

## Subsidy Questionnaire (Producer)

### Case AS0020: Ironing Boards exported from the Republic of Turkey

|                                |                                   |
|--------------------------------|-----------------------------------|
| Period of Investigation (POI): | 1 January 2021 – 31 December 2021 |
| Injury period:                 | 1 January 2018 – 31 December 2021 |
| Deadline for response:         | 22 June 2022                      |
| Contact details:               | AS0020@traderemedies.gov.uk       |
| Completed on behalf of:        | Confidential                      |

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential  
 Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**.

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## Introduction

### 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.

This case is investigating the allegation that **Ironing Boards** from the **Republic of Turkey (Turkey)** are causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is:

3. a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
4. a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

### Why should I take part?

We are asking domestic producers to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged subsidisation has occurred and has caused injury to the UK industry.

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

### 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 June 2022**. 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 **AS0020@traderemedies.gov.uk**

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

## Instructions on completing this questionnaire

### Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. 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. Your company 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 annex 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 your 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 recoverable tax unless otherwise stated.
- Please refer to the case number, **AS0020**, in any correspondence with the TRA.

## Preparing confidential and non-confidential copies

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. We will publish the non-confidential version on the 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.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- 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 46 of the *Trade Remedies (Dumping and Subsidisation) (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, which is available on [www.trade-remedies.service.gov.uk/public/cases](http://www.trade-remedies.service.gov.uk/public/cases).

## 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 good and/or goods concerned.

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, 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 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 both 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 verify the information contained in your responses.

## Verifying the information you supply

We will verify, as far as possible, the information provided to us. As part of this process, we may conduct verification visits. If we need to verify 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 verification. In some circumstances, verification may be conducted remotely.



Please indicate any dates when you would be unable to host a verification visit.

|   |
|---|
| <i>18th July to 22nd July 2022, 11th August to 23rd August 2022</i> |
|---|

|                     |
|---------------------|
| Appendix reference: |
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Once verification is complete, the TRA will prepare a report and share a draft with you. We 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, please provide your reasons for this.

## The scope of this investigation

### Goods concerned

This investigation covers **Ironing Boards** exported from **Turkey**, described as: Ironing boards made from iron or steel, whether or not free standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest.

These **goods** are currently classifiable within the following commodity code(s):

7323 93 00 10  
7323 99 00 10  
8516 79 70 10  
8516 90 00 51

These commodity codes are only given for information.

In this questionnaire, these **goods** will be referred to as '**the goods concerned**'. Any reference to the '**goods**' or '**goods concerned**' in this questionnaire refers to the goods description above, regardless of the tariff classification code under which they are exported.

### Like goods

This questionnaire asks for information about your company's production and sales of goods which are **like** the **goods concerned**. Any reference to '**like goods**' in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than **Turkey** which are like the goods concerned in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods concerned. Instructions relating to the completion of the annexes can be found within the relevant annex.**

### Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

| Category | Sub-category<br>Format | Explanation |
|----------|------------------------|-------------|
|----------|------------------------|-------------|

|                           |   |  |
|---------------------------|---|--|
| Ironing board type        | S | Sleeve board   |
|                           | T | Tabletop board   |
|                           | N | Standard ironing board (other than 'S', 'T' and 'L')   |
|                           | L | Pro ironing board (ironing board with steam soaking and/or heating and blowing top)                                |
| Top length                | 1 | less than 115 cm (< 115)   |
|                           | 2 | from 115 cm to 125 cm ( $\geq 115 \leq 125$ )  |
|                           | 3 | more than 125 cm (> 125)   |
| Top construction/material | M | Mesh steel   |
|                           | S | Solid steel  |
|                           | O | Other  |
| Legs construction         | 1 | Standard ironing board without legs or tabletop board or sleeve board  |
|                           | 2 | Standard or pro ironing board with T legs  |
|                           | 3 | Standard or pro ironing board with 3 legs  |
|                           | 4 | Standard or pro ironing board with 4 legs  |
|                           | 5 | Standard or pro ironing board with U legs  |
| Cover and pad             | S | Standard cotton and/or polyester cover without pad or with foam pad  |
|                           | M | Metalized cover with foam or felt pad or cover with felt pad   |
| Iron rest                 | 0 | Not present  |
|                           | 1 | Steel wire   |
|                           | 2 | Pressed steel or other solid iron rest (whether or not removable, with or without hanger rack or cord minder etc.) |
|                           | 3 | Combination iron / steam generator rest  |
| Accessories               | 0 | No accessories   |
|                           | 1 | With accessories (e.g. sleeve board, linen rack and socket with extension with or without cord minder)             |

Example of the PCN:

Ironing board of 97 x 34cm made from mesh steel and covered by fabric with a solid iron rest as well as T legs will have the following PCN:

### N1M2S20

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

*Not applicable*

2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
  - a. Categorisation of features
  - b. Number of Products included under "Other" which may exclude a fair comparison
  - c. Specialised products which may unduly influence the comparison

*We have recently developed an ironing board that uses a plastic rest this has been missed when reviewing the PCN previously. In the annexes we have categorised this as iron rest 4 – injection moulded plastic rest.  
Apart from this change the PCN structure is suitable for our product range*

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the **goods concerned** and the **like goods**.

*None*

## 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:  | Confidential        |
| Legal structure (e.g. limited company, sole trader, partnership etc): | Limited company     |
| Year of establishment:  | Confidential        |
| Other operating names:  | None                |
| Company registration number:  | Confidential        |
| Place of registration:  | England             |
| Name (point of contact):  | Confidential        |
| Position:   | Director of Finance |
| Address:  | Confidential        |
| Telephone No.:  | Confidential        |
| Email:  | Confidential        |
| Website:  | Confidential        |

### A2 About your company

1. Please describe the role of your company in the UK market for the **like goods** (e.g., producer, producer/exporter, producer/importer, or producer/distributor).

|   |                     |
|---|---------------------|
| <i>Producer/Exporter/Retailer(Online)</i> | Appendix reference: |
|---|---------------------|

2. Please provide details of any changes in the legal form of your business over the past five years, for example, mergers, acquisitions and/or sales.

| Date | Legal form     | Explanation of change |
|------|----------------|-----------------------|
| N/A  | Not applicable | Not applicable        |
|      |                |                       |
|      |                |                       |

+Add additional rows as required.

3. Please list and explain all authorisations your company has been required to obtain to produce, sell, or to export the **like 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.

|     |
|-----|
| N/A |
|-----|

|                     |
|---------------------|
| Appendix reference: |
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4. Please list all international production standards (BS / EN etc.) your company currently conforms to, for the **like good**.

|   |
|---|
| <i>General product safety regulation 2005<br/> REACH (EC) No 1272/2008 / UK REACH<br/> ISO 105-X12 : 2016<br/> ISO 9001 : 2015<br/> BRCGS Global Standard for Consumer Products:<br/> Personal Care and Household (Issue 4)</i> |
|---|

|                     |
|---------------------|
| Appendix reference: |
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5. Please state whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

|   |
|---|
| <i>Make UK (EEF Limited), no relevant documentation</i> |
|---|

|                     |
|---------------------|
| Appendix reference: |
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### 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 complete **Annex 1 – Associated companies** for your company's worldwide corporate structure and affiliations.

Please see additional notes in the annex for assistance on how to complete it.

2. 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 for domestic and export markets.

|                              |
|------------------------------|
| <i>See attached document</i> |
|------------------------------|

|                          |
|--------------------------|
| Appendix reference: A3.2 |
|--------------------------|

## 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 good** in the UK or **Turkey**.

| Name         | Shareholding in company | Name of Other Companies in which person holds interest | Activity of other companies |
|--------------|-------------------------|--|-----------------------------|
| Confidential | 66%                     | Not applicable   | Not applicable              |
| Confidential | 34%                     | Not applicable   | Not applicable              |
|              |                         |  |                             |

+Add additional rows as required

2. Please complete the table below for any member of the Board of Directors who also has interest in any organisation related to the production, marketing, administration and sale of the like good in the UK or **Turkey**.

| Name         | Position on Board of Directors | Name of Other Companies in which person holds interest | Activity of other companies |
|--------------|--------------------------------|--|-----------------------------|
| Confidential | Chief Executive                | Not applicable   | Not applicable              |
| Confidential | Director                       | Not applicable   | Not applicable              |
| Confidential | Non-Exec Director              | Not applicable   | Not applicable              |

+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 and/or relationships with any company/companies located in the UK, **Turkey** or in third countries for the production (e.g., sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements and/or relationships with other companies for the supply of goods destined for internal sale, e.g., captive use, please provide the contract to demonstrate this.

| Company name and address | Nature of agreement | Company registration number and place of registration | Appendix Number of contract |
|--------------------------|---------------------|---|-----------------------------|
| Not applicable           |                     |   |                             |

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

+Add additional rows as required

## A6 Accounting practices

1. Please give 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 mark as N/A.

| Records address | What records are held? |
|-----------------|------------------------|
| N/A             | N/A                    |
|                 |                        |

+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 last four financial years, please describe these changes.

*1 October to 30 September*

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 your annual reports, covering the injury period, including the financial statements and audit report.

*Provided group accounts for 2017/2018, 2018/2019, 2019/2020 & 2020/2021. Not provided here they would reveal company identity.*

Appendix reference:

A6.3.1 A6.3.2 A6.3.3 A6.3.4

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period 1 January 2018 – 31 December 2021.

*Not applicable*

Appendix reference:

5. Please attach a copy of your company's trial balance covering the POI and the most recent financial year.

*Attached appendix A6.5*

Appendix reference: A6.5



6. For your company and any associated parties involved in the production, marketing or sales of the **like goods** or **goods concerned**, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the **like goods**. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

*See attached management account summary*

Appendix reference:A6.6

7. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for your most recently completed financial year.

*The company is the parent company within the group the accounts provided in annex A6.3 represent the whole group.*

Appendix reference:A6.3

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 they link to the management accounting system, including any manual interventions. Please also attach:

1. your company's chart of accounts
2. your company's cost centres

*The financial accounting system used is part of the fully integrated ERP system SAP ECC6.0. All transactions are recorded in SAP across the business and ultimately result in a general ledger and or a controlling profit analysis entry.*

*The management account pack is created in Excel using a combination of SAP data extracts these being:*

- *SAP Balance sheet and profit and loss statement*
- *Extract of all expense related general ledgers entries for the period*
- *Extract of sales and associated standard costs for the period*

*Provided is a chart of accounts with a list of cost centres*

Appendix reference:A6.8

9. Have you changed your financial policies during the injury period? Please explain the changes (including dates and the reasons for them) along with the financial impact of those changes against the like goods.

*No changes during the injury period*

Appendix reference:

## SECTION B: About your goods

### B1 Understanding your like goods

The goods concerned in this investigation are defined in [‘the scope of this investigation’](#).

We use a PCN number to help us compare the goods concerned and the domestic like goods. When you are completing this section, you must apply the PCN system set out above to describe your goods consistently throughout your responses. If you don't use the PCN table correctly, this could limit the TRA's ability to use the information you provide.

1. Explain the internal coding system your company uses to classify your range of **like goods**.

Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each model where available.

*The company operates a 10 digit alpha/numeric coding system with a unique code for each product and customer variant. The code can be extended to more than 10 digits if required for individual customer requirements:*  
*Digits 1-2,*  
*Alpha, represents the category that the product is a member of*  
*Digits 3-5,*  
*Numeric, represent the product size variant.*  
*Digits 6-7*  
*Numeric, represent the different product configurations, legs, rests, accessories.*  
*Digits 8+*  
*Represent the individual customer variants including the fabric design, inserts, packaging and paint colour.*  
*Annex B1.1.1 is a matrix showing how the different variants are coded*  
*Annex B1.1.2 is a sales catalogue, pages 20 to 25 cover the majority of currently available ironing boards.*

Appendix reference: B1.1.1 B1.1.2

2. Please complete **Annex 2 – PCN comparison**. If your company manufactures a range of **like goods**, list this information for each make and model in the range.

Please see additional notes in the annex for assistance on how to complete it.

3. If there are differences in characteristics within your range of like goods which cause distinguishable differences in price, please explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the

form of sales brochures, input costs, research papers or any other relevant documentation.

*Price differences for our range of like goods are a result of the following different characteristics:*

*Size of the ironing board – the larger the board the higher the cost*

*Leg configuration – 3 different types with differing costs*

*Iron rest type – different types with differing costs*

*Accessories including cable tidy, linen rack, power – additional components adding cost*

*Paint type – certain paint types are more expensive*

*Ironing board cover qualities – there are a large number of variables in the cost of an ironing board cover. (Fabric quality, backing used, additional fabric coatings, fitting types)*

Appendix reference:

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

*There is no material difference when comparing the goods concerned and the like goods. The only material difference is the price that the retailer can pay for the goods concerned. These products are treated by the retailer as commodities and therefore their main objective is to buy at the lowest possible price.*

*As a commodity it stands to reason that the import of the goods concerned will have a significant impact on the UK producer of the like goods to compete. We would normally base selling price on direct costs plus overhead allocation plus a reasonable profit margin, we can achieve this with other product ranges but the market for the like goods is being distorted due to the availability of cheap subsidised imported goods concerned.*

*While our company continues to innovate and improve its designs, design input is not a major factor in determining price. This is because innovative or unique designs are easily copied from our products and incorporated in the subsidised products. As an example, the dimensions of the goods concerned can be precisely traced back to historical UK like goods whose dimensions were created prior to decimalisation.*

Appendix reference:

5. Please describe all the other products (not including the goods under review) produced or sold by your company in the UK.

*Details of the range provided in appendix B1.1.2 & B1.5*

|                                 |
|---------------------------------|
| Appendix reference: B1.1.2 B1.5 |
|---------------------------------|

## B2 Understanding the UK market

1. Please explain the end use of the **goods concerned** and the **like goods**. If there are multiple uses for the **like goods**, list them and, where possible, estimate what proportion of your sales goes to each.

|   |
|---|
| <i>The end use is to allow clothing or linen to be ironed safely removing wrinkles from garments.</i> |
|---|

|                     |
|---------------------|
| Appendix reference: |
|---------------------|

2. Please provide a general description of the nature of competition within the overall UK market for the **goods concerned** and the **like goods**.

|  |
|--|
| <i>The original document included the producers assessment and knowledge relating to the UK market. This knowledge has been built up and refined over a number of years and is confidential. The information can't be redacted or summarised because the information can't be redacted without compromising commercially sensitive data.</i> |
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|   |
|---|
| <i>The retailers have a large say in what is sold in their stores and are often guided by low prices for similar items as this allows them to increase their margins. They perform periodic reviews and as the cost price is such an important factor in their decision there is a progressive move to the goods concerned away from UK produced like goods at each retailer range review. This places the UK producer at increasing risk</i> |
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| Appendix reference: |
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3. How price-sensitive is demand for the **goods concerned** and **like good**? In other words, to what extent will the overall demand for **Ironing Boards** change in response to changes in price?

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| <i>There is price sensitivity in the market, particularly where large price gaps emerge for similar specification versions of the goods concerned and like goods.</i> |
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| Appendix reference: |
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4. Is price the decisive factor when choosing the product or are there other factors that influence a consumer's decision such as quality and service?

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| <i>The original document included the producers assessment and knowledge relating to the UK market. This knowledge has been built up and refined over a number of years and is confidential. The information can't be redacted or summarised because the information can't be redacted without compromising commercially sensitive data.</i> |
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| Appendix reference: |
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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?

*It is possible to increase capacity through additional shifts to meet higher demand. There is a minimum volume at which it becomes unprofitable to continue producing the like goods. A significant amount has been invested in bespoke equipment to allow increased UK manufacture of the like goods to respond to changing market conditions. Reductions in the demand for like goods caused by unfairly priced imports of the goods concerned would result in the termination of UK production.*

Appendix reference:

6. Please provide a general description of the trends and drivers of demand within the UK market for the **goods concerned** and the **like goods**, including causes of demand fluctuations and any factors contributing to overall market growth or decline.

*The UK market for the goods concerned and the like goods is a very mature and stable one. The COVID 19 pandemic had a detrimental effect on demand for the goods concerned and like goods with many retailers unable to trade at times during the pandemic and the prohibitive costs of home delivery due to the size of the goods concerned and like goods preventing a significant switch to online purchases. We are seeing signs that the UK market is starting to normalise again.*

*It is important to note that the market size doesn't increase as a result of the importation of the cheaper goods concerned. This is demonstrated within annex E8 (market share) it reduces the demand for UK produced like goods.*

Appendix reference: E8

7. What are the major distribution and marketing channels within the UK market for the **goods concerned** and the **like goods**?

*The goods concerned and like goods are sold across a wide range of retail outlets, including Grocery Multiples (e.g. Asda, Tesco, Sainsbury's, Morrison's), DIY multiples (e.g. B&Q and Homebase), Home Stores (e.g. Dunelm), Home Discounters (e.g. B&M), Grocery Discounters on special buys (Aldi, Lidl), Department Stores (John Lewis), Argos, Hardware Stores (Robert Dyas) and online retailers (Amazon, Wayfair, eBay, Very etc).*

Appendix reference:

8. Who are the general users/consumers/customers within the UK market for the **goods concerned** and the **like goods**?

*Most adults in UK households will use the goods concerned and the like goods at some stage in their life. Nearly all households will have an ironing board.*

Appendix reference:

9. Do the **goods concerned** and **like goods** compete directly with one another?

*The goods concerned and like goods compete directly, there is no material difference when comparing them. The only material difference is the price that the retailer can pay for the goods concerned. These products are treated by the retailer as commodities and therefore their main objective is to buy at the lowest possible price. As a commodity it stands to reason that the import of the goods concerned will have a significant impact on the UK producer of the like goods to compete. Imports of cheap goods concerned allows importers to unfairly compete with UK producers of the like goods.*

Appendix reference:

10. Please provide a general description of any government regulations or tax incentives affecting the production or sale of the **goods concerned** and the **like goods**.

*Producers of the goods concerned operating within Turkish free zones receive the following incentives:*

- *Exempt from corporation taxes*
- *Wages are exempt from income tax*
- *No property tax is paid*
- *Producers within the Turkish free zones are able to buy imported or import steel from other countries (including Russia & China) at much lower prices than it is available within the UK without any requirement to pay any taxes/duties that would apply if they operated outside of the Turkish free zones*

*The above are specific incentives we are aware of relating to production or sale of the goods concerned, there may be more but we are not Turkey tax/investment/incentive specialists. We suspect there are other regulations/incentives given that the goods concerned are being sold at or around the cost of the unmanufactured raw material costs of the like goods.*

*The UK producer of the like goods are further disadvantaged as a result of coil steel quota related tariffs. The UK producers steel raw materials will be impacted by the 25% tariff; either as a result of the tariff being applied to steel imports in excess of the quota or as a result of higher UK produced steel prices brought about by the tariff. Note these costs are directly incurred by the UK producers steel suppliers but these costs are inevitably passed on.*

*However, imports of both the goods concerned and like goods which use the exact same type of steel but are produced in third countries will not attract any duty because this quota tariff applies to raw materials not components made from these raw materials.*

*Annex E19.2 shows a comparison of costs for the goods concerned and the like goods. It is very clear that the goods concerned are offered for sale at a cost less than the UK production cost of like goods presumably because of these various advantages listed.*

Appendix reference: E19.2

11. Please provide a general description of developments in technology affecting the characteristics, demand or the production process of the **goods concerned** and the **like goods**.

*The UK producer of the like goods has invested heavily in R&D to increase production capacity and minimise the impact of ever-increasing employment costs brought about by the national minimum wage act. We are unaware of any other significant developments in technology, rather, we believe that we probably have a significant technological advantage over producers of the goods concerned and also many producers of the like goods but this is far outweighed by the price advantage held by the producers of the goods concerned.*

Appendix reference:

12. Are there any goods which could be substituted for the **goods concerned** and the **like goods**?

*It is not possible to substitute the goods concerned or the like goods.*

Appendix reference:

13. Provide a comment on any other factors which influence the market for the **like goods** and **goods concerned** (e.g., seasonality).

*No other factors to note, the market for like goods and the goods concerned is very mature and stable notwithstanding the information provided in point 6 relating to the COVID 19 pandemic.*

Appendix reference:

## SECTION C: Costs and production

### C1 Cost to make and sell

1. Please complete **Annex 3 – Cost to make and sell** for the POI for your **like goods** sold on the domestic market. All figures should be reported net of recoverable tax.

Please see additional notes in the annex for assistance on how to complete it.

2. Please describe the individual components of the costs included in **Annex 3 – Cost to make and sell** and provide detail on how these costs are paid.

*See annex C1.2*

Appendix reference: C1.2

3. If your company is vertically integrated, please provide details of how the product cost is transferred from one production process to another (e.g., at cost, internal transfer).

*Covers for the like goods are manufactured at production unit 2 as listed within annex A3.2*

*Plastic feet for certain models of the like goods are manufactured at unit 3 as listed within annex A3.2*

*See annex C1.3 for costs and how they are transferred*

Appendix reference: A3.2 C1.3

4. If some of the inputs (e.g., raw materials, energy) used in the production of your **like goods** are produced by an associated party, provide details of this arrangement, and attach documentation demonstrating any agreements you have.

*Not applicable*

Appendix reference:

5. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during the POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised/depreciated in your accounts.

*Not applicable*

Appendix reference:



6. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of **like goods**, and how you have reported this in the cost to make figures and company accounts.

*Production of like goods is financed through the cash flow of the business as a whole. The wider business is forced to subsidise production of like goods as a result of cheap imports of the goods concerned resulting in lower margins.*

Appendix reference:

7. Please state the cost allocation method used for each cost type listed in **Annex 3 – Cost to make and sell**, including an explanation of the allocation under each subheading and to PCNs.

*Refer to annex C1.7*

Appendix reference:C1.7

## C2 Cost and sales reconciliation

1. Please complete the Cost reconciliation table in **Annex 4 – Cost reconciliation** starting from the bottom of the table and filling in only the white cells. This section will help us reconcile the cost data provided in section **Annex 3 – Cost to make and sell**

Please see additional notes in the annex for assistance on how to complete it.

## C3 Production process

1. Please provide a written summary and a diagram/flow of your production process clearly indicating the different production stages for your **like goods** carried out by your company.

*Stage One - Top Manufacture:*

*Mild steel coil or plates are perforated (if perforated top), flattened and cut into sheets. Sheets are cut to shape of the ironing board top.*

*Stage Two - Rim*

*Mild steel strip is formed (by roll forming) into a rim the shape of the ironing board. Cut sheets from stage one are inserted into/onto the rim and attached using a combination of resistance welding and pressure*

*Stage Three – Profiles*

*Mild steel profiles are then welded onto the underside of the top to strengthen the structure and allow for the fixing of the legs*

*Stage Four – Rest*

*Plates of mild steel are pressed into iron rest shapes. Fixing wires are welded onto these shapes to facilitate subsequent attachment to the top. The iron rest is welded onto the top.*

*Stage Five - Leg Manufacture*

*Pre-cut lengths of mild steel tube are formed by a combination of pressing and welding into single or double leg configurations*

*Stage Six - Height Levers*

*Mild steel wires are formed into height levers by bending*

*Stage Seven - Assembly*

*The tops and legs are assembled*

*Stage Eight - Painting*

*The product is automatically pre-treated with a rust inhibitor; coated using epoxide resin and baked to fix the powder into place.*

*Stage Nine - Feet*

*Plastic material is moulded into the shapes of the feet*

*Stage Ten – Dressing*

*The Boards are “dressed” with a fabric and foam/felt cover. Ancillary wire, plastic, rubber and electrical components are then added as required*

*Stage Eleven - Packing*

*The ironing boards have a paper insert placed on them. The board is then automatically wrapped in plastic and labelled.*

*The detailed manufacturing processes at these stages in the UK is considered confidential information.*

Appendix reference:

2. Please 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** in the production process. If a production process is performed outside the UK, please explain the nature of the activity and where this process step takes place.

*Production of like goods is all UK based. The stages of the process adding most value to the like goods will be seven and eight. These stages combine the highest cost raw material (steel) with the majority of the labour required to produce the like goods.*

Appendix reference:

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

| Company name | Physical address |
|--------------|------------------|
| Confidential | Confidential     |
| Confidential | Confidential     |
| Confidential | Confidential     |

Appendix reference:

+Add additional rows as required

#### C4 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the **like goods**. Please explain:
- how you differentiate your waste, scrap and by products
  - what you do with your waste, scrap and by-products
  - how any income or cost from waste, scrap or by-products is recorded
  - the average waste, scrap and by-product ratio resulting from the production process of the goods concerned and **like goods**.

|  |
|--|
| <p>a) <i>Waste/scrap is mainly steel off cuts and manufacturing rejects, there are no by products</i></p> <p>b) <i>Steel is sold to a metal recycling business</i></p> <p>c) <i>The cost of waste is accounted for as a general percentage by component within the system. Income generated from waste/scrap is recorded as income</i></p> <p>d) <i>Waste/Scrap represents less than 1% the total production of like goods</i></p> |
|--|

Appendix reference:

2. Please identify any products which share a joint process with the **goods concerned** and/or the **like goods** which you produce. Please indicate at which point in the manufacturing process the products diverge.

|                       |
|-----------------------|
| <i>Not applicable</i> |
|-----------------------|

Appendix reference:

3. Please explain how your costs of production (per unit) differ between the **like goods** and its joint products, if applicable. Comment on the reason for this difference and explain your method(s) of calculation.

|                       |
|-----------------------|
| <i>Not applicable</i> |
|-----------------------|

Appendix reference:

## C5 Raw material and input purchases

1. Please complete **Annex 5 – Raw materials and input purchases**, detailing by purchase transaction for cost types which account for more than 5% of total cost to make and sell (or if energy more than 1%), used in the production of the **like goods** during the POI by your company

Please see additional notes in the annex for assistance on how to complete it.

2. Please provide an invoice and any supporting documents for two of your purchases stated within **Annex 5 – Raw materials and inputs**. Use the box below to give an overview of any supporting documents provided.

*Within Annex 5 we have provided details of all raw material receipts during the POI by goods receipt reference and a summary of all other input purchases accounting for more than 5% of cost to make and sell.*

*It is not possible within our system to extract raw material inputs by invoice number but we can provide a link for every transaction between goods receipt and invoice.*

*Annex C5.2.1 contains a purchase order for coil steel R40022000 (amongst other coil steels) and the invoice from the supplier, this relates to receipt 5000120379  
Annex C5.2.2 contains a purchase order epoxy powder R41091000 and the invoice from the supplier, this relate to receipt 5000118430*

Appendix reference: Annex 5 C5.2.1  
C5.2.2

## C6 Purchases of like goods and/or goods concerned

1. Please complete **Annex 6 – Purchases of like goods**. This should include information relating to your company's total annual purchases of the like goods and/or **goods concerned** over the injury period. All figures should be reported net of recoverable tax. Please list for each year every country you have purchased from in a separate row.

Please see additional notes in the annex for assistance on how to complete it

2. Please 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** and/or **goods concerned**.

*Purchases of like goods have only been 2 specific types; these being table top boards and folding sleeve boards. Retailers will sometimes have a requirement for a table*

*top board within the range and we have sourced internationally to support them, this wasn't a product we could manufacture in the UK. In the last 2 years we have designed and developed a UK produced table top board. The folding sleeve board is an accessory to more premium ironing boards, we source this internationally as we cannot manufacture in the UK. No specific buying agreements or contracts exist for these products we buy on an adhoc basis.*

Appendix reference:

## SECTION D: Sales

### D1 Domestic sales

1. Please complete **Annex 7 – Transaction by transaction (T by T) domestic sales**.

Please contact the Case Team if you can't provide the relevant information in sufficient detail.

Please see additional notes in the annex for assistance on how to complete it.

### D2 Export sales

1. Please complete **Annex 8 – Export sales**.

These should include all your export sales of **like goods** for the POI (1 January 2021 – 31 December 2021).

Please ensure that you correctly report your total volume and total value for your export sales per PCN, by country of destination.

All figures should be reported net of recoverable tax.

Please see additional notes in the annex for assistance on how to complete it.

2. Please provide a list of overseas associated customers who purchase the **like goods**. Explain the nature of the association and any effect it has on the terms of sale to that customer.

*During the POI there were 2 overseas associated customers; cannot be named in the non-confidential version, they are both wholly owned by the business*

*These associated customers operate sales & distributions activities of the branded like goods in their own countries.*

*The nature of association has no effect on the terms of sales to these customers, sales are conducted based on the internationally recognised arm's length principle.*

Appendix reference:

### D3 Sales reconciliation

1. Please complete the Sales reconciliation table in **Annex 9 – Sales reconciliation**.

Additionally, please provide quantitative estimates (e.g. projections or forecasts) for the sales revenue and quantity of **like goods** as well as all other goods you

produce on the UK market for the next five years in the Sales Forecast table in **Annex 9 – Sales reconciliation**.

#### D4 Distribution channels and price setting

1. If applicable, please provide copies of price lists for the **like goods** for the POI (1 January 2021 – 31 December 2021).

*We don't sell from price lists*

Appendix reference:

2. If any price reductions have been applied to any of your sales of **like goods** over 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.
  - If you have issued any credit notes that are not reflected in invoice prices, provide details of the criteria for issuing such notes and the impact that they have on prices (both past and future).

*Most pricing is based on a nett nett basis. However certain customers negotiate discounts and online sales via third parties incur selling fees.*

*Customer discounts fall into three categories:*

- 1) Settlement discounts, a percentage discount available to the customer providing they pay within the agreed terms*
- 2) Rebates – typically volume(value) related incentives that reward certain levels of sales with a discount*
- 3) Adhoc discounts to support promotional activity. Within annex 9 the customers that engage in this type of activity have been identified and the total of this type of rebate allocated against sales to these customers based on a percentage of sales value*

*Online selling fees – sales via third parties incur a percentage selling fee of the gross sales amount. For the purposes of annex 9 it is assumed that all online sales are via third parties, in reality more than 95% of like goods sold online will be via a third party.*

Appendix reference:

3. Please provide details of your distribution network for **like goods** if you have one.

*Where possible distribution is via our own transport fleet. Certain customers have designated third party distribution they require us to use. Other requirements are fulfilled using selected third-party haulage.*

*Online sales are distributed by third party carriers, the carrier used is based on a number of selection criteria including, value, volume, location, weight.*

Appendix reference:

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

*We try to deliver as much as possible using our own transport fleet. We set a cost per delivery based on known cost information of running the fleet and review this periodically. We have trailer fill information for all products therefore can derive a delivery cost per product, this is added to the material and labour costs of the product and an appropriate sales margin added on to this to arrive at the selling price.*

Appendix reference:

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

*Not applicable*

Appendix reference:

6. Attach sales contracts for the top five customers by volume in **Annex 7 – T by T domestic sales** that you have sold **like goods** to in the POI.

*We do not have sales contracts, selling contracts tend to be a negotiated version of the customers standard terms and conditions*

Appendix reference:

7. Select examples of domestic sales of like goods to two different customers included in **Annex 7 – T by T domestic sales**. 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.

*See appendix D4.7.1 & D4.7.2*

Appendix reference: D4.7.1 & D4.7.2

## D5 Captive use



1. Please complete **Annex 10 – Captive sales and use**. This should include transaction-by-transaction information for the POI (1 January 2021 – 31 December 2021) detailing your company's individual transfers of the finished like good for internal or captive use. You will need to use the [PCN table](#) to categorise each of these transfers by PCN.

Please see additional notes in the annex for assistance on how to complete it.

2. Please comment on whether your captive use of the **like goods** has changed over time and what has caused any changes. Please attach evidence to support your answer where required.

|                       |
|-----------------------|
| <i>Not applicable</i> |
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| Appendix reference: |
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## SECTION E: Injury to your company

1. Is your company suffering from injury? If so, please describe the nature and degree of the injury. This can relate to the prices, volumes or profits associated with your production and sale of the **like goods**, or to wider aspects of your business. Please specify and substantiate your claims with evidence.

*Yes, the company is suffering from injury in a number of ways summarised below and evidenced within Annex E1*

*Sales volume – Annex E1 demonstrates that the volume of ironing board sales in 2019 compared to 2015 is down (range 10% to 20%) or (range 15% to 25%) when comparing 2016 and 2019.*

*Margin Erosion – Annex E1 demonstrates that operating profit margin has declined every year since 2015 from (range 5% to 15%) to (range 0% to -15%) in 2019*

*No return on investment & negative cash flow – In the last 6 years a total of (range £1.5 million to £2.5 million) has been invested in the manufacturer of ironing boards (See annex E1). Despite this investment since 2018 the cash flow of the ironing board factory has been negative.*

*Pricing – Importers/retailers have access to the goods concerned at prices less than the UK cost to manufacture the like goods, annex E19.2 compares a quotation obtained for the goods concerned with the cost to manufacture the like goods.*

Appendix reference: E1 E19.2

2. Please estimate the date when the injury began to affect your company. Explain how it has developed since this date.

*We believe the injury began in earnest around 2014, a freedom of information request (Annex E8 tab E2 – Table 2) provided access to the mass (Kg) of the goods concerned imported from 2012 to 2020. As demonstrated by this information, from around 2014 the mass of goods concerned imported has increased and from 2018 this increase has coincided with a reduction in volumes of sales of the like goods. This reduction in volume has continued since 2018.*

*It should be noted that volumes for both the goods concerned and the like goods experienced significant reductions during 2020 and 2021 as a result of COVID 19 and the various restrictions put in place which reduced the ability for consumers to shop for these types of products and also reduced the need for consumers to iron and therefore replace their ironing board.*

Appendix reference: E1 E8

3. Please provide details if your cost of production of the **like goods** has changed significantly during the injury period. If so, please explain the cause(s) and, where possible, substantiate with evidence.

*Annex E1 demonstrates that the average cost of production (of goods sold) during the injury period has increased (range 25% to 35%). The causes can be summarised as follows:*

#### **Commodity cost increases**

*The business has experienced cost increases in virtually every type of commodity it purchases.*

#### **Wages costs**

*UK statutory minimum wage levels continue to increase which results in wage costs increasing above the level of inflation. From 2018 to 2020 of the injury period the median wage of full-time employees engaged in the production of the like goods increased faster than the rate of inflation in UK. See below:*

*2018 median employee wage increase range (2.5% to 10%) UK CPI\* 2.1%*

*2019 median employee wage increase (2.5% to 10%) UK CPI\* 1.3%*

*2020 median employee wage increase (2.5% to 10%) UK CPI\* 0.6%*

*UK CPI\* December of each year*

#### **Energy Costs**

*The cost of gas and electricity began to increase significantly during the second half of 2021 and these increases are continuing.*

*The single most significant cost factor is the cost of steel, firstly as a result of the significant increases in cost and secondly because it represents as much as (range 30% to 50%) of the overall production cost of the like goods. During the injury period the cost of steel purchased by the business has increased (range 50% to 75%). Evidence of this increase can be seen in Annex E3.1 a summary of purchases during this period.*

*We do not have any comparative costs for the goods concerned during the injury period. However, what we do know is that during the period 2015 to 2020 the cost of like goods made in the UK or imported from China/India has increased by more than 10%. Whilst the cost of the goods concerned has remained almost the same. See Annex E3.1.2 which compares FOI data on the value/weight of imports to evidence this point. We believe that this point clearly illustrates that producers of the like goods clearly receive assistance to mitigate cost increases that otherwise would have to be passed on to their UK customers.*

Appendix reference: E1 E3.1 E3.2

4. Please complete **Annex 11 – Injury**. This should be completed in reference to your UK production of the like goods for the injury period (1 January 2018 – 31 December 2021).

5. Please explain how you calculated and apportioned your average net operating profit after tax (NOPAT) for the **like goods**.

*Using SAP we are able to track sales for the like goods and capture all of the related manufacturing costs resulting in a contribution value of the like goods. General business overheads are apportioned across the business based on sales value resulting in operating profit. Finally, tax has been calculated using the overall company tax % from the stat accounts and applying this to the operating profit for the like goods. These calculations can be seen in Annex E1*

Appendix reference: E1

6. Please explain how you calculated and apportioned your finance costs (e.g., interest) incurred for the **like goods**.

*Not applicable – the company is financed through cash flow not external finance that would incur financing costs. Investment, production and selling of the like goods is heavily subsidised by other elements of the business. If the like goods operation was a separate business and the goods concerned continued to be available in the UK market at current prices it wouldn't be viable to continue operating. Similarly, if the goods concerned continue to be available to the UK market at current price levels the business will need to consider closing the site that produces the like goods due to the negative cash contribution to the wider business.*

Appendix reference:

7. Please explain how you assess your stock levels. Please indicate if your stock levels were abnormally high during the injury period. If so, please explain.

*Production of the like goods is generally to customer order. Work in progress components are stocked based on a combination of general market demand given the mature nature of the market and with a consideration of storage capacity.*

*December 2021 stock levels were abnormally high, retailers made significantly higher levels of purchases in September 2021 to restock as COVID restrictions continued to ease and the market began to normalise. Subsequent months sales suffered as retail sales didn't increase inline with expectations resulting in a period of abnormally higher stock holding.*

*Apart from the December 2021 stock levels discussed above, stock levels were normal during the period of injury generally representing between 1.5 and 2 weeks stock based on operating 2 shifts.*

Appendix reference:

8. Please explain how you estimated your percentage of market share for the **like goods**.

*The percentage of market share based on volume has been estimated as follows. We had to determine the size (volume) of the whole market, we had the imported volume in weight (kg) following a freedom of information request to obtain details of*

*imports of the commodity codes under which the concerned goods and like goods are imported. We used an average board weight to convert the volume (kg) received into a number of boards imported.*

*We used this information in conjunction with our own sales of the like goods to create the total size of the market and from this we can estimate percentage market share. The calculations and summary can be found in Annex E8*

Appendix reference: E8

9. Please explain how you calculated your production capacity and capacity utilisation for the **like goods**, and the cause of any significant variations.

*Production capacity is based on the following:*

*We are able to operate up to 14 shifts a week*

*5 x 06:00 to 14:00*

*5 x 14:00 to 22:00*

*4 x 22:00 to 06:00*

*Each shift can produce (range 1,000 to 1,500) of the like goods*

*A total of (range 14,000 to 21,000) like goods per week (range x 14)*

*The site operates for 48 weeks of the year*

*A total annual capacity of (range 672,000 to 1,008,000) like goods (range x 48)*

*Capacity utilisation is the total production for the year as a percentage of the available production capacity.*

*There is an underlying decline in utilisation caused by the import of the goods concerned as demonstrated within Annex 11 and also the declining sales volumes shown in Annex E1, we believe this will continue and potentially accelerate if a trade measure isn't imposed.*

*The significant drop between 2019 and 2020/2021 was caused by the COVID19 pandemic and the closure of some retailers for various periods during this time period.*

Appendix reference: Annex 11 & E1

10. Please explain how you set your wages, and the causes of any significant variations.

*In the main wages are based on the statutory minimum wage levels required in the UK. Any premiums reflect any special skills required.*

Appendix reference:

11. Please explain how your total employees involved in the UK manufacture of **like goods** are split across different sites/locations.

*The majority of production for the like goods is completed on a specific site that produces the like goods only. Components for the like goods (ironing board covers, plastic parts) are produced on other sites alongside other products. All other UK sites provide logistical support for the like goods, the size of the like goods site*

*prevents the majority of logistics functions being completed on site. Sales, general and admin functions are completed for the like goods at the company's head office.*

Appendix reference:

12. For your **like goods** only, please state what level of profit, before tax and as a percentage of turnover, your company would expect to achieve in the absence of injury and explain how you arrived at this figure.

*In the absence of injury from the goods concerned we would expect to achieve a profit before tax of more than range (£500,000 to £750,000) per year which would be around range (5% to 10%) of turnover after discounts. This is based on historical performance as demonstrated within annex E.1 for the year 2015.*

Appendix reference:E.1

13. Please explain how you set your current sales price for your **like goods**. Is this the same as your target sales price? If not, please explain the reasons for this.

*Selling price would normally be based on direct costs plus overhead allocation plus a reasonable profit margin. However today the market is distorted by the availability of cheap concerned goods. Retailers use the concerned goods as their benchmark since it gives them the greater profit, we have to compete with this price – or we are out of business.*

Appendix reference:

14. Please explain any variances between your actual and forecasted budgets over the injury period, with reference to your cash flow statements. Would your forecasted budgets be affected if the existing countervailing measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

*The variance measure used for the like goods factory is comparison to previous year(s) which is very effective given the mature nature of the like goods market.*

*Annex E1 clearly demonstrates that during the injury period the like goods operation has become loss making and in a negative cashflow position. In previous years (2015 to 2017) there was profit generation and a positive contribution to cash flow.*

*If the business had been unable or unwilling to finance production of the like goods we estimate that the cost of capital to finance this operation would be in excess of (range £75,000 to £125,000) during the period of injury.*

Appendix reference: E1

15. Please complete **Annex 12 – Investments and Return on Investments**.

16. Please provide details of your typical source(s) of finance (e.g., loans, debt, share issues, bond issues etc.) for each category of investment relating to your company-wide investments.

*Source of finance is company cash flow. During the injury period and in 2022 the like goods operation has had a negative impact on this cash flow and has and continues to be subsidised by the wider organisation. Without the introduction of countervailing measures, it is highly likely that the business will be forced to close this operation to prevent further losses.*

Appendix reference:

17. Please describe any changes in your company's level and trends of returns on investment over the injury period. Please explain the nature and cause of this change and substantiate with supporting evidence e.g., funding proposals, loan approvals or other relevant financial documents.

*Annex E1 demonstrates that despite almost (range £1.5 million to £2.5 million) of investment in production of the like goods from 2015 to 2021 there has been no return and in actual fact the production of the like goods has actually resulted in a (range £500,000 to £1,200,000) cash loss over the same time period.*

*Meanwhile at the same time the business has continued to invest elsewhere in the business and despite subsidising the losses within the like goods operation has continued to generate positive cash flows and returns on investment.*

*It is very likely that without the introduction of countervailing measures the business will have to close the like goods operation to prevent further losses.*

Appendix reference: E.1

18. Please complete **Annex 13 – Forward sales contracts**. Describe and attach copies of all forward sales contracts/ongoing supply agreements for **like goods**. Comment on these forward sales contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward sales contracts over time? If so, what has caused this variation?

*UK retailers in the main do not operate with sales contracts/ongoing supply agreements for the like goods.*

*Typically, the UK retailer will review the range twice a year (Spring/Summer and Autumn/Winter) selecting a range based on a variety of factors, the retailer will then provide an indication of the number of stores a product will be ranged within for a period of time but this arrangement isn't formalised within a specific contract/supply agreement it tends to be managed using the retailer's standard terms of trading which typically allow either party to end supply with 12 weeks' notice.*

*There are a variety of factors involved in the buying decision making process but what we are experiencing is that the like goods are treated very much like a commodity and therefore retailers are very likely to make decisions based on the lowest cost option available which more often than not will be goods concerned given the unfair advantage suppliers have over producers of the like goods.*

*We have seen a reduction in volumes over time as retailers have decided to buy Turkish boards to replace the UK produced like goods, decisions made totally based on price. Annexes E18.1 and E18.2 provide evidence of this decision making.*

Appendix reference: E18.1 E18.2

19. If your company is suffering from injury, please explain and indicate the degree to which this has been caused by the alleged subsidisation of the **goods concerned**. Please also explain and indicate the degree to which any other factors might have caused the injury, for example:

- Volume and prices of imports that have not benefitted from a subsidy
- contraction in demand or changes in patterns of consumption
- restrictive trade practices of, and competition between, third country and UK producers
- developments in technology; and
- export performance and the productivity of the UK

Please substantiate your claim(s) with evidence.

*Imports of the alleged subsidised goods concerned are the single largest cause of ongoing injury to the company. Annex E19.1 demonstrates the estimated shift in market share (volume) during the injury period and is very clear that the applicant producer is losing market share to Turkey year on year. Without the introduction of measures this will only continue and likely accelerate.*

*We believe that the subsidisation of the goods concerned allows manufacturers to reinvest into the business, expanding capacity and further increasing market share. This will continue until the only remaining UK producer will be forced to cease UK manufacture, we are already at a point where the share of market we are able to compete in and the prices retailers are prepared to pay make the business financially unviable. We are left in this position because the subsidisation of the goods concerned allows retailers to purchase them below the price at which we can manufacture the like goods (Evidenced in Annex E19.2) and as demonstrated elsewhere (Annex E3.2) the goods concerned do not appear to be affected by manufacturing costs unlike all other manufacturers of the like goods.*

*Annex E19.2 compares pricing received in a quote for the goods concerned with the price to produce the like goods.*

*During 2020 and 2021 demand contracted as a result of the COVID19 pandemic however trading in 2022 suggests demand will rebound to pre-COVID19 levels overtime.*

*Technologic development hasn't resulted in injury; however, it is a factor. The producer of like goods has the most technologically advanced manufacturing facility for the like goods in the world. Despite this investment in technology which should offer a competitive advantage, the alleged subsidies allow the goods concerned to be offered for sale to UK retailers for less than our cost to manufacture the like goods before the recovery of manufacturing overheads or allocation of SG&A costs.*



|                                      |
|--------------------------------------|
|                                      |
| Appendix reference: E19.1 E19.2 E3.2 |

20. We have also specifically observed an increase in the value of imports of **Ironing Boards** from other countries between 2020 and 2021. This was more significant than the increase in the volume of imports. Please explain why this may have occurred and substantiate your claims with evidence.

*We are only able to answer this question based on information we have provided which can be found in Annex E8. We make the following observations about the changes in value of imports of ironing boards from other countries between 2020 and 2021.*

- 1) The original source of this data is a freedom of information request, we then completed some calculations to arrive at an approximate market size. The tab "Basis of calc" within Annex E8 explains how this was completed. The 2021 data is based on an average of the actuals from 2018 to 2020 with the "other countries" entry being a balancing figure*
- 2) We did not reach the same conclusion as you have using the information available to us. The average price per board for 2020 (value divided by volume) is £38.46. The average price per board for 2021 is £34.89 which suggests volume has risen more than the value of boards. A potential explanation for this would be the import of a larger quantity of lower value boards. It may also suggest that the value of other imports is being driven down given the availability of cheap subsidised goods concerned which we know can be purchased for less than the UK cost to manufacture the like goods.*

Appendix reference: E8

21. Is your company under threat of injury? If so, please describe the threat, its cause and how the injury is clearly foreseen and imminent.

*Our company is already experiencing serious injury as evidenced throughout the questionnaire and various annexes provided. In addition to this it's clear to see from the market share information in Annex E19.1 that without the introduction of measures the injury will worsen.*

*It is very clear to see through the evidence provided that subsidisation allows the goods concerned to be sold to UK retailers for less than the cost to produce the like goods in the UK and the goods concerned appear to be protected from any manufacturing price pressures unlike like goods from China/India as show in Annex E3.2*

Appendix reference: E19.1 E3.2

22. Would there be any indirect effects on your industry and/or business if trade remedies are imposed on the **goods concerned**? In your answer please also comment on the effect of no measures.

*The imposition of trade remedies on the goods concerned would potentially reverse the loss of customers to producers of the goods concerned which would then provide us with the opportunity to cross sell other products within this trading category, for example, replacement ironing board covers and other laundry accessories to name but two, further examples can be seen in Annex B1.1.2 (Producer range catalogue).*

*If trade measures are not imposed the producer will most likely have to close the production facility for like goods. This would also impact other product categories as we would not be such an important supplier to our retail customers, we would likely also lose those manufactured items also. Our suppliers would also suffer; for sure there would be a negative impact there on loss of jobs and profitability in these businesses. There could be as many as 150 jobs at risk in this company and various suppliers.*

Appendix reference: B1.1.2

## SECTION F: Subsidies

### F1 General

The programmes being investigated are listed in the table below.

Please complete **Annex 14 – Subsidies** (Subsidy programmes under investigation) providing as much information for each of the subsidies listed as possible. Please substantiate with any evidence if possible.

You can also provide information on any other subsidy programmes related to the Turkish Free Zone that are linked to the production of **Ironing Boards** and conferred a benefit during the POI.

#### Subsidy programmes under investigation

| No. | Subsidy name      | Subsidy type  |
|-----|-------------------|---|
| 1   | Turkish Free Zone | Preferential Tax Programme (e.g. corporate tax reduction and income tax exemption)      |
| 2   | Turkish Free Zone | Provision of goods and services (including provision of intermediate and raw materials) |
| 3   | Turkish Free Zone | Tariff and VAT exemptions   |
| 4   | Turkish Free Zone | Land use rights   |
| 5   | Turkish Free Zone | Export credits and financing  |

+Add/remove additional rows as required.

### F2 Any other subsidy programmes

You can also provide information on any other subsidy programmes outside of the Turkish Free Zone that you also believe relate to the production and/or sale of the **goods concerned by** completing **Annex 14 – Subsidies** (Other subsidy programmes).

Add additional lines for any further subsidies you would like to bring to the attention of the TRA in the relevant tables depending on the type of subsidy it is (i.e. grants, loans etc).

1. Please provide any further information on subsidies that you feel is relevant to the investigation.

N/A

Appendix reference:

## SECTION G: Supplementary questions

### G1 Adjustments

1. If you are aware of any factors, other than the provision of subsidies, that could mean costs or profits of the **goods concerned** are not substantially determined by market forces, please provide details and any supporting evidence.

|     |
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| N/A |
|-----|

|                     |
|---------------------|
| Appendix reference: |
|---------------------|

### G2 Economic interest

The economic interest test helps the TRA assess the economic impact of a measure compared to what would happen if it was not imposed. There are six factors which the TRA must consider as part of the economic interest test:

- i. The injury caused by the importation of the subsidised goods to UK industry 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 the TRA considers 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.

### G3 Background

1. Please provide any known names, legal addresses and telephone numbers of the following domestic companies:
  - Those that produce **Ironing Boards** in the UK
  - Those that are involved in the importation, distribution, or sale of **Ironing Boards** from third countries

|   |
|---|
| <i>We are the only UK producer of ironing boards<br/>See annex G3.1 for known details of those involved in the importation, distribution or sale of ironing boards from third countries</i> |
|---|

|                          |
|--------------------------|
| Appendix reference: G3.1 |
|--------------------------|

2. Please provide an overview of your upstream supply chain for **Ironing Boards**, (e.g., producers of raw materials). Where possible, please describe the number, location and size of UK producers at each stage.

See annex G3.2

Appendix reference: G3.2

3. Please provide an overview of your downstream supply chain. Please indicate who the consumers of **Ironing Boards** are, which industry and level of trade they relate to and whether they are companies or private individuals.

*The final consumer of ironing boards are private individuals, most households in the UK will own an ironing board in their lifetime. Research suggests more than 80% of these households own an ironing board, according to the 2020 census there are approximately 28 million households in the UK, suggesting ownership of around 22.4 million ironing boards.*

*90% of our downstream supply chain are retailers or wholesalers who then sell to private individuals mainly via traditional bricks & mortar retail but online sales continue to grow as they do with most types of retail.*

*10% of sales are direct to private individuals via online sales channels*

Appendix reference:

## G4 Your company

1. Please complete **Annex 15 – Economic Interest Test**, providing employment figures in full-time equivalents (FTE) for each of your company's UK sites or facilities for the injury period (1 January 2018 – 31 December 2021). If applicable, please explain the cause of the changes in employment over the injury period.

*Companywide changes mainly relate to changes in demand for the various products produced, COVID19 impacted the business within the injury period creating increased demand for some products but reducing demand for other products.*

*Employee numbers for the like goods remain relatively stable with the business operating with the minimum number it can on one shift given the lack of volume available as a result of subsidised goods concerned replacing UK produced like goods.*

*The introduction of countervailing measures to a sufficient level to allow competitiveness would likely increase volumes and would result in the business increasing employment levels to ensure increased demand could be accommodated.*

Appendix reference:

2. How would these employment figures be affected if a countervailing measure was not imposed? Please substantiate your claims with evidence.

*If a countervailing measure was not imposed the business would close the like goods production facility which would result in the loss of all employment at the like goods facility and the loss of a significant number of the employees working at other sites but relating to the like goods.*

*We estimate that ending UK production of the like goods would result in the loss of at least 100 jobs within the company, a significant reduction in the temporary employees required by the busy and the potential loss of jobs within the businesses in the UK supply chain for the like goods.*

Appendix reference:

3. How would your domestic sales of **Ironing Boards** share be affected if a countervailing measure was not imposed? Please substantiate your claims with evidence.

*We would expect to see a continued shift by retailers to purchasing the goods concerned because of the prices at which they are available resulting in a continued reduction in our domestic sales of ironing boards. Ultimately this would result in the closure of the UK facility producing the like goods. Evidence of the shift of purchases to the goods concerned, the impact on sales of the like goods and the effect on profitability is provided within Annex E1*

Appendix reference: E1

1. How significant is the production of **Ironing Boards** relative to your company's entire UK production?

*Ironing board production currently represents around (range 30% to 50%) of all UK production as a percentage of sales. Historically this has been more than range (40% to 60%).*

*The ironing board production facility only produces ironing boards and the site alone accounts for (range 30% to 50%) of production employees and almost (range 30% to 50%) of all employees (300 in POI) are involved within operations, sales, marketing and administration for the like goods*

*The above alone demonstrates the significance but UK production also results in giving the company the opportunity to offer a variety of other products to retailers, a large proportion of which are also produced in the UK. Without UK ironing board production, it's highly likely that these opportunities would be significantly diminished.*

Appendix reference:

## G5 Potential impacts of a measure

1. Please describe how you would expect an increase in the import prices of **Ironing Boards** from **Turkey** to affect each of the following. Where possible, please support your claims with evidence.

a) Domestic prices of **Ironing Boards**

*We wouldn't expect an increase in the import prices to affect the domestic prices paid by consumers for ironing boards. Retailers do not pass on the savings they have made when purchasing the goods concerned, they retain the savings increasing their profits. We do not believe that retailers would try and increase retail prices if they had to pay more for ironing boards.*

Appendix reference:

b) Total UK production of **Ironing Boards**

*We would expect to see an increase in the UK production of ironing boards back to the levels seen in 2015 (see annex E1) with retailers more likely to revert to UK produced ironing boards if the cost of imported boards from Turkey represented the true cost to supply ironing boards.*

Appendix reference: E1

c) Total imports of **Ironing Boards** from **Turkey** and other third countries to the UK

*We would expect imports from Turkey to reduce but see very little change from other third countries. This is based on how market share has changed during the period of injury and the likelihood that increased prices of imported boards from Turkey would result in market share moving back to UK production. See annex E19.1*

Appendix reference: E19.1

d) Total exports of **Ironing Boards** from the UK.

*We do not anticipate a significant change in the export of ironing boards from the UK.*

Appendix reference:



2. Do you know of any related industries that would be affected if a countervailing measure was not imposed?

Please consider in particular:

- a) upstream industries – those who produce inputs (such as raw materials) needed for **Ironing Boards**

*If a countervailing measure was not imposed then it is likely we would close our ironing board production facility. This would certainly impact the profits of numerous suppliers of raw materials components. Additionally, it would impact other product categories as we become a less important supplier to our retail customers and therefore likely result in a further loss of trade between the company and its existing suppliers.*

Appendix reference:

- b) downstream industries – those who purchase **Ironing Boards**

*End consumers would be unaffected in terms of prices, typically retailers do not pass on the cost savings they receive when they import the goods concerned, they increase their own profits.*

*Retailers and end consumers would be adversely affected by the likely closure of UK production which would significantly reduce product innovation and quality levels of ironing boards available to the UK market.*

Appendix reference:

- c) industries for complimentary goods – those which would typically be bought alongside **Ironing Boards** (such as ink being bought with printers)

N/A

Appendix reference:

- d) industries for substitute goods – those which might be bought instead of **Ironing Boards** (such as margarine instead of butter).

N/A

Appendix reference:

3. To what extent would you expect any changes in the import prices of **Ironing Boards** to be passed on to final consumers?

*We do not believe changes in import prices would be passed on to final consumers. Retailers have not passed on savings generated when buying the goods concerned. We do not believe retailers would pass on higher import prices to final consumers they would simply make lower but still acceptable levels of profit.*

|                     |
|---------------------|
|                     |
| Appendix reference: |

4. Would your plans for investment or expansion in the UK over the next five years be affected if a countervailing measure was not imposed? Please support your claims with evidence.

*If a countervailing measure was not imposed it is very likely that the company will exit UK production of ironing boards despite having invested significantly in UK production automation over the last 5 years. It is also possible that exiting UK production of ironing boards would have a negative impact in other product categories with the company being less important to retailers, this in turn may affect future investment or expansion in the UK across the wider business.*

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 the imposition of a countervailing measure might disproportionately affect any of these groups or any other particular group.

N/A

Appendix reference:

6. Please explain whether and how imposing a trade remedy measure could affect the number or range of suppliers in the **Ironing Boards** market.

*If a trade remedy measure wasn't imposed it's very likely that we would close the UK manufacturing facility which would result in the total loss of ironing board product/supply in the UK.*

*Conversely if a trade remedy was imposed to a sufficient level to restore competitiveness the only remaining UK manufacturers would return to profitability and look to continue investment to develop newer and better products for retailers/consumers.*

Appendix reference:

7. Please explain whether and how imposing a trade remedy measure could affect suppliers' ability to differentiate their products by price, quality, service or innovation in the **Ironing Boards** market.

*The vast majority of imports into the UK market are inferior copies of innovation created by the last remaining UK producer. Without the imposition of a trade remedy this last remaining UK producer would likely cease UK manufacture and without this product the UK market would lose quality products and any further innovation. In addition to this the UK market would undoubtedly see a rise in poor service and increased out of stocks as it would be wholly reliant on imports.*

Appendix reference:

8. Please explain whether and how imposing a trade remedy measure could affect the cost of switching between suppliers in the **Ironing Boards** market.

*The cost to retailers of switching suppliers is very low, if imposing a trade remedy measure led to retailers switching to UK like goods this cost would be less than 0.01% of the cost of like goods, with the only real cost being packaging artwork costs. The UK producer already has all the relevant company/factory certification required by UK retailers.*

*Retailers would potentially incur greater costs if they were switching to the goods concerned or importing the like goods from other countries. These suppliers would require various checks and may be required to complete certain certification processes all of which have a cost attached to them.*

Appendix reference:

9. Please explain whether and how imposing a trade remedy measure could enable suppliers to set agreed prices between themselves or for certain consumers or products.

*We do not believe that imposing a trade remedy would enable suppliers to set agreed prices between themselves or for certain consumers or products.*

Appendix reference:

10. Please explain whether and how imposing a trade remedy measure could affect choices of **Ironing Boards** available to consumers.

*Imposing a trade remedy to a sufficient level to restore competitiveness would ensure the last remaining UK producer could continue to offer consumers a choice of ironing*

*boards beyond the copies created by importers and more importantly ensure that there continued to be a UK innovator within the ironing board market.*

Appendix reference:

11. Please explain whether and how imposing a trade remedy measure could affect the ability of consumers to make informed decisions.

*Imposing a trade remedy to a sufficient level to restore competitiveness would ensure the last remaining UK producer remained active. The loss of the only remaining UK producer would result in a highly commoditised range with a significant reduction in the information available to consumers to allow them to make informed decisions.*

Appendix reference:

12. Please provide your most recent estimates of the CO<sub>2</sub> emissions that result from your company's production of ironing boards. Please also provide evidence for whether and how this differs from overseas production.

*For the 12 months to March 2021 all of the electricity used to produce the like goods came from renewable sources and therefore had zero CO<sub>2</sub> emissions, annex G5.12 contains energy certificate confirming this. In the same 12-month period CO<sub>2</sub> relating to gas usage was **561,931** kgCO<sub>2</sub>e. The main use of gas within the facility is the baking of epoxy powder (paint).*

*We would anticipate gas usage to be similar assuming boards are painted in a similar way. But potentially higher with the UK site being more efficient.*

*In terms of electricity a 2019 OECD report indicates more than 80% of Turkey's energy is generated from fossil fuels. If the UK producer's electricity was generated from fossil fuels in the 12 months to March 2021 this would equate to **358,240** kgCO<sub>2</sub>e again we suspect the UK plant is significantly more energy efficient.*

*In addition to the gas/electricity CO<sub>2</sub> created by the goods concerned they are also transported to the UK via container ships with an additional carbon footprint. The CO<sub>2</sub> emissions of a 40' container from KAS Turkey to Felixstowe UK according to Kuehne & Nagel are 857 kgCO<sub>2</sub>. There are typically around 2,000 ironing boards per 40' container resulting in 0.43 kgCO<sub>2</sub> per board. Based on 2019 volumes (pre COVID 19) for 493,433 ironing boards this equates to **212,176** kgCO<sub>2</sub>*

*Summary of emissions comparison:*

*UK 561,931 kgCO<sub>2</sub> (Natural gas only)*

*Turkey 1,132,347 kgCO<sub>2</sub> (Natural gas, electricity & freight as above)*

*Turkish ironing boards have at least twice the CO<sub>2</sub> emissions of a UK produced ironing board*

Appendix reference: G5.12

13. Are there any additional economic factors that you consider to be relevant for the economic interest test in this investigation?

*Employees have been discussed specifically in a previous section but we wanted to highlight that if a trade remedy is not imposed, we will have to close the UK facility which will result in unemployment for possibly up to 100 people directly from the business, plus the loss of temporary employment and the likely loss of employment from the like goods supply chain. We estimate this could result in unemployment for around 150 individuals in total including the wider UK supply chain*

*We feel that it is vital that the UK's industrial strategy is considered alongside this investigation. This strategy has 5 foundations and the UK production of the like goods has the potential to align with these foundations*

*Ideas – Centred around R&D, the UK like goods facility is the most advanced like goods production facility in the world with R&D investment in the last 5 years of nearly (range £1.5 million to £2.5 million). If UK production is to continue this R&D investment will likely continue.*

*People – The UK like goods facility and supporting functions employees over 100 people and provides opportunities in a variety of areas including engineering*

*Business environment & places – The UK has a global reputation as a good place to do business and the UK like goods facility is a great example of this and in a region of the UK (Northern powerhouse) that is being encouraged to realise it's potential.*

Appendix reference:

## SECTION H: Next Steps

### Next steps

Once you have completed all parts of the questionnaire, please submit this through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**. The checklist in Section I of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

## SECTION I: 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 – Injury to your company           | ✓  |
| Section F – Subsidies                        | ✓  |
| Section G – Supplementary questions          | ✓  |
| Section I – Next Steps                       | ✓  |

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

| Appendix reference            | Document title  |
|-------------------------------|---|
| Non Confidential Annex A3.2   | Organisational structure diagram                                      |
| Non Confidential Annex A6.3.1 | Stat accounts (2018)  |
| Non Confidential Annex A6.3.2 | Stat accounts (2019)  |
| Non Confidential Annex A6.3.3 | Stat accounts (2020)  |
| Non Confidential Annex A6.3.4 | Stat accounts (2021)  |
| Non Confidential Annex A6.4   | Management Accounts Oct 21 to Dec 22                                  |
| Non Confidential Annex A6.5   | Trial balances Sept 21 and POI  |
| Non Confidential Annex A6.6   | Confidential Annex A6.6 - P&L by profit centre Jan 21 to Dec 21 (POI) |
| Non Confidential Annex A6.8   | Chart of accounts and cost centres                                    |
| Non Confidential Annex B1.1.1 | PCN Explanation   |
| Non Confidential Annex B1.1.2 | Like goods range  |
| Non Confidential Annex B1.5   | Other products range  |
| Non Confidential Annex C1.2   | Explanation of costs  |
| Non Confidential Annex C1.3   | Explanation of costs  |
| Non Confidential Annex C1.7   | Cost allocation method explanation                                    |
| Non Confidential Annex C5.2.1 | Material PO and Invoice - Goods receipt 5000120379 PO 4500080804      |

|                               |   |
|-------------------------------|---|
| Non Confidential Annex C5.2.2 | Material PO and Invoice - Goods receipt<br>5000118430 PO 4500078929     |
| Non Confidential Annex 4.1    | Cost of production calc for the POI                                     |
| Non Confidential Annex 4.2    | Auditor consolidation workings  |
| Non Confidential Annex 4.3    | Producer consolidation workings   |
| Non Confidential Annex 4.4    | Cost of all goods sold variance<br>reconciliation                       |
| Non Confidential Annex D4.7.1 | Example of domestic sale set of<br>documents                            |
| Non Confidential Annex D4.7.2 | Example of domestic sale set of<br>documents                            |
| Non Confidential Annex E1     | Injury evidence   |
| Non Confidential Annex E8     | Market share estimate calculations and<br>FOI import data               |
| Non Confidential Annex E3.1   | Steel purchase orders 2018 to 2022                                      |
| Non Confidential Annex E3.2   | Average ironing board costs per kg                                      |
| Non Confidential Annex E18.1  | Confirmation email retailer buying the<br>goods concerned               |
| Non Confidential Annex E18.2  | Confirmation email retailer buying the<br>goods concerned               |
| Non Confidential Annex E19.1  | Market share by volume  |
| Non Confidential Annex E19.2  | Cost of goods concerned compared with<br>cost to produce the like goods |
| Non Confidential Annex G3.1   | Importers, distributors & retailers                                     |
| Non Confidential Annex G3.2   | Upstream supply chain overview  |
| Non Confidential Annex G5.12  | Electricity renewables  |
| Non Confidential Annex 12.1   | Investments   |
| Non Confidential Annex 14.1   | Location of Turkish Free Zones  |
| Non Confidential Annex 14.2   | Advantages of the Turkish Free Zones                                    |

+Add additional rows as required