Trade Remedies Authority
Premier House
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United Kingdom

Dated 22 June 2026

Response to POSCO comments
on the Statements of Essential Facts dated 21 May 2026 following the results of the anti-dumping investigation concerning hot-rolled steel plates
imported into the United Kingdom from the Republic of Korea (No. AD0071)

I. STATEMENTS OF ESSENTIAL FACTS

1.1. On 23 April 2026, the Trade Remedies Authority (the "**TRA**") published the *Statement of Essential Facts following the results of investigation No. AD0071: Dumping investigation into hot-rolled steel plate imported into the United Kingdom from the Republic of Korea* (the "**SEF**") and requested all interested parties to comment thereon by 21 May 2026.

1.2. According to the electronic data base of the investigation No. AD0071, POSCO has submitted its *Comments on the Statements of Essential Facts 21 May 2026 following the results the anti-dumping investigation concerning hot-rolled steel plates imported into the United Kingdom from the Republic of Korea* (the "**POSCO comments**").

1.3. Thus, Spartan UK Limited **(the "Company")** submits this *Response to POSCO comments* **(the "Response")** based on Arts. 6.2 and 6.4 of the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* **(the "ADA")**.

II. EXCLUSION OF POSCO'S SOME EXPORT TRANSACTIONS FROM DUMPING MARGIN CALCULATION

2.1. In Section 3 of the *POSCO comments*, it is indicated that POSCO does not agree with the TRA's approach to exclude some POSCO's export transactions from the calculation of dumping margin. Due to confidentiality reasons, POSCO has not indicated in its comments which export transactions were excluded from the dumping margin calculation. The SEF does not contain explanations in this regard either.

2.2. At the same time, considering the fact that the TRA has suggested two proposals for dumping margin calculation, namely: (1) for all goods concerned (***Option 1***) and (2) for goods concerned less than 2500mm wide (***Option 2***), the Company could assume that POSCO could insist on inclusion of all export transactions for all goods concerned (not only goods concerned less than 2500mm wide) into calculation of dumping margin even for Option 2.

2.3. If this is the case, the Company strongly disagrees with this approach. The Company believes that if the TRA finally decides to follow Option 2 and to consider as like products only goods concerned less than 2500mm wide, the like products must include only these specific goods and thus, only these goods shall be included in the dumping margin calculation, not all goods in respect of which the investigation was initially initiated.

2.4. **Under Clause 17 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 and Article 2.4.2 of the ADA, in case of Option 2, the "all comparable export transactions" requirement must be applicable to goods less than 2500mm wide only.**

2.5. **On the contrary, inclusion of goods wider than 2,500 mm in the calculation of the dumping margin for Option 2 would violate the aforementioned requirements, since the calculation of the dumping margin would be distorted by export transactions of unlike products. The Company strongly disagrees with this approach.**

Best regards,

Oleksandra Sandul