

Guidance	
Case no.:	TD0031
Company name:	Please insert company name here

Please complete this Annex in conjunction with the corresponding sections in the Questionnaire

The years relevant to this investigation are as follows:

Injury Period	Period of Investigation (POI)
01/01/2019 - 31/12/2022	01/01/2022 - 31/12/2022

The accounting currency is:

£ GBP

The unit for volume is:

Kilograms (Kg)

For all numerical figures, where appropriate, 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)

Where possible, keep all sales prices on a CIF value basis.

Display all dates in the format DD/MM/YYYY.
(e.g. 23/05/2019)

Note that there may be formulae already in the sheet.
Cells containing formulae are highlighted in yellow.

Please do not overwrite these cells.
Please do not leave blank spaces - if the requested information cannot be provided then enter N/A (for questions which require a text response) or 0 (for questions which require a numerical response)

We will seek to authenticate the data provided in this questionnaire and the methodology used to compile it.
Please provide us with all formulas and steps used in your calculations and keep a record of these and all related material/documentation for any verification visit.

Contents

- 1) - [Associated companies](#)
- 2) - [Product comparison](#)
- 3) - [Cost to make and sell](#)
- 4) - [Cost reconciliation](#)
- 5) - [Raw materials and inputs](#)
- 6) - [Purchases of like goods](#)
- 7) - [T by T domestic sales](#)
- 8) - [Sales reconciliation](#)
- 9) - [Injury](#)
- 10) - [Investments](#)
- 11) - [Forward sales contracts](#)
- 12) - [Economic Interest Test](#)

Annex 2 - Sales by model and market		Currency
Case no.:	LD0031	GBP
Company name:	TSUK	

* Please complete the table below, by product, for all like goods that you sold during the POI
 * Please account for rebates, refunds, discounts or other sales costs when reporting sales figures
 * Please report these sales on an ex - works basis (not including any delivery costs)
 * The first row has been entered as an example - please delete before submission

Like Goods sold by your company during the POI			Comparison to the Goods Subject to Review				Domestic sales				Captive sales / Goods transferred for internal use				Export sales			
							Independent customers		Associated customers		Exported captive sales		Domestic captive sales		Independent customers		Associated customers	
Internal Product / Model Number	Essential characteristics of the product / model	Commodity Code	Commercial likeness? (Y/N)	Functional likeness? (Y/N)	Production process likeness? (Y/N)	Physical likeness? (Y/N)	Volume of Sales within the UK Market (mt)	Value of Sales within the UK Market (£ GBP)	Volume of Sales within the UK Market (mt)	Value of Sales within the UK Market (£ GBP)	Volume of captive sales exported (mt)	Value of captive sales exported (£ GBP)	Volume of captive sales within the UK (mt)	Value of captive sales within the UK (£ GBP)	Volume of Sales exported outside the UK Market (mt)	Value of Sales exported outside the UK Market (£ GBP)	Volume of Sales exported outside the UK Market (mt)	Value of Sales exported outside the UK Market (£ GBP)
[CONFIDENTIAL]																		

Annex 2 is a comparison of like goods with goods subject to review by commodity code. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information*.

[Back to Contents](#)

Annex 3 - Cost to make and sell	
Case no.:	TU0031
Company name:	TSUK

Currency
£ GBP

• Include the total cost to make and sell for all goods produced/sold during the POI - this should match back to the figures reported in annex 4) Cost Reconciliation
 • Include the total cost to make and sell for the like goods produced/sold during the POI - this should match back to the figures reported in annex 4) Cost Reconciliation
 • Include the cost for all domestic products including those for internal use and captive sales
 • Input figures into the white cells only - the yellow cells contain formulas
 • All figures should be reported net of recoverable tax
 • Add additional lines where necessary e.g. additional material costs
 • Adapt the headings of each row (e.g., raw materials, energy) to suit the naming conventions of your own cost accounting system

Annex 3 provides details of the cost to make and sell the like product. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information.

Cost to make:

	(i) Cost of production for POI	
	All Goods	Like Goods
(A) Direct costs		
Raw materials		
Material 1		
Material 2		
Material 3		
Material 4		
Direct labour		
Others (specify)		
-		
-		
Total for (A)		
(B) Manufacturing overheads		
Fuels		
Loose Plant and Tools & Operating Supplies		
Maintenance		
General Expenses		
Depreciation		
-		
-		
Total for (B)		
(C) Total of manufacturing cost (A+B)		
Quantity produced (kg)		
Quantity sold (kg)		
Manufacturing cost per unit made		

Cost to sell:

	(ii) Administration, Selling & General (AS&G) costs incurred in POI	
	All Goods	Like Goods
(A) Selling costs (please break down)		
Sales commissions		
Supply and client		
Others (specify)		
-		
Total for (A)		
(B) Administrative & general costs (please break down)		
Selling & Admin		
-		
-		
Total for (B)		
(C) Other		
Financial costs (e.g. interest)		
R&D and innovation		
Others (specify)		
-		
-		
Total for (C)		
Total cost to sell (A+B+C)		
Quantity sold (kg)		
Cost to sell per unit		
Total cost to make and sell per unit		
Total delivery costs (if applicable)		

[Back to Contents](#)

Annex 4 - Cost reconciliation

Date: 14/03/2011

Company name: TSLUK

Currency:

£ GBP

* Please fill in the white cells only - except where explanations to variances are required
 † Please reference source documents used where applicable

Annex 4 is a reconciliation of cost data. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information.

Cost reconciliation:			
Description	Cost of GBP	Quantity (kg)	Source Documents
Cost of Sales for all goods sold as per Income Statement			
Variance			(CONFIDENTIAL)
Cost of Sales for all goods sold during the accounting period			
Difference in cost of sales for all goods sold between PCI and accounting period			
Total cost of production for all goods sold during the PCI as stated in your management accounts			(CONFIDENTIAL)
Variance			
Total cost of all goods sold during the PCI			
Change in finished goods inventory of all goods during the PCI			
Total cost of production quantity of all goods during the PCI as stated in your management accounts			(CONFIDENTIAL)
Variance			
Total cost of production quantity of all goods during the PCI			(CONFIDENTIAL)
Cost of production quantity of good A during the PCI			
Cost of production quantity of good B during the PCI			
Cost of production quantity of good C during the PCI			
Cost of production quantity of good D during the PCI (add new lines if required)			
Total cost of production quantity of all goods during the PCI			(CONFIDENTIAL)
Cost of production quantity of all goods for sales on the UK market during the PCI			
Cost of production quantity of all goods for export during the PCI			

[Back to Contents](#)

Annex 6 - Raw materials and input purchases

Case no: [CONFIDENTIAL]

Company name: [CONFIDENTIAL]

* These provide listed purchases by supplier made during the PCI for metals which account for >5% of total cost to make and sell of the the goods during the PCI (+1% for alloys)

† The list only has been entered as an estimate, please do not rely on it.

(A) Supplier information					(B) Volume and Value						
Material type	Supplier	Contact name of supplier	Address of supplier	Country of manufacture	Total Quantity purchased in PCI (specify unit in below cells)	Total Purchase price (incl. VAT) in the PCI	Unit price (incl. VAT)	Currency	Delivery terms	Discounted price and/or other preferential price? (Y/N)	Please explain why you purchase from this source, with reference to whether the material is imported or domestically produced.
[CONFIDENTIAL]											

Annex 5 contains details of raw material and input purchases during the PCI. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information*.

[Back to Contents](#)

Annex 6 - Purchases of like goods/goods subject to review	
Case no.:	TD0031
Company name:	TSUK

Currency
£ GBP

• Please provide the information by country where applicable - add in additional lines if necessary

Year	Country like goods/goods subject to review purchased from:	Associated supplier		Independent supplier	
		Volume purchased (kg)	Value purchased (£ GBP)	Volume purchased (kg)	Value purchased (£ GBP)
POI -3 years (01/01/2019 - 31/12/2019)					
Country A					
Country B					
POI -2 years (01/01/2020 - 31/12/2020)					
Country A					
Country B					
POI -1 year (01/01/2021 - 31/12/2021)					
Country A					
Country B					
POI (01/01/2022 - 31/12/2022)					
Country A					
Country B					

[CONFIDENTIAL]

Annex 6 contains details of purchases of like goods during the POI. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information.

[Back to Contents](#)

Annex 7: Transaction by transaction (T by T) domestic sales

Order No.: _____ Order: _____
 Order No. type: T000

Details of our domestic sales are available only if you are logged in to the system. You have not logged in yet. Please log in to the system to view details of our domestic sales. If you are not logged in, you will not be able to view details of our domestic sales. For any sales where goods have been returned, or returns indicated (prior to the return date) and only associated costs as a positive figure, and the return as a negative figure, ensuring that the two transactions are linked by invoice number. For the complete calculation rules, please refer to the calculation rules in the system.

This document is confidential and contains information that is commercially confidential and would harm TSC's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the contents of this document without revealing sensitive information.

Product information										Transaction information										Financial information									
POC	Internal Product Number/Model	Item/Category Code	Source Code (Product/Purchase)	Customer name	Customer No. (Internal/External)	Invoice Number	External Invoice/Order Capture Date	Customer Type	Revenue Recognition Date	Discount Based On (Invoice/Original/Net etc)	Delivery terms	Payment terms	Invoice quantity	Invoice unit measurement	Quantity in %	Gross Invoice Value (€ GBP)	Taxes (€ GBP)	Discount (€ GBP)	Subtotal (€ GBP)	Domestic Freight (€ GBP)	Other charges (€ GBP)	Net Invoice Value (€ GBP)	Packing (€ GBP)	Cost (€ GBP)	After sales (€ GBP)	Commission (€ GBP)	Other (Prests) (€ GBP)		

CONFIDENTIAL

[Back to Contents](#)

Annex B - Injury	
Date from:	1/2021
Date to:	7/21
Company name:	

Year	Turnover			Export sales of the goods			Domestic sales of the goods			Profitability			Output		Capital use	Market share (%)	Stocks						Productivity		Capacity		Cashflow					
	Total turnover of whole company (£ GBP)	Turnover related to the goods (£ GBP)	Turnover related to other goods (£ GBP)	Export sales by volume (kg)	Export sales by value (£ GBP)	Domestic sales by volume (mt)	Domestic sales by value (£ GBP)	Total net operating profit after tax (NOPAT) for whole company (£ GBP)	Net operating profit after tax (NOPAT) from the goods (£ GBP)	Average net operating profit after tax (NOPAT) margin of the goods (%)	Total interest expense incurred for whole company (£ GBP)	Finance costs (i.e. interest) incurred for the goods (£ GBP)	Output by volume (mt)	Output by value (£ GBP)	Capital use of the goods (kg)	Share of goods (as percentage of UK market) that are manufactured by you	Stocks at year end, total volume (mt)	Average net volume at year end, total value (£ GBP)	Stocks at year end, volume manufactured by you in UK (mt)	Stocks at year end, total value manufactured by you in UK (£ GBP)	Stocks at year end, total volume purchased (mt)	Stocks at year end, total value purchased (£ GBP)	Total number of employees (FTE)	Number of employees for the goods (FTE)	Average output in volume per employee in relation to the goods (FTE)	Median wage for FTE employees in relation to the goods (£ GBP)	Production capacity for the goods (units or weight)	Production capacity utilization for the goods (%)	Net Cash Flow for the goods (£ GBP)	Net Cash Flow for the goods (£ GBP)		
PO1-3 year (31/03/2018 - 31/03/2020)	100	100	100	100	100	100	100	100	100	100	N/A	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
PO2-2 year (31/03/2020 - 31/03/2021)	82	81	81	87	92	89	83	82	82	36	N/A	83	84	84	84	107	84	95	84	95	N/A	N/A	81	102	81	84	100	81	81	81	81	81
PO3-1 year (31/03/2021 - 31/03/2021)	124	120	120	71	132	122	180	120	51	37	N/A	89	122	97	85	127	183	127	183	N/A	N/A	N/A	83	102	91	114	100	89	80	80	80	
PO4 (31/03/2022 - 31/03/2022)	147	136	144	217	306	95	173	147	30	24	N/A	94	192	98	85	85	122	85	122	N/A	N/A	N/A	91	97	97	108	100	94	10	10	10	

[Back to Contents](#)

Annex 9 - Investments and Return on Investments		Currency
Data in:	USD	€ GBP
Company name:	TSC	

C: Please provide details for the investments in the table below as per the instructions in Annex 10. (Confidential)

Annex 10 concerns investments. The information is by its nature commercially confidential and would harm TSC's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary of the full content of this table without revealing sensitive information. A non-confidential summary of our investments has been provided.

Company wide:	Total investments (€ GBP)	Expansion / capacity related investments (€ GBP)	Efficiency related investments (€ GBP)	Replacement investments (€ GBP)	Research and development / innovation investments (€ GBP)	Environmental investments (€ GBP)	Social / health and safety investments (€ GBP)	Other investments (€ GBP)
PO-3 years (01/01/2019 - 31/12/2019)	[CONFIDENTIAL]							
PO-3 years (01/01/2020 - 31/12/2020)	[CONFIDENTIAL]							
PO-1 year (01/01/2021 - 31/12/2021)	[CONFIDENTIAL]							
PO-01/01/2022 - 31/12/2022	[CONFIDENTIAL]							
In relation to like goods:	Total investments (€ GBP)	Expansion / capacity related investments (€ GBP)	Efficiency related investments (€ GBP)	Replacement investments (€ GBP)	Research and development / innovation investments (€ GBP)	Environmental investments (€ GBP)	Social / health and safety investments (€ GBP)	Other investments (€ GBP)
PO-3 years (01/01/2019 - 31/12/2019)	NA							
PO-3 years (01/01/2020 - 31/12/2020)	NA							
PO-1 year (01/01/2021 - 31/12/2021)	NA							
PO-01/01/2022 - 31/12/2022	NA							

Company wide:	Return on Investment
PO-3 years (01/01/2019 - 31/12/2019)	[CONFIDENTIAL]
PO-3 years (01/01/2020 - 31/12/2020)	[CONFIDENTIAL]
PO-1 year (01/01/2021 - 31/12/2021)	[CONFIDENTIAL]
PO-01/01/2022 - 31/12/2022	[CONFIDENTIAL]

In relation to like goods:	Return on Investment
PO-3 years (01/01/2019 - 31/12/2019)	[CONFIDENTIAL]
PO-3 years (01/01/2020 - 31/12/2020)	[CONFIDENTIAL]
PO-1 year (01/01/2021 - 31/12/2021)	[CONFIDENTIAL]
PO-01/01/2022 - 31/12/2022	[CONFIDENTIAL]

[Back to Contacts](#)

Annex 10 - Forward sales contracts	
Contract no.:	100011
Contract name:	FLUX

⚠ The first row has been entered as an example - please delete before submission.

Annex 11 provides information on forward contracts. The information is by its nature commercially confidential and would harm TSUK's commercial interests if revealed to its competitors. It is not possible to provide a meaningful summary without revealing sensitive information.

Customer name	Months / products to be sold	Delivery terms (incoterms)	Expected sale date(s)	Sale frequency	Quantity (t)	Unit price (£ GBP)
[CONFIDENTIAL]						

[Back to Contents](#)

Annex 11 - Economic Interest Test	
Case no.:	TD0031
Company name:	TSUK

• Please complete the table below for the POI - add in additional lines if necessary

	<i>Total number of employees (FTE*)</i>	<i>Number of employees working with the goods subject to review (FTE)</i>	<i>Postcode</i>
All sites			
Total	[7,000-10,000]	[500-1000]	N/A
Breakdown by site			
[Department 1]	[3,000-5,000]	[100-500]	NP19 4QX, SA13 2NG
[Department 2]	CONFIDENTIAL	0	N/A
[Department 3]	[0-500]	[100-500]	CH5 2NH
[Department 4]	CONFIDENTIAL	0	N/A
[Department 5]	[400-800]	[100-500]	WV11 3SQ
[Department 6]	CONFIDENTIAL	0	N/A
[Department 7]	[0-500]	[0-500]	SA13 2NG
[Department 8]	CONFIDENTIAL	0	N/A
[Department 9]	[500-1000]	[50-200]	SW1X 7HY
[Department 10]	[0-200]	[0-100]	SA13 2NG
[Department 11]	CONFIDENTIAL	0	N/A