



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:	CELSA Steel UK

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**.



Table of Contents

The scope of this review	1
Goods subject to review.....	1
Like goods.....	2
Directly competitive goods	2
Instructions	3
About us, this case and this questionnaire.....	3
Why should I take part?	3
Instructions on completing this questionnaire	4
Preparing confidential and non-confidential versions.....	5
Providing information from subsidiaries or associated parties	6
What happens next	7
Authenticating the information you supply	7
SECTION A: Company structure and operations	9
A1 Identity and contact details	9
A2 About your company.....	10
A3 Organisational structure.....	11
A4 Board members and principal shareholders	12
A5 Operational links with other companies or persons	12
A6 Accounting practices	13
SECTION B: About your goods	16
B1 Understanding your like goods and/or directly competitive goods	16
B2 Understanding the UK market	17
SECTION C: Costs and production	21
C1 Cost to make and sell.....	21
C2 Cost reconciliation	21
C3 Production process.....	21
C4 Raw material (RM) and major input purchases	22
C5 Purchases of goods.....	23
SECTION D: Sales	24
D1 Sales annex.....	24
D2 Forward sales contracts	24
D3 Distribution channels and price setting.....	24



D4Captive use	26
SECTION E: Imports.....	28
E1Imports.....	28
SECTION F: Serious injury	29
F1Serious injury	29
F2Production and production capacity.....	30
F3Employment.....	31
F4Productivity	32
F5Profitability	33
F6Return on investment (ROI)	33
F7Investment and ability to raise capital	34
F8Stocks.....	35
F9Cash flow	36
F10Other factors	36
F11 Liberalisation Rate	37
SECTION G: Causation	38
G1Link between serious injury and an increase in imports	38
G2Other causation factors	39
SECTION H: Adjustment plans	40
H1Your company adjustment plan	40
SECTION I: Economic interest	42
I1Background.....	42
I2Your company	43
I3Potential Impacts of a measure.....	43
SECTION J: Next steps	48
Next steps.....	48
SECTION K: Checklist and appendices.....	49



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	72163110, 72163219, 72163310, 72163190, 72163291, 72163390, 72163211, 72163299



	iron or non-alloy steel	
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.

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:	CELSA Steel (UK) Limited
Legal structure (e.g. limited company, sole trader, partnership etc.):	Limited Company
Year of establishment:	2003
Other operating names:	None
Company registration number:	04661575
Place of registration:	United Kingdom
Name (point of contact):	
Position:	Head of Sustainability & Strategy
Address:	Building 58, Castle Works, East Moors Road, Cardiff, CF24 5NN
Telephone No.:	
Email:	
Website:	www.celsauk.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:	
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).

Manufacturer and seller of steel long products to the construction industry supply chain and general engineering sector.

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
	Not applicable	

+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.

CELSA Steel UK operates under 3 environmental permits, one for each of its operational areas.

Melt Shop: EPR/TP3639BH; Section Mill: BV 0767; Rod & Bar Mill: BV 0759.

Upstream of our activities, CELSA own 5 scrap yards, all of which have an environmental permit.

Celsa Swansea Scrap Yard: EPR/AB3891FT

Celsa Bristol Scrap Yard: EPR/WE8144AA

Celsa Rotherham Scrap Yard: EPR/WE4947AA

Celsa Sunderland Scrap Yard: EPR/CB3706LV

We also hold 3 greenhouse gas permits, related to the greenhouse gas emissions trading scheme; UK-W-IN-11838 (melt shop), UK-W-IN-12611 (rod & bar mill), UK-W-IN-12612 (section mill).

CELSA Steel is not subject to any direct or indirect, quantitative, or other, restrictions on any of these activities listed.

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.

BS 4449:2005 Steel for the reinforcement of concrete - Weldable reinforcing steel - Bar, coil & decoiled

BS 4482 - 2005 Steel wire for the reinforcement of concrete products Specification

BS EN 10025-1. 2004 Hot rolled products of structural steels

BS EN 10025-2. 2019 Hot rolled products of structural steels

BS EN 10056 Part 1 - 2017 inc cor 2018 Structural steel equal & unequal leg angles Pt 1 - Dimensions

BS EN 10056 Part 2 - 1993 Structural steel equal & unequal leg angles Pt 2 Tolerances on shape & dimensions

BS EN 10058 2018 Hot rolled flat steel bars and steel wide flats for general purposes - Dimensions and tolerances on shape and dimensions

BS EN 10060 - 2003 Hot rolled round steel bars for general purposes - Dimensions & tolerances on shape & dimensions

BS EN 10279 2000 Hot rolled steel channels - Tolerances on shape, dimension & mass

BS EN 10365:2017 Hot rolled steel channels, I and H sections - Dimensions and masses

BS EN 10204. 2004 Metallic products Types of inspection documents

BS EN 10163 2004 Delivery requirements for surface condition of hot-rolled steel plates, wide flats & sections.

Appendix reference:

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.

n/a

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.

Make UK – UK Steel British Association of Reinforcement Net Zero Industry Wales Welsh Chambers of Commerce	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.

<i>Please see Appendix Reference</i>	Appendix reference: Celsa A3_1 Group Organisational Chart
--------------------------------------	---

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.

See attached Appendix Reference	Appendix reference: Celsa_A3_2 Production Flow
---------------------------------	--

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
<i>Catalunya Steel S.L.</i>	99.99%	n/a	Other business management consulting activities

+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
	<i>Director</i>	n/a	n/a
	<i>Director</i>	n/a	n/a
	<i>Director</i>	n/a	n/a
	<i>Director</i>	n/a	n/a
	<i>Director</i>	n/a	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
Celsa Manufacturing (UK) Limited Building 58, Castle Works, East Moors Road, Cardiff. CF24 5NN	Tolling Agreement (for the production of goods which are then sold by Celsa Steel) Group Company	04577881	UK

+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?
Building 58, Castle Works, East Moors Road, Cardiff, CF24 5NN	All

+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.

<i>1 January – 31 December</i>



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.

Please see Appendix

Appendix reference:
CELSA_A6_3_Annual Reports

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

n/a

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.

Annual accounts have been provided for this request.

Appendix reference:
CELSA_A6_3_Annual Reports



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.

There are no management accounts available for Celsa Steel UK Ltd.

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.

See attached annual accounts for Celsa UK Holdings Ltd

Appendix reference:
 CELSA_A6_3_Annual Reports

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

Celsa Steel UK uses SAP software, which stores data (e.g. financial data) to facilitate data processing and information flow. SAP manages all financial information (Customer ledger, General Ledger, Inventory) to produce a trial balance. Statutory accounts are then produced using an excel file.

Appendix reference:

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.

SAP updated foreign currency on a daily basis using the daily spot rate



--

Appendix reference:

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.

NO

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.

Our internal codes bear reference to the type of product (e.g. rebar, wire rod, flat bar etc) with the grade of steel, the cross-section dimension and the length.

Appendix reference:
**Annex 2 – Product comparison &
CELSA_B1_2_Material code**

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.

All the goods we produce are made from a steel scrap raw material base recycled through an electric arc furnace (EAF). Directly competitive goods from other sources can be made from any steelmaking route and all are comparable and interchangeable. All goods supplied to the market have to satisfy the quality standard (BS or EN) designated for that product.

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.

No difference



--

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.

All goods supplied to the market have to satisfy the quality standard (BS or EN) designated for that product. There are no real differences in characteristics between alternative supplies of our products and therefore all products should be offered to the market at very similar prices

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.

Under normal circumstances, pricing strategy of all our products is cost-plus. The key elements of cost are raw material (scrap) and electricity. Frequently, however, competitive pressures brought about by demand and supply factors on a global basis mean that availability of competitive products is greater than the demand for them. Under these circumstances, prices are determined by the availability of alternative sources. In all products price sensitivity is high, but in some products (e.g. rebar), prices are ultra-sensitive.

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.

Sales are made to end users in some products and stockholders in others. Regular contact is maintained with direct customers regarding their needs. Sending of stock availability and rolling programmes to customers. Contact with major projects and significant customers of our customers to understand their needs and the pipeline of future projects. Dialogue with Government, devolved administrations and councils regarding the pipeline for public contracts. Competitors use similar sales processes

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.

No plans to change any of the product categories in which we are involved.

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.

There is significant competition in the UK market, provided either by UK competitors or imports in all product areas, although because of the required economies of scale for steel production, participants in the market generally want to have a significant share of the available market (either in volume terms or market share). The market is highly price competitive for all our products. New sources of supply are frequently introduced and in some cases e.g. rebar, this leads to potential compromise of the safeguard system as traditional supply chains are constantly disrupted by new entrants.

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.

All our products are used in the construction industry and for light and general engineering purposes

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?

Demand does not fluctuate greatly with price changes, prices tend to move when apparent demand either increases or decreases. All our products are price sensitive but some are ultra-sensitive.

Appendix reference:



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

Generally, price is the determining factor for buyers. Competition is high as these products are not differentiated and highly commoditised.

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?

Producers can adjust production levels.

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.

Demand for the products we supply is heavily influenced by changes in the construction industry and levels of confidence for investment. Public procurement and government related projects play a substantial part in construction demand. The products we supply are generally foundation type products for construction activity, are well established as critical components with no immediate product substitution from other materials.

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?

Sales channels of goods subject to review, like and directly competitive goods are all the same, directly to end users for categories 13 and 16. For categories 12B and 17 our sales are to stockholders.

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?



The immediate customers for the goods are processors and stockholders. Ultimately, the significant majority of the products sold by us go into construction projects, both private and public works.

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?

*All the goods (whether they are the goods under review, like goods or directly competitive goods) are interchangeable.
It also needs to be recognised that there is an interconnectivity between goods in different categories. So, for example, there is a direct relationship between cat 13 (72142000 rebar) and cat 16 (72131000 rebar in coil) where customers can directly substitute one product for another because the size and profile are exactly the same, only the form in which they are presented to our immediate customer is different (coil format or straight lengths). By the time these products reach the end customer i.e. the construction site, it is impossible to distinguish between them. It is also possible for our customers to make similar end products from different materials. For example, a customer may choose to buy a plain wire rod (cat 16) and draw and indent (put a rib on it) rather than use a rebar (cat 13).
In addition, there is an interconnectivity between different products which can be made in the same production facility e.g. in our case certain products in cat 12b, cat 13 and cat 16 are all made in a single rolling mill, cat 12b and cat 17 are all made in another rolling mill. Whilst only one of these products can be made at any one time, any quantity of each product could be made in those facilities.
This was the subject of our previous submission when the TRA proposed to revoke safeguard measures on certain categories whilst continuing the measures on other categories. The interconnectivity between the products is well established.*

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 regulatory costs associated with UK ETS, environmental legislation and energy costs in the UK.

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.

In the pursuit of light weighting and lower cost, there are developments being considered for higher strength characteristics but these are entirely dependent on construction codes and regulations being changed.

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 for the products we supply is heavily influenced by changes in the construction industry and levels of confidence for investment. Public procurement and government related projects play a substantial part in construction demand. The products we supply are generally foundation type products for construction activity, are well established as critical components with no immediate product substitution from other materials.

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?

As has been mentioned elsewhere, there is a substantial interconnectivity of steel products. Certain end products can easily be substituted for others e.g. flat bars from cat 1 (Commodity code 72111300) can be directly supplied for flat bars in cat 12b (72149110), rebar in coil in cat 16 can be used in place of rebar in straight lengths in cat 13. Further to this point, processors do use plate (cat 7), cut into pieces, as a replacement for wide flats in cat 12b. In non-structural applications, hollow sections (cat 26) may be viewed by an architect as a substitute for merchant bar (cat 12b). In certain environments, stainless rebar (not covered under safeguards) may be viewed as preferable to standard carbon rebar (cat 13) and fibre reinforcement (not covered) may be specified in place of rebar (cat 13) or mesh (derived from cat 16)

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.

<i>CELSA Manufacturing makes the products and CELSA Steel sells them. They operate as one business unit. ~30% of our primary raw material (ferrous scrap metal) comes through our own scrap yards via CELSA Recycling, a trading arm of Celsa Manufacturing.</i>
--

Appendix reference:

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

<i>Cost allocated to POI on a £/Tn basis.</i>

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.



See attached process flow for our products

Appendix reference:
Celsa_C3_1_Process flow

- 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.

All parts of the production process take place in the UK.

Appendix reference:

- 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
CELSA Manufacturing	Seawall Road, Tremorfa, Cardiff CF24 5TH
CELSA Manufacturing	East Moors Road, Cardiff, CF24 5NN

Appendix reference:

+Add additional rows as required

C4 Raw material (RM) and major input purchases

- 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.

The essential (98%) raw material is that of ferrous scrap metal.

Appendix reference:



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.

Very rarely do we purchase finished goods, purchases have been made from other members of CELSA Group.

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.

There are no long term sales contracts

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.

Not applicable

Appendix reference:

3. Please attach two examples of forward sales contracts.

Not applicable

Appendix reference:

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.



Prices tend to be set on an individual customer basis

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.

Any customer rebates are agreed on an individual customer basis

Appendix reference:

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

Under normal circumstances, our products are sold on a delivered customer basis

Appendix reference:

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

Yes

Appendix reference:

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

Delivered price varies between customers.

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).

Commercially sensitive

Appendix reference:



- 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)

<i>Commercially sensitive</i>	
	Appendix reference:

- 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.

<i>Commercially sensitive</i>	
	Appendix reference:

- 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.

<i>Commercially sensitive</i>	
	Appendix reference:

D4 Captive use

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

<i>These goods are used by our own fabricators in exactly the same way as by external customers i.e. for ultimate supply to the construction industry.</i>	
	Appendix reference:

- 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.

Without safeguard measures in place it is likely that import sources would push to increase their volumes, typically using price to expand their sales.

Appendix reference:



SECTION E: Imports

E1 Imports

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

Imports during the POI have increased in our main commercial steel product areas and taken more market share. As an example, imports of rebar (category 13) have increased by 22% during a period where the market has struggled to recover from the Covid pandemic.

Appendix reference:

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.

World steel overcapacity prior to the Coronavirus pandemic was over 500 million tonnes. World capacity utilisation dropped significantly during the crisis and all producers sought outlets for their products. Recovery of demand since the pandemic has encouraged steel producers globally to revert to similar behaviours exhibited in the years prior to 2020. Investments in new capacity in parts of the world, particularly in certain parts of the Far East (Vietnam in particular), and in the Indian sub-continent, mean that over-capacity of around 25-30% against demand continues to exist. According to OECD figures, global steelmaking capacity has reached 2.5 billion tonnes and overcapacity in 2022 was 628 million tonnes. With forecasts of annual demand rising to 2.3 billion tonnes by 2030 (from 1.8 billion in 2022) with 3% per annum volume increases, there seems to be no shortage of new capacity investments. The increased drive towards lower carbon steel production will mean that new facilities will be constructed before integrated works have reached their end of life which could well lead to further over-capacity in the years to come.

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?

We operate in global markets. Steel is one of the most traded commodities in the world. On a global basis 25% of world steel crosses borders. When China is excluded from the numbers 45% of steel crosses borders. Therefore, we can not view the UK in complete isolation from what is happening elsewhere. As long as



similar trade defence measures apply elsewhere, not limited just to S232 and EU safeguards, and overcapacity continues globally, UK safeguard measures are necessary. The USA is showing no sign under any administration of revoking S232 measures and the EU is looking likely to further extend their safeguard measures. Discontinuation of similar measures in the UK would risk the UK becoming a magnet for any excess capacity globally. It should be noted that the current estimate of 628 million tonnes of excess annual capacity represents some 100 years worth of total UK steel production and the redirection of less than 1% of this over-capacity towards the UK market could be devastating in terms of the impact on domestic production. The imposition of safeguard measures in the first instance was effective in preventing distortions to existing international trade patterns when trade barriers elsewhere were erected. Any change/relaxation to the regulatory regime in the UK, in isolation from other countries' trade defence mechanisms, risks making the UK a target for other countries utilisation of excess capacity. The impact of China on world markets can not be underestimated. Over half the world's steel is made in China and when their demand has weakened in the past, they have filled some of their excess capacity with exports. We experienced this very strongly in the years 2013-2015 when the UK market was flooded with cheap Chinese rebar. Whilst we are now protected from a direct recurrence of that event by the anti-dumping mechanism, we are now faced by the potential of indirect competition either from Chinese owned facilities in other parts of the world or the indirect impact of Chinese exports displacing other importers to other regions. The safeguard mechanism is designed to ensure traditional patterns of trade are respected and not disrupted by surges of imports from new sources. Over the last years we have increasingly experienced multiple new import sources entering the UK rebar market under the guise of developing country status (despite the fact that their steel industry is much more developed than the UK industry and their production far exceeds UK production) and this is leading to constant disruptions of the market. This impacts both the UK producer and the traditional importers. It would be sensible to consider removing developing country status for this particular product as the safeguard regime for rebar is being undermined by this circumvention.

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.

Extension of the current safeguard measures does mean that each year there is headroom for increases in imports, irrespective of whether the market is increasing or decreasing. In a static market, importers are guaranteed the opportunity to increase their volumes and their share of the available market.



Revoking (expiring) the measures gives unlimited and unfettered access to the importers to supply whatever quantities/share they wish.

Consideration needs to be given to the relaxation of quotas if the safeguard measures are extended. Currently there is an annual increase in quotas, irrespective of what is happening in the market. It would be far more sensible for relaxation of quotas to be associated with overall UK economic growth rather than a fixed percentage. This would allow normal patterns of trade to be properly respected.

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.

At certain moments in the last 5 years, when individual quotas for certain products have been fully utilised within days of the opening of those quotas, the safeguard measure has prevented the swamping of the market by certain imports. Without the safeguard measure, the markets at those moments would have been damaged by import surges leading to extreme difficulties for local producers, potential closures of domestic production which would have completely destabilised the markets and not been in the best interests of any part of the supply chain. The safeguard remedy has allowed imports to grow in volume terms and share of the market over the 5 year period. With a completely liberalised and uncontrolled regime, unfettered imports would likely have surged well beyond these levels. Global capacity enhancements have continued to outstrip demand increases over the last years which means there is an ever-increasing overcapacity for steel.

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.

The threat of serious injury is entirely related to the removal of adequate trade remedies. Whilst other mechanisms are in place to prevent unfair competition (e.g. state backed low-priced products), volumes of trade can rapidly distort normal trade patterns and pose existential threats in a short timescale given that the product areas in which we operate always have short lead times, low order books.

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.

Please see previous answers. Extension of the safeguards would provide the status quo for all parties involved in supply to our markets. Expiration of the measures, particularly when many other countries round the world have similar measures (EU safeguards, US S232 as examples) would lead to rapid swamping of the UK market. As mentioned elsewhere, steel is one of the world's most traded products. Overcapacity exists and is growing (in excess of 25% of global capacity is currently unused) and developing and emerging countries who are setting up a steel industry will always look to produce steels for construction, most notably category 13 (rebar) as well as other construction related materials (cat 12, 16 and 17). In most cases they will size their production for higher future demands domestically and in the short term will seek to export any excess. Any countries which offer no restrictions to access will automatically be targeted.

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?

Please see previous answers. Importation of one or two major shipments (necessary to minimise freight costs for importers) will rapidly distort the UK market for our products and cause serious injury.

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.

Commercially sensitive

Appendix reference:

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.

Product category 13 and 6 are produced in the same mill. The remaining products 12 and 17 a produced in a second rolling mill.

Appendix reference:

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

It is possible to produce any combination of the products in the categories in question 2. The overall production capacity can therefore be attributed to any of the product categories.

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.

Commercially sensitive



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 existing safeguard measures are continued, production volumes will continue to be flexed by us as the local producer to ensure adequate supply to the market whilst avoiding the chaotic influences of surges in imports.
If existing safeguards were discontinued, it is highly likely that imports would increase very rapidly and that downward pressure would be exerted on our prices and volumes of product.

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.

Commercially sensitive

Appendix reference:

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

Commercially sensitive

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.

If existing measures are continued there will be no impact on employment. If safeguard measures are discontinued, it is inevitable that there will be an impact on employment as volumes are reduced. Wages are subject to other influences and will not be directly affected by safeguard measures.

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.

Commercially sensitive

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.

If safeguards were continue, we anticipate that levels of productivity would return to pre-pandemic levels. Discontinuation of safeguard measures would have an impact on volumes but it would be impossible to shed pro-rata the number of employees and therefore productivity would decrease.

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.

<i>Commercially sensitive</i>
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.

<i>Commercially sensitive</i>
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.

<i>If safeguard measures are continued, we anticipate that the levels of UK sales profitability would return to pre-pandemic levels. Consideration should also be given to developing country status and how to avoid imports from developing countries having a significant negative impact. Discontinuation of the safeguard measures would lead to increased imports and lower prices which would have a negative impact on margins and profitability.</i>
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.

<i>Commercially sensitive</i>
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.

<i>Commercially sensitive</i>	
	Appendix reference:

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

<i>Commercially sensitive</i>	
	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.

<i>Commercially sensitive</i>	
	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.

<i>If safeguards are discontinued imports will increase and therefore impact sales volumes. It would be difficult to find alternative markets, so sales volume would reduce. Reduced volumes will put pressure on pricing which will reduce margins. Lower sales, will equate to lower production which will result in higher production costs (£/Tn) due to the large fixed cost base. See also UK Steel response</i>
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.



Commercially sensitive

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.

If the safeguard measures continue, there will be no change. If the measures are discontinued, imports will inevitably rise. So any reduction in sales would directly impact the level of liquidity available to the business.

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.

Commercially sensitive

Appendix reference:

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

Commercially sensitive

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.

Stocks would remain under appropriate control in proportion to the volume of the business. If safeguards were discontinued the first reaction would be to attempt to substitute any lost UK sales with increased exports. This could involve increased stocks in the short term, depending on the markets we were trying to address. If we were unable



to find alternative sales, the business would shrink, with all attendant consequences, which would include a reduction in stocks.

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.

Commercially sensitive

Appendix reference:

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

Commercially sensitive

Appendix reference:

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

Commercially sensitive

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.

In the case of discontinuation of the measures, profit will reduce but due to the nature of the industry/plant the depreciation figure will remain consistent. Inventory levels will be managed to reflect the market demands

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.

Commercially sensitive

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.

N/A

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.

Over the last years the rate of liberalisation has not taken into account the dramatic slowdown in activity in the UK market, particularly in the year 2020/21 but also the general sluggish recovery from the pandemic. As a result, the quotas in the last couple of years have, in most product areas, not been fully utilised. Whilst accepting that under WTO rules there needs to be gradual liberalisation of safeguard measures, it would therefore seem sensible to limit the expansion of quotas to the general growth of the economy for the next years in order to ensure the measure continues to have relevance.

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?

For all the product areas we serve, there is a historical market participation of domestic production and traditional imports. Over time, this can change and it can vary between different categories. Factors such as changed ownership or business failures may disturb that balance temporarily but it is sudden changes/increases in import participation that cause serious injury. If that import penetration is coming from non-market economies, alternative trade remedies can be used to prevent serious damage to the market, but safeguards are needed when the threat of distortion of the market through displacement of normal trade flows and redirection of significant volumes of trade are present from multiple sources. This was the case in 2018 when the EU safeguards were introduced and was also the case when the transition review to UK safeguards was carried out in 2020/2021. Those threats of trade redirection still exist because those measures (e.g. S232, EU safeguards) are still in place. Producers are seeking to find alternatives for the shortfall in demand they may be experiencing in their traditional markets plus the additional capacities globally are continuing to make producers seek outlets for their goods. There is no change in the underlying reasons for safeguards established previously and prevailing and forecast market conditions are not conducive to relaxing further the safeguards. Indeed, with demand having faltered significantly during the pandemic, there is a strong argument that the annual expansion of import quotas should be stopped. The attached appendix (Rebar imports 2018-2023) demonstrates that during the POI, import tonnes have risen year



on year with the exception of 2020/2021 when construction demand collapsed and we were experiencing the worst effects of the Covid pandemic. The share of the UK rebar market enjoyed by imports has risen from 52.9% in the years 2016-2017, immediately prior to the EU safeguard measures being introduced, to 55.8% over the 5 year period of the POI. Indeed, excluding the dumped Chinese rebar tonnes supplied into the UK market in the period 2013-2015, the volume of rebar imported from all other countries has gone up by 40% (from 1.387 million tonnes in the 5 year period 2013-2017 to 1.943 million tonnes in the last 5 years). Effectively, all the tonnes supplied by China have been supplied by other imports. Anti-dumping measures would normally expect to favour domestic suppliers but in this case it is imports from other sources which have benefited from the dumping measures.

There is a real and present threat that without safeguard measures, the UK will become a magnet for displaced tonnes from trade barriers in other parts of the world. Potential surges in imports through discontinuation of safeguard measures will have a negative impact on the stability of the UK market both in volume and price terms and the consequent destabilisation will have automatic consequences on the production, sales and employment of UK industry. Under present circumstances with depressed demand and continued trade measures in other countries, the finding of alternative markets to compensate for an import surge in our product areas will not be possible.

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.

See previous answers. Extension of the safeguard measure would mean current conditions would continue so no change to the threat of serious injury. Expiration of the measures would have a negative destabilising effect on the market and domestic production as previously discussed.

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.

Demand was severely affected during 2020 by the effects of the Covid pandemic. There has been further upheaval and uncertainty caused by the war in Ukraine started in 2022 and the consequences on energy prices which are a major part of our cost structure. The current conflict in Israel/Gaza is likely to have an impact on energy prices again in the immediate future. These major global events are producing economic uncertainty and damaging confidence, providing a significant brake to economic growth. We operate in markets which are heavily influenced by global movements in trade activity and there has been increased protectionism exhibited in many countries around the globe and no sign of measures on steel being reversed. Whilst free and fair trade is a noble ambition to which we should all aspire, this can only result from multilateral action and not from the UK dismantling its trade protection measures.

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).

As described in our answer during the transition review to the UK safeguards, our adjustment strategy was to improve our service to customers (availability of materials to promise, delivery performance, improved demand forecasting) investigation and introduction of new products (new sizes, improved qualities) reducing cost through efficiency and productivity, reducing carbon footprint and demonstrating our contribution to local and national economies and sustainability – economic, environmental and social contributions. Uncertainties surrounding future trading arrangements between UK and EU and the Covid 19 crisis have made normal adjustments more difficult to implement. Subsequently, the impact of the



war in Ukraine has disturbed any equilibrium that was developing. All the actions described above are continuous and continuing. The relationships between the variety of levers and the outcomes expressed in, for example, market share, are complex and interrelated. Other external factors (Covid 19, Brexit) have had even more significant impacts on demand volumes so the individual impacts of single actions are difficult to measure. Avoiding the distorting influence of surges of availability of products is of paramount importance to UK producers. Selling prices and margins in commodity products such as ours will be largely dictated by macro-economic global influences on raw material costs and the world demand/supply balance. As long as excess capacity exists and producers seek the benefit of marginal volume gains, there will remain pressure for improvement activities in all action areas. As long as similar trade defence measures apply elsewhere, not limited just to S232 and EU safeguards, and overcapacity continues globally, UK safeguard measures are necessary.

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.

It is overly simplistic to believe that there are finite actions which can be used to combat increased imports. We are dealing with an ever-evolving market situation in terms of the dynamics, outside influences and import initiatives. As such, any local producer needs to respond dynamically with multiple and varied actions over time. The actions described were and remain continuous and it is incorrect to suggest any individual action can give a direct impact on volumes, prices or market share.

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.

Our adjustment strategy will continue to focus on improving our service to customers, investigation and introduction of new products, reducing cost through efficiency and productivity, reducing carbon footprint and demonstrating our contribution to local and national economies and sustainability – economic, environmental and social contributions.

Continued uncertainties surrounding future trading arrangements between UK and EU, global crisis related to wars and financial uncertainty will make adjustments more difficult to implement.

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

1. 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?
12B, 13, 16 & 17	Ferrous scrap material	<i>Commercially sensitive</i>	<i>Commercially sensitive</i>
	Electrodes		
	Refractories		
	Ferro-alloys (Silico Manganese)		
	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
------------------	-------------------------------



12B	<i>Commercially sensitive</i>
13	<i>Commercially sensitive</i>
16	<i>Commercially sensitive</i>
17	<i>Commercially sensitive</i>
	Appendix reference:

12 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.

<i>Commercially sensitive</i>
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.

<i>Domestic sales would be negatively affected as importers sought to increase volumes.</i>
Appendix reference:

13 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;

<i>Given the high degree of competition and the lack of differentiation between like goods in all product categories, any movement in price by any competitor is likely to lead to a similar reaction from other players in the market, unless those players are willing to give up volume/share of the market because they have better alternatives. As such, a decrease in import price is likely to be met by decreases in domestic prices.</i>
Appendix reference:



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

A decrease in import price in the very short term is unlikely to have much impact on domestic production. If there is no price reaction from domestic mills, the consequence will be reduced demand from UK customers as they switch supply sources. This will then have a consequent effect on domestic production unless alternative export markets can be found.

Appendix reference:

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

If imports are at reduced price and domestic mills do not react, imports will increase

Appendix reference:

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

If import prices reduce and domestic mills do not adjust their price to compete leading to a lowering of demand on domestic mills, the domestic mills may seek to increase their exports to compensate for the lost volume

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;

*Scrap suppliers would be affected by reduced domestic production if the above scenarios played out. Any reduction in domestic production would automatically lead to lower requirements for raw materials.
Engineering companies would also be affected if domestic production reduced.
Any squeeze on prices/margins and volumes with UK producers would mean a domino effect back to the suppliers of goods and services.*

Appendix reference:

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



Expiration of the measures would not have an impact on volumes for downstream businesses. However, expiration of measures would most likely lead to decreased import prices. In the short term, this could be financially positive for reinforcing fabricators. Expectation from developers and end users of lower prices could lead to a slowdown in order placement, greater uncertainty and reluctance to place business.

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);

Any change in demand will have a similar impact on complimentary goods

Appendix reference:

- Any other industries not covered by the previous categories.

As above

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.

This depends on the direction of movement of prices. If prices are going up, the supply chain will seek to recover the movement, subject to the conditions of their contracts, because margins are low. If prices are going down, the supply chain will look to hold on to any advantage or improvement in their margins without passing on the change. In the slightly longer term, the competitive nature of the industry will mean that changes in price are reflected through to end users.

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.

If the UK measure expires in isolation, the UK will be a less attractive place for investment in comparison with other (EU) sites. New investment would therefore be less likely and any available funds would be redirected to countries where there is perceived to be more sustainable long term prospects. Provided the UK acts in conjunction with other countries (notably EU and US) in retaining or expiring measures, there should be little or no change in investment decisions.

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.

All groups will be equally affected

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.

All suppliers would be affected. In the case where economically it made sense to contract the number of suppliers because of a reduction in production, this would be done.

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.

There is little differentiation so no change.

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.



Commercially sensitive

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.

Choices are already varied and multiple. It is possible that even more sources of supply would be introduced.

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.

No real change. Informed decisions are already made.

Appendix reference:

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

No

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

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

Appendix reference	Document title

+Add additional rows as required