		

+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 like goods and/or directly competitive 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.

None specific to the like goods.

Appendix reference:

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

Please refer to Appendix A2-4.

Appendix reference: A2-4



5. Please describe all the other products (not including the like goods and/or directly competitive goods) produced or sold by your company in the UK.

The like goods cover all finished steel products manufactured by TSUK with the exception of Electrical Steels.
TSUK also produces and occasionally sells Slab.
Furthermore, in FY19/20 while our electrical steels business at Orb in Newport was still operational they bought electrical steels from outside TSUK and manufactured them into grain orientated electrical steels. These were also classed as out of scope products.
Lastly, where TSUK utilises products internally to manufacture a variety of building materials that are out of scope, they are also not included in the response, but are made from products that would be under the scope of the measures.
By-products (i.e. products occurring during the production process) include scrap, tar, benzole, ferrous chloride solution, sundry sales and potentially some limestone occasionally.

Appendix reference:

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

TSUK is a member of UK Steel – the trade association that represents the UK steel sector. Please refer to the UK Steel Sites section of UK Steel’s website providing an overview of UK Steel member sites in the UK, which include TSUK’s facilities: <https://www.makeuk.org/about/uk-steel>. TSUK is also a member of a number of other business organisations but none that is considered relevant to this investigation.

Appendix reference:

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) or 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 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, sales, R&D, supply and



distribution of the like goods and/or directly competitive goods for domestic and export markets.

Please refer to TSUK's legal structure and organisational structure in Appendices.

Appendix reference: [A3-1\(1\) & A3-1\(2\)](#)

2. Please provide a written summary and a diagram/flow chart, if available, of your production process for the like goods and/or directly competitive goods that you produce in the UK. Clearly indicate the different production stages carried out by your company.

We have attached a series of flow charts covering the like goods TSUK produces in the UK (see Appendix A3-2).

Steel producers typically have three distinct processing areas: a heavy end, a steel plant and rolling mills.

1. In a heavy end, basic raw materials, such as coal, coke, iron ore and limestone, are transformed into a homogenous material called hot metal. This is a liquid iron product that is the core ingredient used in all steel products.

[Non-confidential summary: information about TSUK's purchases of raw materials]

2. This liquid iron is passed to the steel plant. At this stage, scrap is added and carbon driven out of the iron to make the steel. This scrap is typically internally generated, but there is recycled materials from the tinsplate industry used, as well as some other purchased scrap, the source of which can vary and which could have been bought from in the UK or Europe. TSUK is then able to use finishes and fluxes made up of alloys and other elements to chemically change the quality of the steel. This liquid steel now starts to take on properties that will define the areas in which it can be used. Then, the material is "Cast" into slabs. These slabs will vary in length and width and will, as a result, also define their usages. [Non-confidential summary: information about TSUK's purchases of raw materials]

As the material moves into the mills, the first mill that all products goes through is a hot mill. This process reheats the slab and shapes it to a width (which is partly determined by the slab width) and gauge, and the weight is the remaining factor of the slab length. This product, hot rolled coil, can be sold, further processed and sold as hot rolled or pickled coil or sent for further processing. All sales pass through the hot mill. [Non-confidential summary: information about TSUK's internal use of the like goods for downstream products]

Appendix reference: [A3-2](#)

3. Please complete **Annex 1 – Associated companies** for your company's worldwide corporate structure and affiliations.



A4 Board members and principal shareholders

1. Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, marketing, administration, and sale of the like goods and/or directly competitive goods in the UK or internationally.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Tata Steel Europe Limited	99.9884%		Manufacturing
Tata Steel Limited	100 (indirect)		Manufacturing

+Add additional rows as required.

2. Please complete the table below for any members of the Board of Directors who also has interest in any organisation related to the production, marketing, administration, and sale of the like goods and/or directly competitive goods in the UK or internationally.

Name	Position on Board of Directors	Name of Other Companies in which person holds interest	Activity of other companies
N/A			

+Add additional rows as required.

A5 Operational links with other companies or persons

1. Please complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK or internationally for the production (e.g. sub-contracting), supply and sale of the like goods and/or directly competitive goods, or the goods subject to review, or other



licensing, technical patent or compensatory agreements in relation to these products. Please provide the relevant contract for each agreement listed.

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

+Add additional rows as required

A6 Accounting practices

1. Please supply 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 indicate this.

Records address	What records are held?
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]

+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 POI, please describe these changes.

TSUK's accounting financial year is 1 April to 31 March. No changes have occurred during the period of the response.

Appendix reference:

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

TSUK provides copies of the annual accounts applicable to the investigation period starting from 1 April 2018 up to 31 March 2023.



Appendix reference: [A6-3\(1\)](#), [A6-3\(2\)](#), [A6-3\(3\)](#), [A6-3\(4\)](#), [A6-3\(5\)](#)

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

[N/A – all accounts have been audited.](#)

Appendix reference:

5. Please attach a copy of your company’s trial balance in spreadsheet form for all statutory period ends which occur during the POI. If for example, your statutory period end is 31 December, then trial balances should be provided as follows:

- 1 January 2018 - 31 December 2018
- 1 April 2018 – 31 March 2019
- 1 January 2019 - 31 December 2019
- 1 April 2019 – 31 March 2020
- 1 January 2020 - 31 December 2020
- 1 April 2020 – 31 March 2021
- 1 January 2021 - 31 December 2021
- 1 April 2021 – 31 March 2022
- 1 January 2022 - 31 December 2022
- 1 April 2022 – 31 March 2023

NB: We will be using trial balances and management accounts (see question 6) to reconcile total sales and purchases as per your financial statements to those disclosed in the questionnaire annex.

[Non-confidential summary: information about TSUK’s accounting systems and tools, as well as their functionality\]](#)

Appendix reference: [A6-5](#)

6. For your company and any associated parties involved in the production, marketing or sales of the like goods, directly competitive goods or the goods subject to review, please attach copies of relevant management reports (e.g. management accounts including a profit or loss statement) for the profit centres that includes the like or directly competitive goods. Please provide these reports to cover the full range of periods set out in question 5.

[Steel making is an integrated process and many upstream facilities service a number of downstream facilities.](#) [Non-confidential summary: information on how



TSUK manages its production facilities] [Instead, please refer to the TSUK's accounts for the full implications of the interlinkages.](#)

Appendix reference:

7. If your company is part of a group of companies, please also attach copies of the consolidated financial statements for each of the statutory periods that fall within the POI.

[Please refer to the Tata Steel Europe accounts for the requested period.](#)

Appendix reference: [A6-7\(1\)](#), [A6-7\(2\)](#), [A6-7\(3\)](#), [A6-7\(4\)](#), [A6-7\(5\)](#)

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 with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- a. your company's chart of accounts
- b. your company's cost centres

[Non-confidential summary: information about TSUK's accounting systems and tools, as well as their functionality]

Appendix reference: [A6-8\(1\)](#), [A6-8\(2\)](#)

9. Please describe your policy for currency conversion, with reference to your export sales. How do your financial systems convert currencies and what rates do they use? Please provide the rates that you have used to convert to or from £ GBP during the POI.

[Non-confidential summary: information about TSUK's currency conversion policy and procedures.]

Appendix reference: [A6-9](#)

10. Have you changed your financial policies during the POI? If so, please explain the changes, including dates and the reasons for those changes along with the impact of those changes relating to the like goods and/or directly competitive goods.



There have been no changes to accounting policies, other than changes relating to adoption of new or updated accounting standards.

Appendix reference:

SECTION B: About your goods

B1 Understanding your like goods and/or directly competitive goods

The goods subject to review in this extension review are defined in [‘the scope of this review’](#).

1. Please complete **Annex 2 – Product comparison**. If your company manufactures a range of like and/or directly competitive goods, list this information for each individual make and model in the range.
2. Please explain the internal coding system your company uses to classify your range of like goods and/or directly competitive goods. If your company uses multiple internal reference codes across departments, cross reference each one. Please provide, or attach, a guide setting out the product codes that you use.

[Non-confidential summary: information about TSUK’s internal coding system and methodology.]

Appendix reference:

3. Please provide details of your like goods and/or directly competitive goods regarding their production processes, interchangeability, raw materials used, degree of model differentiation channels of distribution and sale, pricing and other relevant characteristics.

For the description of production processes and raw materials used, please refer to TSUK’s response to point A3-2 above. TSUK also provides an overview of its products per each production facility below:

- Port Talbot: steelmaking and processing mills at Port Talbot producing hot rolled, hard iron for further process and cold rolled soft via the CAPL and Batch processes on site. Relevant product categories: 1 and 2.



- Llanwern: finishing hot rolled steel into further products in the production chain, including hot rolled skin passed and pickled, cold rolled full hard coil and galvanising coil. Relevant product categories: 1, 2, 4.
- Shotton: galvanised metallic and pre-finished (organic coated) steel at Shotton in North Wales. Relevant product category: 5.
- Trostre: tinsplate and other packaging steels at Trostre near Llanelli in South Wales. Relevant product category: 6.
- Corby and Hartlepool: a wide variety of steel tubes are manufactured at Corby in the English East Midlands and Hartlepool on Teesside. Relevant product categories: 20, 21, 25, 26.

4. Indicate in the box below any physical, commercial or functional differences between your products and the goods subject to review. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any evidence you have that is relevant.

The like products supplied by TSUK are comparable with the goods subject to review. The like products are produced and sold in a range of different grades, thicknesses and widths. As a general rule, customers specify their requirements in terms of industry specifications which determine chemical composition and physical characteristics of the product. Technical documentation for the like products is available at <https://www.tatasteeleurope.com/ts/download>.

Appendix reference:

5. If there are differences in characteristics within your range of like goods and/or directly competitive goods which cause distinguishable differences in price when compared to comparative goods produced by others, including the goods subject to review, explain those differences and the effect they have. Please attach any relevant evidence. This could take the form of sales brochures, input costs or research papers.

TSUK is capable of producing certain differentiated products that are not available from the majority of other suppliers of the goods subject to review. This would be the case for certain finishes, quality requirements and physical characteristics within the existing product categories. Such products are normally used in very specific applications [Non-confidential summary: information about TSUK's pricing of differentiated products and their share in TSUK's production].

Example products:

[Celsius® | Tata Steel in Europe \(tatasteeleurope.com\)](https://www.tatasteeleurope.com)



[Colorcoat | Tata Steel in Europe \(tatasteelurope.com\)](#)

[Durbar Floor Plate | Tata Steel in Europe \(tatasteelurope.com\)](#)

Appendix reference:

6. How does your company price the like goods and/or directly competitive goods produced by your company? Provide this information for each of the goods subject to review produced by your company and substantiate with evidence.

[Non-confidential summary: detailed information about TSUK’s pricing system. TSUK’s pricing is influenced by a range of factors, including supply and demand trends, import levels, etc.]

Appendix reference:

7. How does your company sell the like goods and/or directly competitive goods (e.g. to resellers, directly to consumers, as part of a bidding process)? Are you aware of whether similar methods are used for the like goods and/or directly competitive goods? Please substantiate with evidence.

TSUK sells the like goods via the following channels:

- Sales directly to the end-user;
- Sales through a related steel service center (SSC);
- Sales to an independent SSC / distributor;
- Sales pursuant to public procurement contracts.

The goods subject to review are sold through the exact same channels and compete with TSUK’s products.

Appendix reference:

8. Does your company have any plans to begin, or stop, production of any of the like goods and/or directly competitive goods? If so, please explain the reasons for this, with reference to any impact that this change may have on other like goods and/or goods subject to review.

TSUK reserves its right to submit further comments in this respect at a later stage of the review process.

Appendix reference:

B2 Understanding the UK market



1. Please provide a general description of the nature of competition within the overall UK market for the goods subject to review, the like goods and/or directly competitive goods.

The UK market is highly competitive with a broad array of import sources available for all product categories produced by TSUK. For the majority of products within TSUK's product range, competition is mainly driven by price. [Non-confidential summary: sensitive information about TSUK's customers' preferences and quality requirements]

Appendix reference:

2. Please explain the end use of the goods subject to review, the like goods and/or directly competitive goods. If there are multiple uses for the like goods and/or directly competitive goods, list them and, where possible, estimate what proportion of your sales goes to each.

The like goods are used in wide variety of different end-use applications, with the products manufactured by TSUK providing a vital foundation for many of the UK's key strategic supply chains, including the automotive and construction industries.

Key sectors for TSUK are Automotive, Construction and Packaging which together represent approx. [Non-confidential summary: >50%] of TSUK's sales.

Automotive represents approx. [Non-confidential summary: <5%-20%] of sales (by revenue), with TSUK supplying [Non-confidential summary: >20%] of UK carmakers' steel requirements, including body panels, chassis components and wheels. TSUK supplies high-value automotive steels to manufacturers like [Non-confidential summary: highly confidential information about TSUK's customers and their requirements]. Relevant product categories: 1 (Non-alloy and other alloy hot-rolled sheet and strip), 2 (Non-alloy and other alloy cold-rolled sheet), 4 (Metallic coated sheet).

Construction represents approx. [Non-confidential summary: <10%-40%] of sales. TSUK supplies a range of advanced steels for the construction and infrastructure industry, including insulated panels, facades, structural roof and floor decking and pre-finished steel products for wall and roof cladding systems, cold and hot formed tube. Relevant product categories: 5 (Organic coated sheet 20 (Gas pipe), 21 (Hollow section) 25 (Large welded tube) 26 (Other welded tube)

Packaging represents approx. [Non-confidential summary: 5%-20%] of sales. TSUK supplies steel worldwide to manufacturers of food and beverage cans, as well as paint and aerosols containers. Relevant product category: 6 (Tin Mill products).

The Engineering sector includes many large and small manufacturers including construction equipment manufacturers, radiator manufacturers, coinage, and large and small stockists. These account for [Non-confidential summary: <10%-40%] of



sales. Relevant product categories: 1 (Non-alloy and other alloy hot-rolled sheet and strip), 2 (Non-alloy and other alloy cold-rolled sheet), 4 (Metallic coated sheet). 21 – (Hollow section)

[Non-confidential summary: <20%] of sales are made to Tata Steel Netherlands entities (TSUK's related entities) in the EU. Relevant product categories: [Non-confidential summary: mainly flat steel products].

The remaining sales are made to miscellaneous sectors and activities.

Appendix reference:

3. How price-sensitive is demand for the goods subject to review, like goods and/or directly competitive goods? To what extent does demand change in response to changes in price?

In general, there is an opposite correlation between price and demand, i.e. demand influences the price and not vice versa. It is extremely unlikely, if not impossible, that demand in the Automotive or other sectors would decline as a result of an increase in steel prices.

Having said that, the stockholder market is more price sensitive, although this does not impact the overall long-term demand. Price does impact the short-term buying behaviour of stockholders and the 'apparent' demand. For example, a stockholder may decide to temporarily postpone certain purchases when the prices are high if a decline in prices is expected and if that stockholder has sufficient inventory for the short-term. This logic does not apply to the industries that actually use steel products. Stocking / destocking cycles are a feature of the steel market.

Appendix reference:

4. Do consumers buy from the cheapest producer, or are there other factors that influence their decision such as quality and service?

Most customers will buy from multiple sources, enabling them to flex volume depending on price, as well as ensuring reliability of supply. Introduction of a new supplier may require customer testing.

For the majority of products within TSUK's product range, price is a significant driver of customer's choice. However, as stated above, in certain cases, quality characteristics, technical support and logistical arrangements provided by TSUK become important factors in the decision-making process of our customers. This is mainly the case for the differentiated products. Examples include Colorcoat HPS200 Ultra® durable steel for cladding which has a performance guarantee of up to 40 years and High frequency induction line pipe (HFI) used in the Energy sector.



Appendix reference:

5. To what extent is it feasible for producers to change their level of production in response to changing market conditions such as increases in prices?

The ability to change the level of production in response to changing market conditions ultimately depends on the available production capacity for a given product. If a producer has spare capacity that can be utilised to increase production, in most cases it will be feasible and fairly easy. An exception to that would be a situation in which the producer does not have sufficient volume of substrate to achieve higher production output, but such situations are rare. Steel is a capital intensive industry, and so high levels of utilisation are usually required to support profitability.

Appendix reference:

6. Provide a general description of the trends and drivers of demand within the UK market for the goods subject to review, the like goods and/or directly competitive goods, including causes of demand fluctuations and any factors contributing to overall market growth or decline.

From the short-term perspective, steel demand is directly proportional to sector related economic output. This is especially the case in the construction, automotive and general manufacturing sectors. Supply chain stocks rise and fall in line with prevailing market confidence and this leads to short-term deviations from this underlying market demand.

Economic output in the UK in each of these sectors is heavily dependent on post-Brexit market demand levels, the existence or otherwise of free trade agreements with the EU and other trading partners, the pace of economic recovery following the COVID-related economic disruption and governmental policy that supports or otherwise the attractiveness of investment in manufacturing in the UK.

Appendix reference:

7. What are the major distribution and marketing channels within the UK market for the goods subject to review, the like goods and/or directly competitive goods?

There are two main distribution channels in the EU market both for the goods subject to review and the like goods:

- Direct sales to the end-user (i.e. the manufacturer of finished goods that consume these steel products).
- Sales to the intermediated service centres that cut the supplied steel products to length, slit the steel coils from wide to narrow coils or simply redistribute smaller quantities ex-stock.



Appendix reference:

8. Who are the general users/consumers/customers within the UK market for the goods subject to review, the like goods and/or directly competitive goods?

Please refer to TSUK's response above for the general customers within the UK market. For end users (sectors), please refer to response to point B2-2 above.

Appendix reference:

9. Please explain if, and how, the goods subject to review, the like goods and/or directly competitive goods compete with one another?

The like goods produced by TSUK are directly comparable to the imported goods subject to review. There is a high degree of competition between the goods subject to review and those produced by TSUK. This applies to all product categories manufactured by TSUK.

[Non-confidential summary: information about the share of differentiated products in TSUK's production] of the like goods produced by TSUK are non-differentiated, i.e can be made by many other steel producers. Much of this material is made to Euronorm or other international product standards. As a result, most products that are made according to Euronorm or other international standards can be substituted by an alternative supplier.

Appendix reference:

10. Provide a general description of any government regulations or tax incentives affecting the production or sale of the goods subject to review, the like goods and/or directly competitive goods.

There are no regulations or tax incentives in the UK affecting the production or sale of the like goods. The UK government's Energy Security Strategy has provided some light respite from the extremely high energy costs suffered by energy-intensive industries in the UK, but it is not an incentive.

Appendix reference:

11. Provide a general description of developments in technology affecting the characteristics, demand or the production process of the goods subject to review, the like goods and/or directly competitive goods.

Across all products: drive for decarbonisation will affect production processes employed for the like goods over the next 0-20 years.

Automotive: transition to Electric Vehicles and ongoing need for lightweighting for fuel efficiency and emissions reduction drives requirements for higher strength



steels Relevant product categories: 1 (Non-alloy and other alloy hot-rolled sheet and strip), 2 (Non-alloy and other alloy cold-rolled sheet), 4 (Metallic coated sheet).

Appendix reference:

12. Provide a comment on any other factors which influence the market for the goods subject to review, the like goods and/or directly competitive goods (e.g. seasonality).

Demand is primarily impacted by the health of the end-user sectors. Decisions by Automotive manufacturers to introduce new models, or to cease production will result in variation in demand for steel. Demand for products in the construction sector are subject to the strength of different segments, e.g. construction for the retail sector, housing, or commercial buildings. This is driven by government infrastructure and investment policy, and by interest rates.

Apparent demand is impacted by stocking / destocking cycles. Underlying demand has some seasonality, with calendar quarter 1 being strongest for Automotive, and the harvest months resulting in increased demand for Packaging steel.

Appendix reference:

13. Are there any goods that your company does not produce that could be substituted for the goods subject to review and the like goods? Are these goods in direct competition with the goods subject to review or like goods?

Product category 6 (Tin Mill products): aluminium and glass can be used as substitutes in a range of applications. To some extent, they are in direct competition with the goods subject to review and the like goods.

Product categories 5 (Organic coated sheet) 20 (Gas pipe), 21 (Hollow section) 25 (Large welded tube) 26 (Other welded tube): concrete, brick and timber are also extensively used in construction. To some extent, they are in direct competition with the goods subject to review and the like goods

Switching to use of these products rather than goods subject to review and like goods would require changes in design and/or production equipment or construction methodologies.

Appendix reference:



SECTION C: Costs and production

C1 Cost to make and sell

1. Please complete **Annex 3 – Cost to make and sell** for your total goods and for the total like or directly competitive goods produced in the POI.
2. If your company is vertically integrated or some of the inputs (e.g. raw materials, energy) used in the production of your like goods and/or directly competitive goods are produced by an associated party, please provide details of this arrangement, and attach documentation demonstrating any agreements you have.

The main raw material inputs for steel making are sourced externally. Hot rolled coil (product category 1) provides the feedstock for all of the downstream like products produced by TSUK. This is supplied internally from TSUK's Port Talbot works.

Appendix reference:

3. Please state the cost allocation method for each cost type listed in **Annex 3 – Cost to make and sell**.

[Non-confidential summary: detailed information about TSUK's cost allocation methods]

Appendix reference:

C2 Cost reconciliation

1. Please complete **Annex 4 – Cost reconciliation**: please only fill in the white cells and include reference to the source documents of the inserted data.

C3 Production process

1. Please provide a written summary and a diagram/flow of your production process clearly indicating the different production stages completed by your company for the like goods and/or directly competitive goods.



Please refer to TSUK's responses to points A3-2 and B1-3 above.

Appendix reference:

2. Identify what parts of your production process take place in the UK and explain at what stage the most value is added to your like goods and/or directly competitive goods in the production process. Please describe the manufacturing process of the like goods and/or directly competitive goods, its level of complexity and the investment of capital involved. If a production process is carried out outside the UK, please explain the nature of the activity and where this process step takes place.

Starting from the raw materials (e.g., coal, coke, iron ore, etc.), all production processes for the like goods take place in the UK. Value increases in line with the level of processing and the amount of materials /resources (e.g., energy) used to produce the final product. Please refer to our response to question A3-2 above for a detailed description of the production processes. In addition, proprietary technology of TSUK also contributes to the value added to the patented products. The total investment required to produce the current range of TSUK's products would be in excess of £2-3 billion as it would mean building a vertically integrated steelworks.

Appendix reference:

3. Please provide the physical addresses (including town/city and county) of all your company's UK sites/facilities involved in the production of the like goods and/or directly competitive goods.

Company name	Physical address
Tata Steel UK (Corporate office)	18 Grosvenor Pl, London SW1X 7HY, United Kingdom
Tata Steel UK (Port Talbot Steelworks)	Port Talbot, South Wales, SA13 2NG
Tata Steel UK (Shotton)	Deeside, Weighbridge Rd, Flintshire CH5 2NH
Tata Steel UK (Llanwern)	Llanwern, Newport, South Wales, NP19 4XN
Tata Steel UK (Trostre)	Maes-Ar-Ddafen Road, Llanelli SA14 9SD
Tata Steel UK (Corby)	Weldon Rd, Corby NN17 5UA
Tata Steel UK (Hartlepool)	Brenda Rd, Hartlepool TS25 2EG
Steelpark	Steelpark Way, Willenhall, Wolverhampton WV11 3SQ
Colorsteels Service Centre	Deeside, Weighbridge Rd, Flintshire CH5 2NH
Auto Service Center	Steelpark Way, Willenhall, Wolverhampton WV11 3SQ



Heavy Gauge Center	Llanwern Works, Newport, NP19 4QZ
Northern Ireland Service Center	Steel House, Moira Road, Lisburn, Co. Antrim BT28 2SN
Profiles Center	Steelpark Way, Willenhall, Wolverhampton WV11 3SQ
Construction Products Center	Deeside, Weighbridge Rd, Flintshire CH5 2NH

Appendix reference:

+Add additional rows as required

C4 Raw material (RM) and major input purchases

1. What are the essential raw materials, or other inputs, related to your production of the like goods and/or directly competitive goods? Please explain and provide an invoice and supporting documentation for two different raw material or other input purchases.

TSUK uses the following raw materials and other major inputs:

- coal for coking
- iron ore in various forms
- limestone
- alloys, finishes and fluxes
- coating materials
- natural gas
- electricity

These inputs will be sourced both domestically and from other countries.

Appendix reference: C4-1(1), C4-1(2)



C5 Purchases of goods

1. Complete **Annex 5 – Purchases of goods**. This should include information relating to your company's total annual purchases of the like goods, directly competitive goods and/or goods subject to review over the whole of the five-year POI. All figures should be reported net of recoverable tax. Please list for each year every country you have purchased from in a separate row.
2. Describe how these purchases fit into your business model. Please attach copies of any agreements or contracts that you have relating to your purchases of like goods, goods subject to review and/or directly competitive goods.

TSUK occasionally purchases like goods either as a substrate for processing to support its production operations, or to supplement its orderbook (mainly for the distribution business).

Appendix reference:



SECTION D: Sales

D1 Sales annex

1. Please complete the sales table in **Annex 6 – Sales**.
2. Additionally, please complete the sales forecast table in **Annex 6 – Sales** providing quantitative estimates (e.g. projections or forecasts) for the sales revenue and quantity of like goods, directly competitive goods and for all other goods you produce on the UK market, for the next five years.

D2 Forward sales contracts

1. Do you have any forward sales contracts? Please complete **Annex 7 – Forward Sales Contracts**. Please explain the nature of these obligations and how the contracts are agreed.

[Non-confidential summary: detailed and sensitive information about TSUK's contract negotiations and types of agreements]

Appendix reference:

2. Would your forward sales contracts be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired?

Please describe the nature of any changes and substantiate with evidence.

- i) If the safeguard measure is extended: TSUK does not expect any major changes to the forward sales contracts.
- ii) If the safeguard measures is allowed to expire: TSUK would certainly experience a sharp but long-lasting decline in new forward sales contracts as a number of TSUK's customers would be incentivised to switch to cheap imports from third countries. Moreover, it may also have a significant negative impact on the existing forward sales contracts as in many cases, the volume under the contract is not fixed and the customer can deviate from it. In addition, even the volume is indeed fixed, it is extremely difficult, if not impossible, to enforce it if the customer prefers to switch to an alternative, cheaper supplier and refuses to purchase the contractually agreed volume.



[Non-confidential summary: sensitive information about the types of TSUK’s agreements with customers] If the safeguard measures were removed, TSUK would see an immediate loss of volume in our future sales. This is especially relevant in the context of spot deals when TSUK’s customers do not have any medium or long-term obligations and can switch to a cheaper alternative immediately.

Appendix reference:

3. Please attach two examples of forward sales contracts.

Please refer to Appendices.

Appendix reference: D2-3(1), D2-3(2)

D3 Distribution channels and price setting

1. If applicable, please provide copies of price lists for the like goods and/or directly competitive goods for the POI.

TSUK and other steel producers used to publish price lists in the past. But over the last years, all producers set prices based on negotiations between the customer and the commercial teams. TSUK uses product costing processes to inform the commercial teams what extras would cost for their negotiations.

Appendix reference:

2. If any price reductions have been applied to any of your sales of like goods and/or directly competitive goods during the POI, please provide a description. This includes discounts, rebates, credit terms, allowances and commissions.

- Explain the terms and conditions that must be met for any price reduction.
- Indicate any price reduction not included in an invoice price. Explain how the invoice price and the price reduction have been calculated.

[Non-confidential summary: sensitive information about the TSUK’s rebates scheme. Rebate agreements exist for certain customers.]

Appendix reference:

3. Please provide details of any distribution network for like goods and/or directly competitive goods if you have one.



Steel product can be supplied directly in bulk to end users or may be supplied in processed form, or smaller quantities, or to tighter logistics requirements via a service centre or stockist. TSUK operates a number of service centres, and [Non-confidential summary: <50%] of TSUK's sales volume in the UK market is traded through this route. The remaining [Non-confidential summary: >50%] is sold in bulk to end users or to independent stockists and service centres.

Appendix reference:

- 4. Do your sales usually include delivery in the price? If so, please explain how you calculate delivery costs and prices.

[Non-confidential summary: sensitive information about TSUK's delivery arrangements]

Appendix reference:

- 5. Does delivery price vary between customers? If this is the case, then please explain what these differences may relate to.

[Non-confidential summary: sensitive information about TSUK's delivery arrangements]

Appendix reference:

- 6. Please attach sales contracts for the top two customers by volume that you have sold like goods and/or directly competitive goods for the final year of the POI (1 April 2022 – 31 March 2023).

[Non-confidential summary: highly sensitive information about TSUK's customers. Agreements with such customers are provided in Appendices on a confidential basis]

Appendix reference: [D3-6\(1\)](#), [D3-6\(2\)](#)

- 7. Please attach sales contracts for the top two customers by volume that you have sold like goods and/or directly competitive goods for the final year of the POI (1 April 2022 – 31 March 2023)

[Please see response above.](#)

Appendix reference:

- 8. Please select examples of domestic sales of like goods and/or directly competitive goods of different products/models to two different customers that



you sold to during the POI. Attach as an appendix a complete set of documentation for these sales. Where possible, include purchase orders, commercial invoices, order acceptances, discounts or rebates, credit and debit notes, contracts of sale, freight and insurance details, bank documentation and all other relevant documents.

Please refer to Appendices.

Appendix reference: D3-8(1), D3-8(2)

9. Please select examples of export sales of like goods and/or directly competitive goods of different products/models to two different customers that you have sold to during the POI. Attach as an appendix a complete set of documentation for these sales. Where possible, include purchase orders, commercial invoices, order acceptances, discounts or rebates, credit and debit notes, contracts of sale, freight and insurance details, bank documentation and all other relevant documents.

Please refer to Appendices.

Appendix reference: D3-9(1), D3-9(2)

D4 Captive use

1. For products classified for internal use in **Annex 2 - Product Comparison** please specify how these goods were used.

N/A

Appendix reference:

2. Please comment on whether your internal use of the like goods and/or directly competitive goods would be affected if the existing safeguard measure on the goods subject to review no longer applied. Please attach evidence to support your answer where possible.

TSUK does use a number of its products as substrate for downstream operations. In particular, this is the case the following product categories: 1, 2 and 4. Revocation of the safeguard measure will have a serious negative impact on TSUK's internal use of the above-mentioned products due to the following:

- Expiry of the measure will result in a spike in low-priced imports of the goods subject to review from various sources;
- Rapid and significant increase in imports will suppress TSUK's prices for the like goods;



- This will have a negative impact on the sales volume and therefore reduce the need for the substrate that would otherwise be used internally.

Moreover, it will have the following impact on the downstream products:

- The reduction in sales volume will lead to a decrease in production output of the like goods, thus increasing their cost of production;
- Therefore, the cost of production of TSUK's downstream products that use like goods as a substrate increases in line with the cost increase of the substrate;
- As a result, such additional costs must be passed onto the customer which increases the price of the downstream product.

Lastly, TSUK notes that if the price increase renders TSUK's downstream products uncompetitive, TSUK may be forced to drop the production output of the downstream products or completely exit the market.

Appendix reference:



SECTION E: Imports

E1 Imports

1. Please comment on how imports have developed during the POI.

Imports of most product categories fluctuated during the POI, mostly following UK demand trends. Imports remain at high levels, which is reflected in import shares for most product categories. Please refer to Appendix E1 for the import stats for all products manufactured by TSUK.

It must be noted that while the level imports for most products did not increase recently, it was due to suppressed demand in the UK market influenced by Covid-19 and inflation/high interest rates more.

Appendix reference: [E1-1](#)

2. If available, please submit any information concerning global export capacities, both currently, and for the foreseeable future. Please substantiate any claims with evidence, where possible.

The world steel market continues to suffer from significant excess capacity, much of it fuelled by unfair state support. Under the auspices of the G20, in December 2016 major steel producing economies, including the US, China and the EU joined forces to create the Global Forum on Steel Excess Capacity to identify and track the underlying causes of steel overcapacity and to define concrete actions to address the problems. The UK - both government and industry - has been an active participant. The Forum estimates that global excess capacity is going to increase significantly this year, to a level of at least 606 million tonnes, equivalent to three times the EU's total steelmaking capacity. This excess capacity is likely to remain high for the foreseeable future with yet again a damaging impact on the steel sector, as well as related industries and jobs.

As has been well documented, much of this excess capacity is in China, which has been one of the main focus points of the Forum, such that China has now disengaged from the Forum. However, China is not alone. Turkey is another producer country of particular concern for the UK. Turkish steel producers are continuing to increase their production capacity fuelled by subsidies offered by the Turkish government. Turkish steel capacity has increased well in excess of the development in local demand. Given that Turkish exporters are already well established in the UK with a strong market presence there is a very high risk that without appropriate safeguard measures in place, excess steel capacity in Turkey will be exported to the UK.



Please also refer to TSUK's response in E1-4 below.

Appendix reference:

3. Please comment on the likelihood of trade diversion to the UK, if the existing safeguard measure were to be removed. In particular, what impact, if any, would you expect trade measures, safeguards measures or other forms of trade control in third country markets to have on the UK market?

If the existing safeguard measure were to be removed, there is no doubt that trade diversion would occur with sudden and significant increases in imports of most product categories from third countries. There are several reasons that make further spikes in imports in the measure is removed inevitable:

- **Safeguard measures in the EU and Section 232 measures in the US.**

Both measures remain in place and are highly likely to continue in the foreseeable future.

The EU safeguard measures remain in place at least until 30 June 2024 and are likely to be extended beyond that date. These measures have a direct impact on steel trade flows globally but especially in the European region as the EU is the largest steel importer in the world. Revocation of the UK safeguard measures and continuation of the EU safeguard measures would make the UK the only large steel importer in Europe without the necessary protection against sudden and rapid increases in imports.

As to the US, which is the second largest steel importer in the world, to the best of TSUK's knowledge, there are no plans to remove Section 232 measures in the US, which have contributed significantly to the change in trade flows since the moment of their imposition in March 2018. Despite the US slightly liberalising the measures for certain trading partners over the years, Section 232 measures continue to prevent most exporting countries from supplying their products to the US in traditional, let alone increasing, volumes. This is the case even for the countries that have reached agreements with the US and benefit either from hard quotas or tariff-rate quotas. Due to this, most steel producers in the world are either unable to export to the US or cannot do so in their traditional volumes and have to redirect their sales to other markets. This must be considered in the context of extreme overcapacity in the steel sector which pushes steel companies to be more aggressive and opportunistic in their export markets.

- **Increasing number of AD/CVD measures in third countries.**

In addition to the above-mentioned safeguard and Section 232 measures, the use of AD/CVD measures continues to grow in the steel sector around the world, which is confirmed by the WTO data (currently not available for 2023, but it must be noted that a number of investigations have been initiated this year):

Year	AD measures	CVD measures	Total
2018	399	66	465
2019	449	78	527
2020	470	83	553
2021	543	97	640



2022	561	100	661
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It is clear that not only there are no signs of reversal in the use of AD/CVD measures in the steel sector, but we can observe an opposite trend. The increasing use of such measures increases competitive tension and forces producers in third countries to be adopt more forceful strategies in their export markets.

It must be noted that the UK has not initiated a single new AD/CVD investigation related to the like goods in the last 3 years, which means that the UK market is more accessible for third country producers compared to a range of other markets. The growing number of AD/CVD measures in the steel sector confirms that it is becoming more and more difficult for steel companies to export their products. In view of this, it is clear that the removal of the safeguard measures would inevitably lead to a rapid increase in imports.

Appendix reference:

4. Please comment on the likelihood of the recurrence of an increase in imports of the goods subject to review if the existing safeguard measure were:
- i) extended; or
 - ii) expired.

Please substantiate with evidence.

- i) If the safeguard measures are extended: while for a range of product categories the current quotas allow an increase in imports to take place, the extension of the measures would help to ensure that such an increase is not rapid, sudden and significant, and does not aggravate the injury caused to the UK steel industry.
- ii) If the safeguard measures are revoked: please refer to the response above. In addition, TSUK notes that an increase in imports would be inevitable also due to other factors apart from trade defence measures in third countries. Global overcapacity in the steel sector remains one of the key factors that enhances competitive tension and leads to forceful export behaviour of steel producers from third countries. The latest OECD report on steel market developments ([Steel Market developments \(oecd.org\)](https://www.oecd.org/steel/steel-market-developments/)) clearly states that global steelmaking capacity increased in 2022 for the fourth year in a row reaching 2 463.4 mmt in 2022, while capacity utilisation decreased from 78.7% in 2021 to 74.3% in 2022. The report also confirms that “*the risks of an excess capacity crisis have increased.*” Moreover, in the notes on the GFSEC Ministerial Meeting in June 2023 ([Ministerial - Global Forum on Steel Excess Capacity \(steelforum.org\)](https://www.steelforum.org/)), it was noted that “*the excess capacity gap could widen by an additional 74 mmt to reach 644 mmt by 2025, which would be the highest level of global excess capacity since the steel crisis of 2016 that led to the establishment of the GFSEC by the G20.*”



The conclusions of both OECD and GFSEC clearly indicate that overcapacity in the steel industry continues to worsen resulting in a larger gap between production, consumption and installed capacity. As explained above, underutilised capacity is highly unsustainable in the steel sector and pushes steel producers that suffer from a capacity-production gap to be more aggressive and opportunistic in their export markets. As a number of other jurisdictions maintain rigorous trade defence regimes consisting of anti-dumping, countervailing and safeguard (or *de facto* safeguard) measures. Finally, TSUK notes that the UK market is relatively high priced compared to other European markets, and therefore will inevitably attract more imports if the safeguard measures are revoked.

Appendix reference:

SECTION F: Serious injury

In Section F information should be provided for each of your like goods and/or directly competitive goods. The relevant annexes for this section are **Annexes 8 and 9**. Please substantiate all injury data with evidence.

The data requested in this section covers the POI, as specified on the front page.

The data for the POI will be used to make our recommendation to the Secretary of State which may include provision for the safeguard measure to expire or be extended.

F1 Serious injury

1. Has serious injury been removed, or reduced, in whole or in part due to the application of the definitive safeguarding remedy? Serious injury means a significant overall impairment to your position or the threat of such impairment. Please provide comments in the boxes below and substantiate with evidence.

TSUK remains in a fragile economic situation, as evidenced by the key injury indicators in the Annex:

- Production and production capacity fluctuated for most product categories manufactured by TSUK over the POI with a sharp decrease in the last year of POI;
- The same trend can be observed for domestic sales of most product categories, i.e. fluctuating during the first 4 years of POI and sharply decreasing in the last year of POI.



The above-described decline in TSUK's key injury indicators resulted from significant import pressure both in terms of price and volume.

The safeguard measures have helped to prevent sudden and significant increases in imports compared to their historical levels at the moment of the imposition of the measure, which otherwise would have aggravated the injury caused to the UK steel industry. However, steel imports from third countries continue to exert significant pressure on TSUK and the impact of such imports is not necessarily remedied by the quotas because they do not address the evolving market situation.

Appendix reference:

2. Is your business currently suffering from serious injury, or is there a threat of serious injury?

If so, please describe the nature and degree of the injury. This can relate to prices, volumes or profits associated with your production and sales of the like or directly competitive goods, or to wider aspects of your business. Please specify and substantiate your claims with evidence.

Please note that if threat of such impairment has been alleged, we need to examine how imminent the threat of the situation is in developing into actual serious injury. Include why the threat of such impairment is clearly imminent.

Please refer to TSUK's response above. TSUK is suffering serious injury which is evident from the key injury indicators as reported in the Annex. TSUK's sales and production indicators fluctuated over the POI for most products and showed a significant and rapid decline in the last year of POI as a result of import pressure.

Appendix reference:

3. Would your business suffer from serious injury if the existing safeguard measure on the goods subject to review was:

- i) extended or
- ii) expired?

If so, please describe the nature and the degree of the injury and provide supporting evidence.

Extension of the safeguard measures would not cause injury to TSUK. TSUK needs time to adjust and improve its performance, which will be impossible without the safeguard measures preventing sudden and rapid increase in imports caused by overcapacity, trade defence measures in third countries and trade diversion.

If the measures are revoked, there is a strong likelihood that there would be a renewed surge in imports. There is an increased risk that steel producers in various third countries will adopt opportunistic behaviour and uneconomic pricing in order to



increase sales and continue operating. This would greatly reduce TSUK's financial returns for like goods, possibly forcing TSUK to further curtail production, close lines and reduce employment. In that case, UK end-user industries will lose local, reliable sources of supply and become more reliant on distant, third country suppliers, who will be unable to offer the same level of service and technical support as a local UK supplier for a range of products.

If measures are not continued, it will also make the environment around which investment decisions are made far more risky than would otherwise be the case. This may result in the postponement or cancellation of investment plans that would otherwise improve the competitive position of the company, and the possible deferment of R&D expenditure in new or improved products, that would benefit both TSUK and end-users. This will have a number of adverse impacts: firstly, production may move offshore; secondly, UK consumers will lose the competitive benefits gained from technical advancements and will lose ground to third country competitors as a result; thirdly, if TSUK is unable to sustain investment in R&D, this will result in the loss of well-paid, highly skilled jobs, and a significant reduction in the knowledge economy, which is important to the longer-term competitive position of the UK.

Appendix reference:

4. Do the circumstances of UK producers, or domestic or overseas market conditions, affect the likelihood that serious injury caused by the importation of the goods subject to review in increased quantities is likely to recur?

Overseas market conditions would be one of the defining factors of serious injury caused by increasing imports of the goods subject to review. As explained above, the combination of global overcapacity in the steel industry and trade defence measures (and *de facto* trade defence measures like Section 232) create the following situation:

- TSUK faces certain restrictions in its traditional markets, including the EU and the US;
- Producers from other countries face the same or similar restrictions in a number of their traditional markets and are desperately looking for alternative export opportunities leading to competitive pressure on TSUK both in the UK market and in export markets;
- The UK market attracts imports for a number of reasons, and would become the main European destination for steel trade flows from other countries if the measures are revoked.

As to the position of UK producers, as noted above, TSUK remains in a fragile economic position which would be aggravated by imports of the goods subject to review in increased quantities. This would be the case as such imports would inevitably impact TSUK's selling volume and prices, which would in turn have a knock-on effect on a number of other injury indicators, including profitability, ROI, production output, capacity utilisation, etc. TSUK also notes that since the company has announced reconfiguration of the business with a shift towards a more



environmentally sustainable model, it will be particularly susceptible to injury in the transition period.

Appendix reference:

F2 Production and production capacity

1. Please provide the production volume, production capacity and capacity utilisation for each of the like goods and/or directly competitive goods produced by your company in **Annex 8 – Injury** for the POI.
2. Describe the method used to calculate production capacity (e.g. number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.) and capacity utilisation.

Our production capacity is based on record outputs as appropriate. TSUK attaches an example in Appendix F2-2.

Appendix reference: F2-2

2. Please list any products that are, or can be, produced on the same equipment as the like goods and/or directly competitive goods. Please describe whether any production of other goods could be switched to produce like goods and/or directly competitive goods. Please explain how you have accounted for this in your calculation of manufacturing capacity.

In general, no other products are produced on the same production equipment. Exceptions mainly consist of some tubes where there is some slight cross over between mills at the top and bottom of the dimensional range.

Appendix reference:

3. Please explain the allocation method used for production capacity and substantiate with evidence.

With the exception of tubes output, TSUK did not use any allocation method for production capacity. For tube products, TSUK split capacity relative to sales.

Appendix reference:

4. Please explain the cause(s) of any significant recent changes in your production volume, production capacity and capacity utilisation and substantiate with evidence.

TSUK is hot rolled constrained, meaning all subsequent utilisations are primarily drive from available hot rolled substrate. During the period FY19 to FY22 hot rolling output is relatively consistent, where changes in production utilisation downstream would reflect market conditions and demand. In FY23, following a number of issues



in slab production and hot rolling, output dropped, while the same principles of downstream loading occurred, there was simply less overall material to utilise.

Appendix reference:

5. Would your production volume, production capacity and capacity utilisation for the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:

- i) extended; or
- ii) expired?

Please describe the nature of any changes and substantiate with evidence.

If the measures were continued, preventing a further surge in imports, this would help TSUK to maintain and build on current production and capacity utilisation levels.

If the measures were revoked, it would have the following impact on TSUK's production volume, capacity and capacity utilisation:

- Revocation of the measures would inevitably lead to a rapid and significant increase in imports of the goods subject to review, most likely undercutting TSUK's prices;
- Such an increase would force TSUK either to drop prices, potentially to uneconomic levels (which is not sustainable in the long-term perspective) or reduce sales volume and, accordingly, production output.
- Due to the continuous nature of steel production and the associated costs, in the above scenario, TSUK would prioritise maintaining its production levels even if it meant decreasing the price to uneconomic levels. However, even this approach was adopted, it would immediately contribute to the serious injury caused to TSUK, and would not be sustainable. In addition, it cannot be ruled out that TSUK would immediately lose sales volume and would have to cut production right away.
- TSUK would not be in the position to remedy the situation by redirecting sales to other markets as they are either protected by various trade defence measures, or the terms of competition are driven purely by low prices, or both.
- As a result, TSUK's production volume would inevitably decline – either imminently, or after a period of unsustainable, uneconomic pricing.
- This would lead to lower capacity utilisation, which is extremely unsustainable and detrimental to any integrated steel business, such as TSUK. In fact, decreasing capacity utilisation is one of the main factors that drives opportunistic, aggressive behaviour of steel producers in export markets.
- As to production capacity, the nature of the steel business does not allow short-term flexibility to respond to the above-described changes in market conditions. If the decision is taken to lower production by suspending a production line, it would require significant investment and time to reverse such a decision. In addition, it makes it more difficult for the business to recover the share of fixed costs associated with that line. In view of this, TSUK would only



decrease its production capacity as a long-term solution which would result in numerous job losses and would be very difficult to reverse.

Appendix reference:

F3 Employment

1. Please provide the average number of employees in full-time equivalent roles (part-time employees should be included in the full-time equivalent) for each of the like goods and/or directly competitive goods in **Annex 8 – Injury** for the POI. This number should be broken down for the employees involved in the production, administration & management, and distribution & sales of the like goods and/or directly competitive goods. Please include any contract labour (temporary workers).

Please also provide employment figures for your company as a whole.

Please provide annual median wage figures for all your company’s sites/facilities involved in the production of the like goods and/or directly competitive goods.

2. Please explain any allocation method used for employment and substantiate with evidence. Please specify how many of these employees work on products other than the like goods and/or the directly competitive goods.

Due to the interconnectedness of the UK supply chain, a large proportion of employees are common across all products. [Non-confidential summary: detailed information about TSUK’s employment and employment allocation method]

Appendix reference: F3-2

3. Please explain the cause(s) of any significant recent changes regarding employee numbers and/or median wages and substantiate with evidence.

[Non-confidential summary: detailed information about TSUK’s employment numbers and factors impacting them.]

Appendix reference:

4. Would your employment and wages be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired?

Please describe the nature of any changes and substantiate with evidence.



TSUK provides well paid, skilled jobs in economically disadvantaged areas. Average wages at TSUK are well above the national wage levels, and are even higher locally. If the measures were continued, this would help to ensure TSUK is able to retain as many of these important jobs as possible, as well as the level of wages. Conversely, if the measures were discontinued, these wages and the jobs themselves would be put under pressure as TSUK would be at risk from a surge in low-priced imports of like goods.

Appendix reference:

F4 Productivity

1. Please provide the productivity for each product category of the like goods and/or directly competitive goods manufactured by your company in **Annex 8 – Injury** for the POI. This should be provided as the average output in volume per employee for the like goods and/or directly competitive goods.
2. Please explain the cause(s) of any significant recent change(s) to productivity and substantiate this with evidence.

[Non-confidential summary: detailed information about TSUK’s productivity and related factors]

Appendix reference:

3. Would your productivity for the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired?

Please describe the nature of any changes and substantiate with evidence.

[Non-confidential summary: detailed information about TSUK’s productivity and related factors]

Appendix reference:

F5 Profitability

1. Please provide the profit before tax for sales for each product category of the like goods and/or directly competitive goods sold in the UK and the rest of the world in **Annex 8 – Injury**, for the POI.
2. Specify how you have calculated profit. Please explain the allocation method used for profit and substantiate with evidence.



[Non-confidential summary: information about TSUK’s profitability calculation]

Appendix reference:

- 3. Please explain the cause(s) of any significant recent changes in the profitability of your like goods and/or directly competitive goods and substantiate this with evidence.

Profitability has moved in line with market forces, typically as raw material and energy prices have risen rapidly it has been difficult to achieve sufficient price rises to cover these pressures in some periods.

Typically the products that suffer from risk of imports, those more commodity in nature, such as [Non-confidential summary: product categories that have a significant share of generic grades] have struggled, while the majority of the longer leg products have performed better, relatively.

Appendix reference:

- 4. Would your profitability of the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired?

Please describe the nature of any changes and substantiate with evidence.

If the measures were continued, by preventing a further surge in low-priced injurious imports, this would allow TSUK’s profitability to recover.

If the existing safeguard measures were discontinued, the level of profit would decline because sales prices would be forced down to uneconomic levels due to a surge in imports of low-priced imports from third countries.

Appendix reference:

- 5. For each product category of like goods and/or directly competitive goods, please provide what level of profit before tax, as a percentage of turnover, your company would expect to generate for sales in the UK only in the absence of the increase in imports and explain how you arrived at this figure.

TSUK considers a profit margin of 9.90% to be an appropriate minimum. One of the main factors of profitability for the domestic industry is its ability to reflect cost increases in the prices, or to avoid reflecting cost decreases on the selling price to maintain or increase the profitability. Profitability is also influenced by certain other factors, e.g., the level of production, and consequently the marginal fixed cost for each unit produced.

Appendix reference:



F6 Return on investment (ROI)

1. Please provide the return on investment (ROI) for each of the like goods and/or directly competitive goods in **Annex 9 – Investments** for the POI.
2. If you are unable to report ROI for the like goods and/or the directly competitive goods only, please report ROI for the segment that contains the like goods and/or directly competitive goods, and if you are unable to do this, provide ROI for the total company. Please provide an explanation and reasoning for this.

We have provided company-wide related investments, but it is not possible for us to split the investments out to show those in relation to like goods individually or for a segment. Investments that are made in the heavy end, steel plant or hot mill would impact all production on that operating facility and would impact every product sold.

Appendix reference:

3. Please explain the method used to establish ROI of your like goods and/or directly competitive goods and substantiate with evidence.

ROI is provided at a Total TSUK level. ROI is calculated as TSUK profit/net assets.

Appendix reference:

4. Please explain the cause(s) of any significant recent changes regarding the ROI of your like goods and/or directly competitive goods and substantiate with evidence.

The changes in the ROI are largely a reflection of changes in market conditions and follow the general patten of supply and demand across the steel industry.

Appendix reference:

5. Would your ROI for the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired?

Please describe the nature of any changes and substantiate with evidence.

If the existing safeguard measures are continued, by preventing a further surge in low-priced injurious imports, this would provide the vital breathing space to enable TSUK's profitability to recover and maintain a sustainable ROI. Moreover, extension of the safeguard measures would contribute to TSUK's ROI in view of the announced investment of £1.25 billion inclusive of a grant from the UK Government of up to £500



million which will enable the company to transition to environmentally sustainable steelmaking.

If the safeguard measures are revoked, TSUK's ROI is expected to decline as the returns TSUK is able to make from the production and sales of the like goods will be impaired by the adverse effects of a significant increase in low-priced imports. This is especially relevant in view of the above-mentioned planned investment into TSUK's technical reconfiguration. If TSUK is not able to maintain a sustainable ROI in the transition period due to a spike in imports from third countries, it will undermine the viability of the investment.

Appendix reference:

F7 Investment and ability to raise capital

1. Please explain in the box below if your company's level of investment, ability to make investments and/or ability to raise capital have changed during the POI. Explain the allocation method used for investment. If there have been changes, please describe their nature and cause and substantiate with supporting evidence, e.g. funding proposals, loan approvals or other relevant financial documentation.

The level of investments has varied over the review period. The highest level of investment has been in social/health & safety investments, reflecting Tata's strong commitment to health and safety, which is never compromised. Such investments are therefore made as required, but other investments – for replacements and efficient/rationalisation – are discretionary and dependent on the financial returns generated.

TSUK participates in a Group cash pooling arrangement, with Company financing managed at corporate level. The ability of TSUK to sustain capital investment and R&D expenditure is directly dependent on the financial returns generated by its operations. Please refer to the response above concerning TSUK's investment into a technical reconfiguration project.

Appendix reference:

2. Would your investment and ability to raise capital be affected if the existing safeguard measure on the goods subject to review were:
 - iii) extended; or
 - iv) expired?

Please describe the nature of any changes and substantiate with evidence.



As noted above, the ability of TSUK to sustain investments is directly dependent on the financial returns generated by its operations.

If the existing safeguard measures are continued, by preventing a further surge in low-priced injurious imports, this would provide vital breathing space to enable TSUK to achieve sustainable returns, helping secure funding.

If the existing safeguard measures were discontinued, TSUK's returns would decline if sales prices are forced down to uneconomic levels due to a surge in imports of low-priced imports from the countries concerned. This would adversely affect TSUK's ability to access funding.

More broadly, the environment around which investment decisions are made would also become far more uncertain, and potentially risky, than would otherwise be the case. This may result in the postponement or cancellation of investment plans that would otherwise improve the competitive position of the company, and the possible deferment of R&D expenditure in new or improved products, that would also be of benefit to end-users.

With respect to the announced reconfiguration of the company, TSUK notes that that the ability of the company to carry out the necessary transition to environmentally friendly steelmaking may be impacted by the mere decision to revoke the safeguard measures due to the expected impact of such a decision, let alone the resulting increase in imports from third countries.

Appendix reference:

F8 Stocks

1. Please provide end of year stocks for each product category of the like goods and/or directly competitive goods manufactured by your company in **Annex 8 – Injury** for the POI.

[Non-confidential summary: information about TSUK's stock and stock calculation]

Appendix reference:

2. Please explain the cause(s) of any significant recent changes regarding the stocks and substantiate with evidence.

[Non-confidential summary: information about TSUK's stock and stock calculation]

Appendix reference:

3. Would your stocks of the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:
 - i) extended; or
 - ii) expired.



Please describe the nature of any changes and substantiate with evidence.

[Non-confidential summary: information about TSUK’s utilisation of upstream assets. TSUK would not expect the volume of stock to change, but rather the product mix kept in stock if the measures were revoked. No changes are expected if the measures are extended]

Appendix reference:

F9 Cash flow

1. Please provide the cash flow for each of the like goods and/or directly competitive goods in **Annex 8 – Injury** for the POI. Please explain the allocation method used for cash flow and substantiate with evidence.

TSUK does not produce a cash flow as we take an exemption not to produce one. TSUK does prepare a cash flow for another purpose but this is not exactly linked to the published accounts.

Appendix reference:

2. Please explain the cause(s) of any significant recent changes regarding your cash flows and substantiate with evidence.

N/A

Appendix reference:

3. Explain any variances between your actual and forecasted budgets over the POI, with reference to your cash flow from operating activities.

N/A

Appendix reference:

4. How would your cash flow for the like goods and/or directly competitive goods be affected if the existing safeguard measure on the goods subject to review were:

- i) extended; or
- ii) expired.

Please describe the nature of any changes and substantiate with evidence.

If the measures were continued, by preventing a further surge in low-priced injurious imports, this would provide the vital breathing space to enable TSUK’s profitability to recover helping to maintain and improve cash flow.



If the existing safeguard measures were discontinued, the level of profit would decline if sales prices are forced down to uneconomic levels due to a surge in imports of low-priced imports from the countries concerned. This would have a negative impact on cash flow.

Appendix reference:

F10 Other factors

1. In addition to the injury factors covered above, are there any other factors that you consider to be relevant when assessing whether the goods subject to review has caused and/or is likely to cause serious injury to your company? Please explain and support with data where possible.

TSUK reserves its right to submit further comments in this respect at a later stage.

Appendix reference:

2. If you have identified another factor that you consider to be relevant to the injury assessment, please comment on the future position of the UK industry, in relation to that factor, if the existing safeguard measure were:
 - i) extended; or
 - ii) expired.

Please substantiate with evidence.

TSUK reserves its right to submit further comments in this respect at a later stage.

Appendix reference:

F11 Liberalisation Rate

1. Do you have any comment to make on the current rate of liberalisation of the safeguard measure? Do you think it should be varied? If so, please describe why and how.

In the current economic conditions that define the level of UK consumption of the like goods and goods subject to review, any increase of the existing liberalisation rate is unnecessary, unwarranted and unjustified. Indeed, for most product categories produced by TSUK (e.g., 2, 4, 6, 26), UK demand fell to the lowest level in the last 5 years. Therefore, decreasing the current rate of liberalisation of the safeguard measures would be the only adjustment appropriate in these circumstances.

Appendix reference:



SECTION G: Causation

G1 Link between serious injury and an increase in imports

1. Please comment on any link between the serious injury, or threat of serious injury, that you have referenced in Section F, and the current or future imports into the UK. The injury factors specified above can be used to explain if there is a causal link. Please substantiate with evidence and consider the following questions:

- Has any current or potential future increase in imports caused serious injury to the industry, or would threaten serious injury, and if so, why? Why has the industry not been able to adjust to this?
- Are imports into the UK been sold at prices lower than the like goods and/or directly competitive goods, or do you expect them to be in the future?
- Has any price undercutting by the goods subject to review caused you to lower the prices of the like goods and/or directly competitive goods produced by your company, or do you expect it to in the future?
- Have current or potential future imports of the goods subject to review impacted other factors mentioned in the serious injury section such as production, market share, cash flow or investments? If so, how?
- How have imports of the goods subject to review developed whilst the safeguards measures have been in place, and what impact has this had on any injury factors?

Imports continue to exercise significant pressure on the UK steel industry both in terms of price and volume. As evident from Annex E1-1, import fluctuated during the POI, mostly following UK demand trends.

- **Impact of the imports on TSUK and its injury indicators**

Imports continue to exercise significant pressure on the UK steel industry both in terms of prices and volume, and the industry remains in a fragile economic position despite its best efforts to adjust to the changing market conditions. Indeed, while the level of imports fluctuated during the POI, they increased rapidly and significantly in POI Year 4 for flat products (by 22% in total for product categories 1, 2, 4, 5 and 6), as well as showed spikes for tubular products covered by categories 20, 21, 25A, 25B and 26, including in POI Year 5.

As explained by TSUK in Section F, imports have a direct impact on TSUK's selling prices in the UK market. For the majority of products, price drives competition, and as import prices remain low and, in many cases, below TSUK's prices, TSUK has to adjust its prices accordingly or lose sales volume in the domestic market. Imports also have a significant impact on other injury indicators, such as production output, capacity utilisation, profitability, investment and ROI. Please refer to Section F above in which TSUK describes the correlation between volume and prices of imports with TSUK's key injury indicators.

- **Impact of the imports on TSUK's adjustment to the market conditions**



Imports continue to exercise significant pressure on the UK steel industry both in terms of price and volume. As explained above, import prices tend to undercut TSUK's prices, therefore pushing our prices down. If the prices reach uneconomic levels, TSUK has to either find an export market for its sales (which is extremely difficult due to trade remedies in place in third countries and competition with other suppliers) or resort to occasional production cuts. In these circumstances, while TSUK constantly adapts and adjusts to the existing market conditions, it is vital for TSUK to complete its technical configuration to become a more environmentally sustainable and capital efficient producer. This will not be possible if the safeguard measures are revoked and TSUK faces a rapid and significant increase in imports.

Appendix reference:

2. How would the cause(s) or degree of serious injury change if the existing safeguard measure on the goods subject to review were:

- i) extended; or
- ii) expired.

Please describe the nature of any change and substantiate your claims with evidence.

If the measures were continued, it would prevent a further damaging surge in imports (particularly if adjusted to reflect current market conditions) allowing the UK industry and TSUK specifically to continue to adjust.

If the existing safeguard measures were revoked, resulting in a surge in imports, there would be an adverse impact on TSUK's key injury indicators, such as:

- TSUK's sales volumes in the domestic market would decline and prices could drop to uneconomic levels due to the impact of a surge in low-priced imports.
- Profitability would decline if prices fall to uneconomic levels.
- Production output would reduce due to the impact on both sales volumes and prices of a surge in low-priced imports.
- Capacity utilisation would reduce as output falls.
- Market Share of TSUK for the like goods would be expected to decline if the existing safeguard measures no longer applied as the UK would be at risk of a surge in imports from the third countries.
- The above-described factors may have a severe impact on TSUK's employment levels if TSUK has to reduce production output or take out capacity.

These factors clearly indicate that the degree of injury would worsen significantly if the measures are removed. Moreover, as explained in more detail in Section F, imports can also become a major factor affecting the viability of TSUK's transition to environmentally sustainable steelmaking and the announced joint investment of £1.25 billion with the UK government.



Appendix reference:



G2 Other causation factors

1. Please comment on any other factors, separate from any current or potential increase in imports of the goods subject to review, that may have caused serious injury or threaten to cause serious injury to the UK industry. This may include:
 - UK demand for the like goods and/or directly competitive goods;
 - the overall situation on the world market of the like goods and/or directly competitive goods and the demand for exports;
 - the competitiveness of your company (including quality, efficiency and performances of your production lines);
 - the reasons and consequences of any reductions in your exports to other markets.

This list is non-exhaustive. Please add any additional relevant information explaining the current and potential future state of the UK industry and substantiate your response with evidence.

Imports remain the major factor causing serious injury to the UK industry and TSUK specifically.

There are other factors that influence market conditions globally and TSUK always adjusts its market position accordingly, however, it is very difficult to respond to the challenges described below amid the price and volume pressure from imports:

- Covid-19 led to a sharp decrease in demand for most product categories in 2020-2021;
- Inflation, high interest rates and the recessionary environment started in 2022 and continue up to this day affecting steel demand worldwide (e.g., housing market is struggling and impacting sales to the construction sector);
- High risks around energy costs in winter 2022-2023 negatively impacted the demand around that period;
- Supply chain difficulties in the auto industry with microchip shortages in 2021-2022 impacted the sales of automotive steel.

Appendix reference:



SECTION H: Adjustment plans

When completing this extension review, we must consider any adjustments made by UK producers. Any adjustment plans should set out how UK producers of the like goods and/or directly competitive goods intend to continue to adjust to the importation of goods in increased quantities. An adjustment plan will need to be supported with evidence. Please contact the case team if you would like to take an alternative approach, e.g. an industry-wide plan.

An adjustment plan should set out the following:

- i) How you intend to adjust to the importation of the goods subject to review in increased quantities.
- ii) Potential innovation, research and development initiatives to improve the competitiveness of your company.
- iii) Changes intended to improve efficiency, including workforce effectiveness and investing in new or different machinery.

H1 Your company adjustment plan

1. Please explain your company's adjustment strategy since the implementation of the UK safeguard measure on certain steel products. In your answer, please refer to:
 - what you intended to do to adjust to the importation of the goods subject to review in increased quantities and why these adjustments have been identified;
 - the actions that you plan to take to achieve the intended changes and adjust to the importation of the goods subject to review in increased quantities; and
 - the timeframe for completing the actions.

The actions presented in the adjustment plan should cover, but are not limited to:

- changes to selling prices and/or volumes; and
- changes to costs, such as direct material costs, labour costs and manufacturing overheads (indirect expenses).

- **TSE separation:**
Until January 2022, TSUK used to operate as a de facto single company with a number of other Tata Steel entities in Europe under the umbrella of Tata Steel Europe (TSE). However, in January 2022, TSE completed the process of separation into two separate value chains (the UK and the Netherlands). This allowed TSUK focus on the UK supply chain as a separate and self-sustaining business. It also enabled TSUK to focus on the parts of the business that are more important for TSUK as a stand-alone



producer [Non-confidential summary: information about certain product sectors of focus for TSUK]

Importantly, separation of TSE also made provided TSUK with more independence in decision-making. In practical terms, TSUK has been able to be more responsive to price changes in the UK market.

- **Raw materials:**
TSUK has attempted to localise the procurement of our major raw material inputs, but it is increasingly difficult due to the availability of local mines. TSUK is working with its customers to create a circular supply chain for scrap.
- **Prices:**
In order to remain competitive in the UK market, TSUK must be able to adjust its prices according to the existing market conditions. Oftentimes, imports of the goods subject to review push prices down in the UK market. In such cases, it is the combination of both low prices and large volumes that forces TSUK to lower its prices accordingly, sometimes to uneconomic levels. As explained in Section F above, TSUK can either low its prices to maintain sales volume, or lose sales volume to imports.

Appendix reference:

2. Please explain how and when the actions described in question H1.1 (above) have been completed. Indicate whether and how these actions have affected:

- selling prices and/or volumes; and
- costs, such as direct material costs, labour costs and manufacturing overheads (indirect expenses).

If you have been unable to complete any of the actions from your initial plan, please explain the reasoning for this and the impact this has had on the adjustment of your business.

- **Separation timeframe:** the separation process started in November 2020 and was completed in January 2022. As explained above, this enabled TSUK to be more focused on the UK supply chain and be more responsive to price changes in the UK market.
- **Price adjustments:** [Non-confidential summary: information about TSUK's adjustment of prices and production plans]

Appendix reference:

3. Please explain your company's adjustment strategy if the safeguard measure is extended. In your answer, please refer to:

- what you intend to do to adjust to the importation of the goods subject to review and why these specific factors have been chosen;
- the actions that you plan to take in order to achieve the intended changes to adjust to the importation of the goods subject to review; and
- the timeframe for completing the actions.



The actions presented in the adjustment plan should cover, but are not limited to:

- changes to selling prices and/or volumes; and
- changes to costs, such as direct material costs, labour costs and manufacturing overheads (indirect expenses).

Where possible, please provide evidence, including from past experience, of how the adjustment plan can be delivered given the nature of your business, the competitive environment and the expected timeframe for completion. If you have previously made similar adjustments to your business, such as cutting costs, this could be relevant evidence as to whether the actions set out in the plan can be reasonably achieved.

As mentioned above, TSUK has announced a major project aimed at fundamentally transforming the business. As a result of the project, TSUK will become a more environmentally sustainable and capital efficient company, which will enable it to respond to changes in market conditions and increases in imports. In practical terms, technical reconfiguration of TSUK will involve the following:

- Transition from the BF technology to the EAF technology, i.e. replacement of old, aging assets in the steelmaking end of TSUK's operations with more efficient and modern equipment.
- Tata Steel's Balance Sheet being restructured with potential elimination of the current cash losses in the UK operations and non-cash impairment of legacy investments.
- By transitioning to the EAF technology, TSUK will be able to benefit from the vast scrap resource available in the UK. Currently, the UK exports 8mt of scrap per year, which means that TSUK will have access to the main raw material for its production which is widely available domestically.
- It is expected the technical reconfiguration will take 36 months.
- In addition to the above, TSUK has announced a £20 million investment over 4 years to set up two additional Centres of Innovation & Technology in the UK.

Appendix reference:



SECTION I: Economic interest

The Economic Interest Test helps the TRA assess the economic impact of a measure compared to what would happen if it the measure was not in place. There are six factors which the TRA must consider as part of the Economic Interest Test:

- i) The serious injury caused by the importation of goods in increased quantities to UK producers of those goods and the benefits to that industry in removing the injury.
- ii) The economic significance of affected industries and consumers in the UK.
- iii) The likely impact on affected industries and consumers in the UK.
- iv) The likely impact on particular geographic areas, or particular groups, in the UK.
- v) The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
- vi) Other matters that TRA consider relevant.

The questions in this section will contribute to this assessment. Please provide information broken down by each of your company's UK sites/facilities, where relevant and possible.

I1 Background

- Please list **your main suppliers of inputs** (e.g. producers of raw materials) for the like goods and/or directly competitive goods, indicating whether they are imported or domestically sourced. Where possible, please provide this information by product category.

Product Category	Inputs provided	Name of the supplier	Origin: UK or imported?
All	Carbon	[Non-confidential summary: sensitive information about TSUK's suppliers]	Imported from various sources
All	Ferrous		Imported from various sources
All	Energy		UK
Appendix reference:			

Please list **your main customers** of the like Goods and/or directly competitive goods. Where possible, please provide this information by product category.

Product Category	Name of downstream businesses
1	[Non-confidential summary: confidential information about TSUK's customers]
2	



4
5
6
20, 21, 25, 26
Appendix reference:

I2 Your company

1. Please complete **Annex 10 – Economic Interest Test**, providing current employment figures in full-time equivalents (FTE) for each of your company’s UK sites or facilities. Where possible, please **specify your answers by relevant product categories**.
2. How would these employment figures be affected if the existing safeguard measure were expired? Please support your claims with evidence.

Expiry of the safeguard measures may have a devastating impact on TSUK’s employment. As explained in detail above, if TSUK start to lose sales volume due to the rapidly increasing imports, TSUK may be forced to reduce production output, or mothball or even close production facilities. Any of these options would, to a different extent, reduce TSUK’s employment numbers.

It must be also noted that TSUK provides well-paid skilled jobs in several economically disadvantaged areas. These jobs would be put at risk if the existing safeguard measures no longer applied as TSUK would be at risk from a surge in low-priced imports of the goods subject to review. In addition to the risk to these direct jobs, there is a multiplier effect with each TSUK job supporting a number of other jobs, both in the supply chain and the wider local community e.g. shops, other local businesses, etc. Each TSUK job is estimated to support at least 2 other jobs.

Appendix reference:

3. How would your domestic sales of the like goods and/or directly competitive goods be affected if the existing safeguard measure were expired? Please support your claims with evidence.

Please refer to TSUK’s answers in Section F. In short, expire of the safeguard measures will highly likely lead to a decline in TSUK’s domestic sales. Moreover, due to lower prices of the imports coming in large volumes, TSUK will be forced to reduce its prices, potentially to economic levels, to maintain its domestic sales.

Appendix reference:

I3 Potential Impacts of a measure



1. Please describe how you would expect a decrease in the import prices of the goods subject to review to affect each of the following. Where possible, please **specify your answers by relevant product categories** and support your claims with evidence.

- Domestic prices of like goods and/or directly competitive goods in the UK;

Please refer to TSUK's response above and in Section F. In short, decrease in import prices of the goods subject to review will inevitable push TSUK's prices down, potentially to uneconomic levels. This is mainly due to the fact that price is one of the main drivers of competition for the major part of steel products sold in the UK market, and such products are mostly interchangeable.

Appendix reference:

- Total UK production of like goods and/or directly competitive goods;

Please refer to TSUK's responses in Section F.

In short, TSUK would try to maintain the production level even amid the decreasing prices of imports by adjusting its prices accordingly and maintaining domestic sales. This would be unsustainable, but possible for a short period of time. If TSUK cannot maintain domestic sales, given the existing restrictions in export markets, TSUK would have to reduce its production levels, and potentially mothball or close production facilities.

Appendix reference:

- Total imports of the goods subject to review to the UK; and

If the price of imports of the goods subject to review decreases, it is expected that imports will grow, especially in the product segments where competition is mainly price [Non-confidential summary: share of generic commodity grades in TSUK's production]

Appendix reference:

- Total exports of like goods and/or directly competitive goods from the UK.

Total exports are not expected to change due to the existing trade restrictions in export markets. This would only change if TSUK is forced to mothball or close production facilities, as a result of which TSUK would either not produce certain products at all or produce them in much smaller volumes. In these circumstances, TSUK's exports would decline.

Appendix reference:



2. Do you know of any related industries that would be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories.**

Please consider in particular:

- Upstream industries – those who produce inputs (such as raw materials) needed for the production of the like goods, directly competitive goods and/or goods subject to review;

If the measures are revoked, it will have a direct negative impact on a wide range of TSUK's suppliers and sub-contractors, many of which are SMEs in the areas local to each steelworks. As an individual example, TSUK purchases hire vehicles and materials handling services from a local supplier in South Wales, and is one of the largest customers for the supplier. This is the case for a number of other products and services. If TSUK has to decrease production output or goes out of business, these local suppliers will lose a large long-term local customer which will have a severe impact on their revenue.

Appendix reference:

- Downstream industries – those who purchase the like goods, directly competitive goods and/or goods subject to review;

If the safeguard measures expire, UK downstream industries may lose TSUK as a stable and reliable domestic supplier. In this case, they would have to fully rely on imports. This would particularly impact the customers that buy differentiated products that cannot be replaced by imports easily and quickly. TSUK manufactures such products as part of a basket of products and such goods cannot be made on a stand-alone basis.

For the differentiated products, due to homologation requirements, which is a time consuming process, if TSUK exits the market, customers who rely on this material may have an impact on their production while they are looking for alternative suppliers (assuming they can find them and qualify their products).

Appendix reference:

- Industries for complimentary goods – those which would typically be bought alongside the like goods, directly competitive goods and/or goods subject to review (such as ink being bought with printers);

TSUK is not aware of any direct impact on such industries.

Appendix reference:

- Any other industries not covered by the previous categories.



N/A

Appendix reference:

3. To what extent would you expect any changes in prices of goods subject to review to be passed onto end-users? Please support your answer with evidence.

Steel accounts for a small share costs of end-users and consumers, so the decrease in import prices is unlikely to lead to any reduction in the final price and the total costs of the finished product.

If imports force TSUK out of business, ultimately the prices may rise as the UK loses its major steel producer (and the sole producer of a number of product categories).

Appendix reference:

4. Would your plans for investment or expansion in the UK over the next five years be affected if the existing safeguard measure expires? Please support your claims with evidence.

As explained above, TSUK has announced a joint investment with the UK government of £1.25 billion to transition to an environmentally sustainable and capital efficient steelmaking. The project is expected to take 3 years to complete after the receipt of relevant regulatory and planning approvals. This investment will be at risk if the safeguard measures are allowed to expire. In particular, expiration of the measures will expose TSUK to a rapid and significant increase in imports from third countries, which will have a severe impact on TSUK's sales and profitability. This will have a devastating impact on the business during its transition period and it cannot be ruled out that the investment will no longer be considered viable in such circumstances.

Appendix reference:

5. As a public body, the TRA has an obligation under the *Equality Act 2010* to ensure that the possible effects of its activities on different people are considered. This Public Sector Equality Duty covers the following protected characteristics:

- age,
- disability,
- gender reassignment,
- marriage or civil partnership,
- pregnancy and maternity,
- race,
- religion or belief,
- sex, and
- sexual orientation.



Please provide any relevant information about whether any of these groups or any other particular group might be disproportionately affected if the existing safeguard measure expired.

N/A

Appendix reference:

13. How would the number or range of suppliers be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.

Expiration of the safeguard measures may push TSUK and other UK producers to cut production output, mothball or even close production facilities as a result of rapidly increasing imports. In this case, the number of local suppliers may be reduced and UK end-users will have to fully rely on imports. This applies to all product categories manufactured by TSUK. Moreover, expiration of the safeguard measures is unlikely to result in a wider range of suppliers from third countries as the quotas allow UK end-users and importers to source material from any supplier outside the UK.

Appendix reference:

14. How would the suppliers' ability to differentiate their products by price, quality, service or innovation in the UK market be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.

If the safeguard measures expiry, as explained above, TSUK is likely to struggle with the sales of its more generic, 'commodity' products which account for roughly [Non-confidential summary: share of generic grades in TSUK's production] of TSUK's production. In such circumstances, it will become very difficult for TSUK to sustain production of high-quality, differentiated products that cannot be easily or quickly replaced by imports (if they can be replaced at all). This is due to the fact that in order to maintain production of differentiated products, TSUK requires stable production and sales of more general products that are made using the same production equipment. It is not possible or sustainable for TSUK to manufacture only differentiated products if TSUK cannot sell its 'commodity' products as well.

For the differentiated products, due to homologation requirements, which is a time consuming process, if TSUK exits the market, customers who rely on this material may have an impact on their production while they are looking for alternative suppliers (assuming they can find them and qualify their products).



In these circumstances, TSUK will be unable to invest in R&D and continue to either introduce new products to its portfolio or improve the existing products.

Appendix reference:

15. How would the cost of switching between suppliers be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.

If the safeguard measures are revoked, TSUK's customers of differentiated products will have to bear additional (and potentially significant) switching costs to qualify and homologate alternative products. This process also requires a significant amount of time in many cases.

There would be no benefit for the end users of commodity steel products.

Appendix reference:

16. How would the suppliers' ability to set agreed prices between themselves or for certain customers or products be affected if the existing safeguard measure was expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.

N/A

Appendix reference:

17. How would the choices available to downstream businesses or end-users be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.

If TSUK has to decrease production output (or mothball or close production facilities), UK downstream businesses and end-users will lose a stable and reliable domestic producer of a range of steel products. This would be especially detrimental to the UK users of differentiated steel products, as explained above. Moreover, it has been proven that in certain critical circumstances, local supply of high-quality steel products is crucial. For example, during the outbreak of the Covid-19 pandemic, TSUK was able to adjust its production output of packaging steel (product category 6) to support the food industry. This would not have been possible if there were no local reliable supply of steel.

Appendix reference:

18. How would the ability of downstream businesses or end-users to make informed decisions be affected if the existing safeguard measure expired? Where possible, please **specify your answers by relevant product categories** and provide an explanation.



N/A

Appendix reference:

6. Are there any additional economic factors that you consider to be relevant for the Economic Interest Test in this investigation?

TSUK reserves its right to submit further comments in this respect at a later stage.

Appendix reference:



SECTION J: Next steps

Next steps

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **22 October 2023**. The checklist in Section K of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and related annex must be submitted. You can find guidance on how to complete confidential and non-confidential versions at <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/the-tras-investigation-process#questionnaires-and-information-gathering>.



SECTION K: 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 – About your goods	x
Section C – Costs and production	x
Section D – Sales	x
Section E – Imports	x
Section F – Serious injury	x
Section G – Causation	x
Section H – Adjustment plans	x
Section I – Economic interest	x
Section J – Next steps	x
Section K – Checklist and appendices	x

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

Appendix reference	Document title
A2-4 [confidential and not susceptible of summary]	A2-4
A3-1(1) [confidential and not susceptible of summary]	A3-1(1)
A3-1(2) [confidential and not susceptible of summary]	A3-1(2)
A3-2 [confidential and not susceptible of summary]	A3-2
A6-3(1)	A6-3(1)
A6-3(2)	A6-3(2)
A6-3(3)	A6-3(3)
A6-3(4)	A6-3(4)
A6-3(5)	A6-3(5)



A6-5 [confidential and not susceptible of summary]	A6-5
A6-7(1)	A6-7(1)
A6-7(2)	A6-7(2)
A6-7(3)	A6-7(3)
A6-7(4)	A6-7(4)
A6-7(5)	A6-7(5)
A6-8(1) [confidential and not susceptible of summary]	A6-8(1)
A6-8(2) [confidential and not susceptible of summary]	A6-8(2)
A6-9 [confidential and not susceptible of summary]	A6-9
C4-1(1) [confidential and not susceptible of summary]	C4-1(1)
C4-1(2) [confidential and not susceptible of summary]	C4-1(2)
D2-3(1) [confidential and not susceptible of summary]	D2-3(1)
D2-3(2) [confidential and not susceptible of summary]	D2-3(2)
D3-6(1) [confidential and not susceptible of summary]	D3-6(1)
D3-6(2) [confidential and not susceptible of summary]	D3-6(2)
D3-8(1) [confidential and not susceptible of summary]	D3-8(1)
D3-8(2) [confidential and not susceptible of summary]	D3-8(2)
D3-9(1) [confidential and not susceptible of summary]	D3-9(1)



D3-9(2) [confidential and not susceptible of summary]	D3-9(2)
E1-1	E1-1
F2-2 [confidential and not susceptible of summary]	F2-2
F3-2 [confidential and not susceptible of summary]	F3-2

+Add additional rows as required