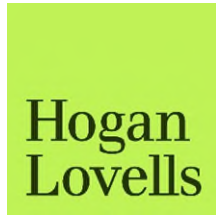


**NON-CONFIDENTIAL**

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**POSCO**

**Anti-dumping investigation concerning hot-rolled steel plate imported into the  
United Kingdom from the Republic of Korea (Case No. AD0071)**

**Observations on Spartan response to POSCO comments**

**13 April 2026**

## 1. INTRODUCTION

This submission is made on behalf of POSCO in response to Spartan UK Limited's ("Spartan") submission made available on 31 March 2026 on the Public file of Case AD0071 – Hot-rolled steel plate from South Korea, entitled "Response to POSCO comments on anti-dumping investigation concerning hot-rolled steel plates imported into the United Kingdom from the Republic of Korea (No. AD0071)".

The purpose of this submission is not to reiterate the comments already made by POSCO, nor to rebut each of the responses made by Spartan. Indeed, POSCO considers that its previous Comments speak for themselves.

However, POSCO does wish to make certain limited observations to set the record straight. Indeed, POSCO has identified certain critical inaccuracies in Spartan's submission, which POSCO considers to be misleading. Specifically, these relate to the product scope and the claim made by Spartan with respect to import volumes.

## 2. SPARTAN'S CLAIM REGARDING THE IMPORT OF WIDE PLATES FROM KOREA IS FUNDAMENTALLY FLAWED

Spartan claims that "not only wide plates were imported into the UK from the Republic of Korea" and that "the import of plates which are wider than 2050 mm constitutes around only 16% of all the imports of the Product declared over 2024-2026". To support this claim, Spartan relies on ISSB data, without providing the data or an explanation as to how it calculated this 16%.

POSCO considers that Spartan's claim in this respect is based on a fundamentally flawed and deliberately skewed data set, which is overly narrow. Moreover, it is expressly contradicted by POSCO's export data to the UK, duly verified by the Trade Remedies Authority ("TRA").

Indeed, while it is difficult to make an accurate determination considering the lack of supporting evidence provided by Spartan, POSCO understands that their calculation is exclusively based on the following two commodity codes:

- (B) 7208 51 91
- (C) 7208 52 91

This ignores the commodity code that accounts for the vast majority of import volumes, namely:

- (A) 7208 51 20

POSCO notes that HMRC statistical data does not explicitly categorise code (A) by width (i.e., above or below 2,050 mm). To address this issue, POSCO has conducted an analysis of its own sales records, duly verified by the TRA.

- [Confidential – Contains business confidential information, including information that would divulge sales data of POSCO as well as provide insight on its product mix. Non-confidential summary: POSCO explains that, based on its own sales data to the UK, extrapolated to overall import data from Korea into the EU, it is clear that "wide plates" (> 2,050 mm) imported from Korea into the UK constitute the vast majority of imports. Considering the volume of exports by POSCO to the UK, POSCO considers that its own data is representative of overall exports from Korea to the UK.]

Rather than representing a marginal niche segment, as Spartan attempts to portray, it is evident that the "wide-plate" segment is the dominant category of Korean exports to the UK.

### **3. OTHER POINTS RAISED BY SPARTAN**

POSCO refers to its submission made on 3 February 2026 and does not consider it necessary to further rebut Spartan's other rebuttals. This should not be construed as an admission by POSCO. Rather, POSCO considers that its previous submission speaks for itself and that Spartan's further rebuttals are unfounded.