

(NON-CONFIDENTIAL)



**Government of Pakistan  
National Tariff Commission**

**Report**

**On**

**Preliminary Determination and Imposition of Provisional  
Anti-Dumping Duties on Dumped Imports of Disodium Carbonate (Soda  
Ash) into Pakistan Originating in and/or Exported from the Republic of Türkiye  
and the Republic of Kenya**

**A.D.C No. 69/2025/NTC/SA  
January 12, 2026**

**Preliminary Determination and Imposition of Provisional Anti-Dumping Duties on Dumped Imports of Disodium Carbonate (Soda Ash) into Pakistan Originating in and/or Exported from the Republic of Türkiye and the Republic of Kenya**

The National Tariff Commission (the “Commission”) having regard to the Anti-Dumping Duties Act, 2015 (the "Act"), the Anti-Dumping Duties Rules, 2022 (the "Rules") and the WTO’s Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (the “Anti-dumping Agreement”).

2. The Commission is responsible for conducting anti-dumping investigations for determination of dumping of the imported products, injury to the domestic industry and imposition of anti-dumping duties to offset injurious impact of dumped imports on domestic industry and to ensure fair competition thereof.

3. The Commission is conducting an investigation on dumped imports of Disodium Carbonate (“Soda Ash”) into Pakistan originating in and/or exported from the Republic of Türkiye (“Türkiye”) and the Republic of Kenya (“Kenya”) under the Act and the Rules. The Commission has made preliminary determination in this investigation under Section 37 of the Act. This report on preliminary determination has been issued in accordance with Rule 12 of the Rules.

4. In terms of Section 37 of the Act, the Commission shall make a preliminary determination of dumping and injury, if any, not earlier than sixty days and not later than one hundred and eighty days, after initiation of an investigation. Such preliminary determination shall be based on the information available to the Commission at that time. This investigation was initiated on July 18, 2025. The preliminary determination is based on the information available with the Commission at this point of time.

**A. PROCEDURE**

5. The procedure set out below has been followed with regard to this investigation.

**6. Receipt of Application**

6.1 On June 27, 2025, the Commission received a written application under Section 20 of the Act from M/s. Lucky Core Industries Limited, Lahore and M/s. Olympia Chemical Limited, Lahore (the “Applicants”). The Applicants are engaged in manufacturing and sales of Soda Ash (PCT: 2836.2000). The Applicants alleged that Soda Ash is being exported to Pakistan at dumped prices from the Republic of Türkiye and the Republic of Kenya (the “Exporting Countries”). According to the Applicants, the dumped imports of Soda Ash from the Exporting Countries have caused and are causing material injury and threatening to cause material injury to the Pakistan’s domestic industry producing Soda Ash.

6.2 The Commission informed Diplomatic Missions of the Exporting Countries in Islamabad through *note verbal* dated July 8, 2025, of the receipt of application in accordance with the requirements of Section 21 of the Act.

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**6. Evaluation and Examination of the Application**

The examination of the application showed that it met the requirements of Section 20 of the Act as it contained sufficient evidence of dumping of Soda Ash into Pakistan from the Exporting Countries and consequent material injury to the domestic industry caused therefrom. Requirements of Rule 3 of the Rules, which relate to the submission of requisite data /information prescribed therein were also found to have been met.

**7. The Domestic Industry**

8.1 Section 2(d) of the Act defines the domestic industry.

8.2 As per the information available with the Commission, the domestic industry comprises of two units i.e. M/s. Lucky Core Industries Limited, Lahore and M/s. Olympia Chemical Limited, Lahore. The Applicants represent the entire domestic industry, and their installed production capacity of Soda Ash is 915,000 MT per annum.

**8. Standing of the Application**

9.1 Section 24 of the Act enjoins upon the Commission to assess the standing of the domestic industry based on the degree of support for or opposition to the application expressed by the domestic producers of the domestic like product.

9.2 As the Applicants are the only two units manufacturing Soda Ash in Pakistan; therefore, they represent 100 percent of production of domestic like product and fulfill the requirements of Section 24 of the Act. Thus, the application is made by the entire domestic industry, which is supported by two domestic producers of Soda Ash whose output constitutes 100 percent of domestic production.

**9. Applicants Views**

10.1 The Applicants, *interalia*, raised the following issues in application regarding alleged dumping of Soda Ash from the Exporting Countries, material injury to the domestic industry caused therefrom and threat of material injury to the domestic industry:

- i. Soda Ash imported from the Exporting Countries into Pakistan and Soda Ash produced in Pakistan by the domestic industry are like products;
- ii. Exporters/producers from the Exporting Countries are exporting Soda Ash to Pakistan at dumped prices; and
- iii. Exports of Soda Ash by the exporters/producers from the Exporting Countries to Pakistan at dumped prices has caused and is causing material injury to the domestic industry producing Soda Ash mainly through:

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- (a) Increase in volume of dumped imports;
- (b) Price undercutting;
- (c) Price depression;
- (d) Decline in market share;
- (e) Decline in sales;
- (f) Decline in profits;
- (g) Decline in production;
- (h) Decline in cash flows;
- (i) Decline in productivity; and
- (j) Decline in return on investment

10.2 The Applicants have also claimed that there is threat of material injury to the domestic industry due to continued dumping of Soda Ash.

10.3 The Applicants have made following requests to the Commission:

- i. Initiate an investigation on alleged dumping of Soda Ash from the Exporting Countries under Section 23 of the Act;
- ii. Impose appropriate anti-dumping duties on alleged dumped imports of Soda Ash in accordance with Section 50 of the Act; and
- iii. Impose provisional measures under Section 43 of the Act to prevent material injury to the domestic industry being caused during the investigation.

**10. Exporters/ Producers of Soda Ash**

In the application, the Applicants have identified three producers/exporters from Türkiye and one producer/exporter from Kenya involved in alleged dumping of the Soda Ash. The Applicants have also stated that there may be other exporters/producers of Soda Ash in the Exporting Countries, which are not known to them. Therefore, the Applicants have requested for imposition of anti-dumping duties on all imports of Soda Ash originating in and/or exported from the Exporting Countries.

**11. Initiation of Investigation**

12.1 The Commission examined accuracy and adequacy of the evidence and information provided in the application in accordance with Section 23 of the Act and found that there was sufficient evidence of alleged dumping of Soda Ash into Pakistan from the Exporting Countries and consequent alleged material injury and threat of material injury to the domestic industry. Therefore, the Commission decided to initiate the subject investigation on July 16, 2025.

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12.2 The Commission issued a notice of initiation in accordance with Section 27 of the Act, which was published in the official Gazette<sup>1</sup> of Pakistan and in widely circulated national newspapers<sup>2</sup> (one in English language and one in Urdu Language) on July 18, 2025. Investigation concerning alleged dumped imports of Soda Ash into Pakistan originating in and/or exported from the Exporting Countries was thus initiated on July 18, 2025, in accordance with Section 27(2) of the Act.

12.3 In pursuance of Section 27 of the Act, the Diplomatic Missions of the Exporting Countries in Islamabad were intimated of the investigation (by sending a copy of the notice of initiation) on July 18, 2025 with a request to forward it to all exporters/ producers involved in production, sales and export of Soda Ash in the Exporting Countries. A copy of the notice of initiation was also sent to exporters/ producers directly (whose addresses were available with the Commission), Pakistani importers, and the Applicants on July 18, 2025.

12.4 In accordance with Section 28 of the Act, copies of full text of the written application (non-confidential version) were sent on July 18, 2025 to all exporters/ producers, whose complete addresses were available with the Commission and to the Embassy of Türkiye and High Commission of Kenya in Islamabad with a request to forward it to their respective exporters/ producers involved in production, sales and/or export of Soda Ash.

**12. Investigated Product, Domestic Like Product and Like Product**

13.1 For the purposes of this investigation, investigated product, domestic like product and like product are defined in the following paragraphs:

**13.2 Investigated Product**

13.2.1 Investigated product is Disodium Carbonate, popularly known as Soda Ash, having chemical formula  $\text{Na}_2\text{CO}_3$ , imported from the Exporting Countries (the “investigated product”). The investigated product is a white, crystalline, water-soluble material. The investigated product falls under Pakistan Customs Tariff (“PCT”) No. 2836.2000.

13.2.2 The investigated product is used in the manufacturing of detergents, soaps, cleaning compounds, sodium-based chemicals, float glass, containers, tableware and specialty glasses, silicates and other industrial chemicals. It is also widely used in paper, metallurgical industries and desalination plants.

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<sup>1</sup> The official Gazette of Pakistan (Extraordinary) dated July 18, 2025.

<sup>2</sup> The News & Nawa-e-Waqt of July 18, 2025.

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13.2.3 Following is the customs tariff structure applicable on the imports of Soda Ash:

**Table-I**  
**Tariff Structure on Soda Ash**

PCT Code	Description	2024-2025			2025-2026			Concessions/FTA Rates
		Customs Duty (%)	Add. Customs duty (%)	RD (%)	Customs Duty (%)	Add. Customs duty (%)	RD (%)	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium							
2836.2000	- Disodium carbonate	11	2	10	10	-	5	SAARC_ALL= Conc.10

Source: Pakistan Customs Tariff

### 13.3 Domestic Like Product

13.3.1 Domestic like product is Disodium Carbonate, popularly known as Soda Ash, having chemical formula  $\text{Na}_2\text{CO}_3$ , produced by the domestic industry (the “domestic like product”). Soda Ash is a white, crystalline, water-soluble material. The domestic like product is classified under PCT Heading No. 2836.2000.

13.3.2 The domestic like product is used in the manufacturing of detergents, soaps, cleaning compounds, sodium-based chemicals, float glass, containers, tableware and specialty glasses, silicates and other industrial chemicals. It is widely used in paper, metallurgical industries and desalination plants.

### 13.4 Like Products

13.4.1 For the purposes of determination of dumping, the like product is Soda Ash produced and sold by the exporters/producers of the Exporting Countries in their domestic market as well as exported to the countries other than Pakistan. For the purposes of determination of injury to the domestic industry the like product is the investigated product and the Soda Ash imported into Pakistan from countries other than the Exporting Countries.

13.4.2 There is no difference between the investigated product, the domestic like product and the Soda Ash imported from sources other than the Exporting Countries as all the three products are:

- i. produced with same/similar inputs and manufacturing process;
- ii. have same chemical composition
- iii. have same/similar appearance;
- iv. are substitutable in use and application;

13.4.3 Therefore, the Commission is satisfied that the investigated product, domestic like product and Soda Ash imported from sources other than the Exporting Countries are like products.

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**14. Period of Investigation**

14.1 The POI selected for the purposes of this investigation for dumping and injury are, as follows:

For determination of dumping: From April 01, 2024 to March 31, 2025  
For determination of injury: From April 01, 2022 to March 31, 2025

**15. Information/Data Gathering**

15.1 The Commission sent exporter's questionnaire on July 18, 2025, to the diplomatic missions of the Exporting Countries with a request to forward it to all exporters/producers of the investigated product in the Exporting Countries. Exporter's questionnaire was also sent directly to exporters/producers based in the Exporting Countries whose addresses were available to the Commission on July 18, 2025, for collection of data and information necessary for this investigation. The exporters/producers were asked to supply information within 37 days of the dispatch of the questionnaire.

15.2 In response to the Commission's request for information, on August 22, 2025, the following exporters/producers requested for extension in the deadline to submit information on exporter's questionnaire:

- i. Şişecam Dış Ticaret A.Ş., ("Sisecam") and Türkiye Şişe ve Cam Fabrikaları A.Ş ("Fabrikaları")
- ii. Kazan Soda Elektrik Üretim A.S., ("Kazan Soda"), Soda World Ltd ("Soda World") and We Ic Ve Dis Ticaret Anonim Şirketi ("We Soda"); and
- iii. Eti Soda Üretim Pazarlama Nakliyat Ve Elektrik Üretim Sanayi Ve Ticaret Anonim Şirketi., ("ETI Soda"), Soda World Ltd ("Soda World") and We Ic Ve Dis Ticaret Anonim Şirketi ("We Soda")

15.3 The Commission granted extension till August 31, 2025, to submit data/ information on exporter's questionnaire.

15.4 Şişecam's response on exporter's questionnaire was received on August 29, 2025, which was found deficient in many respects. Deficiencies were communicated to Sisecam vide a letter dated September 3, 2025. Sisecam was asked to provide deficient information/data not later than five days from the date of issuance of the deficiency letter, so as to enable the Commission to consider and analyze the same for the purposes of this investigation. Sisecam's response to the deficiencies was received on September 11, 2025. In response to the information submitted in the first deficiency letter, second deficiency letter was issued on September 18, 2025, with a request to submit the requisite data/information within five days and the desired information was received on September 22, 2025. Another set of deficiency was communicated via letter dated October 8, 2025, and the response was received on October 10, 2025.

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15.5 On September 8, 2025, the questionnaire responses were received from Kazan Soda, Eti Soda, Soda World and We Soda. Kazan Soda and ETI Soda responses were found deficient in many respects. Deficiencies were communicated to Kazan Soda and ETI Soda vide letters dated September 17, 2025. Kazan Soda and ETI Soda were asked to provide deficient information within five days from the date of issuance of deficiencies letters, however, they requested for extension in the time period till September 26, 2025, for submission of the deficient information which was granted. Kazan Soda and ETI Soda responses to the deficiencies were received on September 27, 2025. In response to the information submitted by Kazan Soda and ETI Soda in the first deficiency letters, second deficiency letters were issued on October 8, 2025, with a request to submit the requisite data/information within three days and the desired information was received on October 13, 2025. Another set of deficiencies was communicated via letters dated October 27, 2025, and the response was received on the same date.

15.6 The Commission, after expiry of the time period given for submission of information on Exporter's Questionnaire informed the exporters/ producers (who did not respond to Questionnaire) from Kenya through an email dated September 3, 2025, that in case no information is provided in response to the Questionnaire, the Commission will be constrained to make preliminary and/or final determination of dumping for them on the basis of "Best Information Available" including those contained in the application submitted by the domestic industry, in terms of Section 32 of the Act. However, on November 3, 2025, the Commission received the exporter's questionnaire response from TATA Chemicals, Magadi, Kenya forwarded by the High Commission of Kenya in Islamabad. The response submitted lacked the substantial information necessary to calculate an individual dumping margin. Therefore, the Commission decided not to calculate individual dumping margin for TATA Chemicals, Magadi. Lack of sufficient information (submitted by TATA Chemicals, Magadi) and resulting inability to determine an individual dumping margin was communicated to the High Commission of Kenya via Note Verbale on November 21, 2025.

15.7 On July 18, 2025, questionnaires were sent to Pakistani importers of the investigated product known to the Commission and these importers were asked to respond to the Commission within 37 days of the dispatch of the questionnaires. The deadline for the submission of the data/information on the prescribed Importer's Questionnaire was August 24, 2025. On the requests of different importers the deadline to submit the information on Importer's Questionnaire was extended by one week explaining that, if no response of the questionnaire is submitted by them, the Commission will be constrained to make preliminary and/or final determination of dumping in this investigation on the basis of "Best Information Available" including those contained in the application submitted by the domestic industry, in terms of Section 32 of the Act. Tariq Glass (Pvt.) Limited, Lahore and Captain-PQ Chemical Industries (Pvt.), Limited, Karachi (importers of investigated product) responded to the Commission on the importers' questionnaire.

15.8 The Commission has access to the database of import statistics of WEBOC, the data processing arm of the Federal Board of Revenue, Government of Pakistan. For the purpose of this preliminary determination the Commission has used import data obtained from WEBOC in addition to the information provided by the Applicants, exporters and importers of the investigated product.

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15.9 Interested parties were invited to offer their views/comments and submit information (if any) relevant to this investigation within 45 days of initiation of the investigation. The Commission received the views/comments from the following:

- i. Government of Republic of Türkiye
- ii. Kazan Soda, ETI Soda, Soda World and WE Soda
- iii. Ghani Glass Limited, Lahore
- iv. Tariq Glass Industries Limited, Lahore
- v. Captain-PQ Chemical Industries (Pvt.), Limited

15.10 Views/comments and the information submitted by the interested parties have been considered in making this preliminary determination. On January 9, 2025, the Ghani Glass Limited has requested for a meeting with the Commission and presented their views/comments in this investigation which were also considered while making this preliminary determination. Views/comments of the interested parties germane to this investigation and response of the Commission are given in annotated form at Annexure-I.

15.11 The Commission has sought information from all available sources the relevant data and information deemed necessary for the purposes of this investigation.

**16. Verification of the Information**

16.1 In terms of Sections 32(4) and 35 of the Act and Rule 11 of the Rules, during the course of an investigation, the Commission shall satisfy itself to the accuracy of the information. Accordingly, the Commission has satisfied itself to the accuracy and adequacy of information and evidence supplied by the interested parties to the extent possible for the purposes of this preliminary determination.

16.2 In order to verify the information/data provided by the Applicants and to obtain further information (if any), the Commission conducted on-the-spot investigations at offices and plants of the Applicants from July 30 to August 2, 2025.

16.3 On-the-spot verification at the premises of Turkish exporters/producers who have provided data/information in response to the exporters' questionnaire was conducted from November 3 to November 11, 2025.

16.4 The reports of on-the-spot investigation/verification conducted at premises of the Applicants and Turkish Exporters/Producers are provided in full to the respective interested parties. Non-confidential version of the on-the-spot investigations/verifications are made available to other interested parties by placing the same in the public.

**17. Public File**

The Commission, in accordance with Rule 7 of the Rules, has established and maintained a public file at its office. This file remains available to the interested parties for review and copying

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from Monday to Thursday between 11.00 hours to 13.00 hours throughout the investigation (except public holidays). This file contains non-confidential versions of the application, responses to the questionnaires, submissions, notices, correspondence, and other documents for disclosure to the interested parties.

**18. Confidentiality**

18.1 In terms of Section 31 of the Act, the Commission shall keep confidential any information submitted to it, which is by nature confidential, or determined by the Commission to be of confidential nature for any other reason, or provided as confidential by parties to an investigation, upon good cause shown to be kept confidential.

18.2 The Applicants, importers and exporters have requested to keep confidential the information, which is by nature confidential in terms of Section 31 of the Act. This information includes data relating to sales, sale prices, cost to make and sell, inventories, production, profit/(loss), return on investment, cash flow, growth, investment, salaries & wages, number of employees and capacity.

18.3 On the basis of request made by the Applicants, importers and exporters, the Commission has determined the confidentiality in light of Section 31 of the Act and for the reasons that disclosure of such information may be of significant competitive advantage to a competitor, or because its disclosure would have a significant adverse effect upon the interested parties providing such information. Therefore, the Commission kept all such information confidential for which the Applicants, importers and exporters made a request to keep it confidential.

18.4 However, in terms of Sub-Section (5) of Section 31, non-confidential summaries of all confidential information, which provides reasonable understanding of the substance, have been placed in public file.

**B. DETERMINATION OF DUMPING**

**19. Dumping**

In terms of Section 4 of the Act, dumping is defined as follows:

*“an investigated product shall be considered to be dumped if it is introduced into the commerce of Pakistan at a price which is less than its normal value”.*

**20. Normal Value**

20.1 In terms of Section 5 of the Act, normal value is defined as follows:

*“a comparable price paid or payable, in the ordinary course of trade, for sales of a like product when destined for consumption in an exporting country”.*

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20.2 Section 6 of the Act further clarifies the determination of the Normal Value, and the Ordinary course of trade is defined in Section 7 of the Act.

**21. Export Price**

The export price is defined in Section 10 of the Act as “*a price actually paid or payable for an investigated product when sold for export from an exporting country to Pakistan*”.

**22. Dumping Determination**

22.1 As stated earlier (paragraph 15 supra), the Commission sent questionnaires to exporters/producers whose complete addresses were available with the Commission and in response to the Commission’s request for information, the following three exporters/producers of Soda Ash from Türkiye have responded and provided information on the exporter’s questionnaire.

- i. Şişecam Dış Ticaret A.Ş., (“Exporter”) and Türkiye Şişe ve Cam Fabrikaları A.Ş (“Producer”)
- ii. Kazan Soda Elektrik Uretim A.S., (“Producer”), Soda World Ltd (“Exporter”) and We Ic Ve Dis Ticaret Anonim Sirketi (“Exporter”); and
- iii. Eti Soda Üretim Pazarlama Nakliyat Ve Elektrik Üretim Sanayi Ve Ticaret Anonim Şirketi., (“Producer”), Soda World Ltd (“Exporter”) and We Ic Ve Dis Ticaret Anonim Sirketi (“Exporter”)

22.2 The normal value, export price and individual dumping margins for the above-mentioned exporters/producers have been determined in accordance with Part III, IV and V of the Act on the information provided by them. None of the exporters/producers from the Republic of Kenya provided the information. Therefore, normal value, export price and dumping margin have been determined on the basis of the best available information in terms of Section 32 of the Act.

**23. Determination of Normal Value for Sisecam and Fabrikalari**

23.1 Sisecam is an exporter of the investigated product to Pakistan during the POI while Fabrikalari is the producer of the investigated product. Normal value for Fabrikalari has been determined on the basis of the information provided by it on its domestic sales and cost of sales made during the POI.

23.2 Fabrikalari sold \*\*\* MT of like product to its related and unrelated customers in its domestic market during the POI, out of which \*\*\* MT (52%) were to related parties. Investigation has shown that all sales to related parties were not at arms’ length. Therefore, in determination of normal value for Fabrikalari its sales to related parties have not been considered.

23.3 Section 7 of the Act requires the Commission to determine ordinary course of trade for domestic sales to determine the normal value. As per the verified information, 13 percent of the sales to un-related customers in domestic market were in ordinary course of trade. Further, these sales are in sufficient quantities to determine normal value in terms of Section 6(2) of the Act, as

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these are more than 5 percent of the export sales of the investigated product exported to Pakistan during the POI.

23.4 According to Fabrikaları, during the POI, it sold the like product in its domestic market at ex-works basis and on delivered basis. Fabrikaları claimed adjustment of inland freight in the gross value for the transactions on DAP basis and has also claimed adjustment of “invoice level discount/surcharge” in the gross value for a few transactions. To arrive at the ex-factory price, the normal value is determined by adjusting the “invoice level discount/surcharge” and inland freight. Normal value for Fabrikaları works out to be USD \*\*\*/MT (Annexure-II).

**24. Determination of Normal Value for Kazan Soda**

24.1 Soda World and WE Soda are the exporters of the investigated product to Pakistan during the POI while Kazan Soda is the producer of the investigated product. Normal value for Kazan Soda has been determined on the basis of the information provided by it on its domestic sales and cost of sales made during the POI.

24.2 Kazan Soda sold \*\*\* MT of like product to its related and unrelated customers in its domestic market during the POI, out of which \*\*\* MT (41%) were to related parties. Investigation has shown that 99% of the sales to related parties were not at arms' length. However, very insignificant quantity of sales to the related customers was above cost. Therefore, in determination of normal value for Kazan Soda its sales to related parties and un-related parties have been considered.

24.3 Section 7 of the Act requires the Commission to determine ordinary course of trade for domestic sales to determine the normal value. As per the verified information, less than 1% of the sales to un-related customers in domestic market were in ordinary course of trade. Further, these sales are in sufficient quantities to determine normal value in terms of Section 6(2) of the Act, as these are more than 5 percent of the export sales of the investigated product exported to Pakistan during the POI.

24.4 According to Kazan Soda, during the POI, it sold the like product in its domestic market at ex-works basis and on delivered basis. Kazan Soda claimed adjustment of inland freight in the gross value for the transactions. To arrive at the ex-factory price, the normal value is determined by adjusting the inland freight. Normal value for Kazan Soda works out to be USD \*\*\*/MT (Annexure-III).

**25. Determination of Normal Value for ETI Soda**

25.1 The information submitted shows that Soda World and WE Soda are the exporters of the investigated product to Pakistan during the POI while ETI Soda is the producer of the investigated product. Normal value for ETI Soda has been determined on the basis of the information provided by it on its domestic sales and cost of sales made during the POI.

25.2 ETI Soda sold \*\*\* MT of like product to its related and unrelated customers in its domestic

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market during the POI, out of which \*\*\* MT (9%) was to related parties. Investigation has shown that all the sales to related and un-related parties were at arms' length. Therefore, in determination of normal value for ETI Soda its sales to related parties and un-related parties have been considered.

25.3 Section 7 of the Act requires the Commission to determine ordinary course of trade for domestic sales to determine the normal value. As per the verified information, all sales to related and un-related parties in the domestic market were in ordinary course of trade. Further, in terms of Section 6(2) of the Act, as these are more than 5 percent of the export sales of the investigated product exported to Pakistan during the POI.

25.4 According to ETI Soda, during the POI, it sold the like product in its domestic market at ex-works basis and on delivered basis. ETI Soda claimed adjustment of inland freight in the gross value for the transactions. To arrive at the ex-factory price, the normal value is determined by adjusting the inland freight. Normal value for ETI Soda works out to be USD \*\*\*/MT (Annexure-IV).

**26. Determination of Normal Value for the Exporters/Producers from Kenya**

26.1 As stated earlier, no information has been provided by the exporters/producers from the Republic of Kenya. Therefore, the Commission has determined the normal value on the basis of "Best Information Available" in terms of Section 32 of the Act.

26.2 In order to determine the normal value for the exporters/producers from Kenya, the information on the prices have been extracted by Mordor Intelligence (an Indian based service providing company for precise market intelligence and advisory), [www.mordorintelligence.com](http://www.mordorintelligence.com) which is a paid site/subscription, representing the domestic prices in Kenya. Domestic prices reported at Metal Mordor Intelligence for Kenya are ex-factory prices. Normal value for the exporters/producers from Kenya stands out to be USD \*\*\*/MT.

**27. Determination of Export Price for Şişecam**

27.1 Sisecam is an exporter of the investigated product to Pakistan during the POI while Fabrikaları is the producer of the investigated product. Export price for Şişecam has been determined on the basis of the information provided by it on its export sales made during the POI.

27.2 According to the information, Sisecam exported \*\*\* MT of the investigated product to Pakistan during the POI and the sales to Pakistan, during the POI, were made to un-related customers.

27.3 Sisecam exported investigated product on a C&F basis. To arrive at the ex-factory level, Sisecam has reported adjustments on account of inland freight, ocean freight, handling cost and bank charges. The Commission accepted these adjustments and the export price at ex-factory level has been worked out by deducting values reported for the adjustments from the gross value of the sales transactions.

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**Table-II**  
**Export Price of Sisecam**

Description	US\$/MT
C&F Price	100.00
Inland freight	2.32
Ocean freight	9.78
Handling charges	8.51
Bank charges	0.04
Adjusted export price	79.34

Source: Şişecam

Note: To maintain confidentiality, actual figures have been indexed with respect to C&F Price by taking it equal to 100.

**28. Determination of Export Price for Kazan Soda**

28.1 The information submitted shows that Soda World and WE Soda are the exporters of the investigated product to Pakistan during the POI while Kazan Soda is the producer of the investigated product. Export price for Kazan Soda has been determined on the basis of the information provided by them on their export sales made during the POI.

28.2 According to the information, Kazan Soda has exported \*\*\* MT of the investigated product to Pakistan during the POI and the sales were made to un-related customers.

28.3 Kazan Soda has exported investigated product on a FOB basis. To arrive at the ex-factory level, Kazan Soda has reported adjustments on account of inland freight and handling charges. The Commission accepted these adjustments and the export price at ex-factory level has been worked out by deducting values reported for the adjustments from the gross value of the sales transactions.

**Table-III**  
**Export Price of Kazan Soda**

Description	US\$/MT
C&F Price	100.00
Inland freight	7.19
Handling charges	7.29
Adjusted export price	85.53

Source: Kazan Soda

Note: To maintain confidentiality, actual figures have been indexed with respect to C&F Price by taking it equal to 100.

**29. Determination of Export Soda for ETI Soda**

29.1 The information submitted shows that Soda World and WE Soda are the exporters of the investigated product to Pakistan during the POI while ETI Soda is the producer of the investigated product. Export price for ETI Soda has been determined on the basis of the information provided by them on their export sales made during the POI.

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29.2 According to the information, ETI Soda has exported \*\*\* MT of the investigated product to Pakistan during the POI and the sales were made to un-related customers.

29.3 ETI Soda have exported investigated product on a FOB basis. To arrive at the ex-factory level, ETI Soda has reported adjustments on account of inland freight and handling charges. The Commission accepted these adjustments and the export price at ex-factory level has been worked out by deducting values reported for the adjustments from the gross value of the sales transactions.

**Table-IV  
Export Price of ETI Soda**

Description	US\$/MT
C&F Price	100.00
Inland freight	7.62
Handling charges	7.35
Adjusted export price	85.03

Source: ETI Soda

Note: To maintain confidentiality, actual figures have been indexed with respect to C&F Price by taking it equal to 100.

**30. Determination of Export Price for the Exporters/Producers from Kenya**

30.1 As stated earlier, no information has been provided by the exporters/producers from Kenya. Therefore, the Commission has determined the export price on the basis of “Best Information Available” in terms of Section 32 of Anti-Dumping Duties Act, 2015.

30.2 The export price for imports of the investigated product has been worked out on the basis of imports realized during the POI. The prices in the import data are provided at CIF level. To reach at ex-works level of the export price, adjustments on account of ocean freight, port handling charges, and inland freight have been made. In support of ocean freight, the Applicants have submitted freight charge by a shipping company, i.e. Value Logistics Private Limited. Handling charges and inland freight have been assumed as US\$10/MT, and insurance cost is assumed to be 0.9%. Based on these adjustments, the Export Price for Exporters/Producers from Kenya works out as follows:

**Table-V  
Export Price for Exporters/Producers from Kenya**

Description	US\$/MT
CIF Price	100.00
Ocean Freight	14.96
Inland freight/Handling charges	5.49
Adjusted export price	79.55

Source: WeBOC & the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to CIF Price by taking it equal to 100.

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**31. Dumping Margin**

31.1 Section 2(f) of the Act defines dumping margin in relation to a product as “*the amount by which normal value exceeds its export price*”.

31.2 Section 12 of the Act provides three methods for fair comparison of normal value and export price in order to establish dumping margin. The Commission has calculated dumping margin by comparing normal value with export price at ex-factory level.

31.3 Dumping margins for the exporters/producers of the Exporting Countries work out as follows by comparing normal value at ex-factory level with weighted average adjusted export price at ex-factory level:

**Table-VI  
Dumping Margins**

Exporter/producers	Dumping Margins	
	% of CnF Export price	% of adjusted Export price
<b>Republic of Türkiye</b>		
Şişecam Dış Ticaret A.Ş., and Türkiye Şişe ve Cam Fabrikaları A.Ş	42.13	53.10
Kazan Soda Elektrik Üretim A.S., Soda World Ltd., and We Ic Ve Dis Ticaret Anonim Sirketi	88.03	102.93
Eti Soda Üretim Pazarlama Nakliyat Ve Elektrik Üretim Sanayi Ve Ticaret Anonim Şirketi., Soda World Ltd and We Ic Ve Dis Ticaret Anonim Sirketi	51.99	61.14
<b>Republic of Kenya</b>		
All exporters/producers	22.78	28.64

**32. De minimis Dumping Margin and Negligible Volume of Dumped Imports**

32.1 In terms of Section 41(3) of the Act, dumping margin shall be considered to be negligible if it is less than two percent, expressed as a percentage of the export price. Dumping margins set out in paragraph 31.3 supra are above the *de minimis* level.

32.2 As regards the volume of dumped imports, Section 41(3) of the Act provides that the volume of such imports shall normally be regarded as negligible if it is found to account for less than three percent of total imports of the like product unless imports of the investigated product from all countries under investigation which individually account for less than three percent of the total imports collectively account for more than seven percent of the imports of like product.

32.3 The information/ data on dumped imports of the investigated product and other imports of Soda Ash has been obtained from WeBOC. Volume of dumped imports of the investigated product from the Exporting Countries and other sources during the POI of dumping is given in the table below:

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**Table-VII**  
**Volume of Dumped Imports**

Source of import	% of total Imports
Türkiye	60
Kenya	40
Other sources	-
Total	100

Source: WeBOC

32.4 On the basis of above information, the Commission has determined that the volume of dumped imports of the investigated product from the Exporting Countries during the POI was well above the negligible threshold set-out in Section 41(3) of the Act.

**C. INJURY TO THE DOMESTIC INDUSTRY**

**33. Cumulation of Dumped Imports**

33.1 Section 16 of the Act defines cumulation of dumped imports. In terms of Section 41(3) of the Act, dumping margin shall be considered to be negligible if it is less than two percent, expressed as a percentage of the export price. As regards the volume of dumped imports, Section 41(3) of the Act provides that the volume of such imports shall normally be regarded as negligible if it is found to account for less than three percent of total imports of a like product.

33.2 Investigation by the Commission has revealed that the dumping margins and volume of dumped imports during the POI from each of the Exporting Countries was above the negligible amount and quantity respectively (Table VI and VII supra).

33.3 It is evident that the weighted average export price charged by the exporters of the investigated product during the POI that there was price competition between themselves. The Weighted average C&F export price of the investigated product during the POI from the Exporting Countries is given in a table below:

**Table-VIII**  
**Weighted Average C&F Price of the Investigated Product**

Exporting Countries	C&F Price (Rs./MT)
Türkiye	100
Kenya	98

Source: WeBOC and Cooperating Exporters

Note: To maintain confidentiality, actual figures have been indexed with respect to C&F Price of Türkiye by taking it equal to 100.

33.4 The investigation has revealed that there was also competition between investigated product and the domestic like product in terms of price, market share, and sales etc. Conditions of

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competition between imports of the investigated product and the domestic like product are discussed in detail in following paragraphs.

33.5 For the reasons given above, the Commission has cumulatively assessed the effects of dumped imports from the Exporting Countries to determine material injury of the establishment of the domestic industry in the following paragraphs.

**34. Determination of Injury**

34.1 Section 15 of the Act sets out the principles for determination of material injury to the domestic industry.

34.2 The Commission has taken into account all factors in order to determine whether domestic industry suffered material injury during the POI. Material injury to the domestic industry has been analyzed in the following paragraphs in accordance with Part VI of the Act.

**35. Volume of Dumped Imports**

35.1 The data/information relating to volume of imports of the investigated product, imports of Soda Ash from other sources and production of the domestic like product during the POI for injury is given in the following table:

**Table-IX  
Volume of Dumped Imports**

Period	Imports from			Domestic Production	Dumped imports as % of	
	Dumped Sources	Other Sources	Total		Total imports	Domestic Production
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr. 2022 – Mar. 2023	--	--	--	100.00	--	--
Apr. 2023 – Mar. 2024	3.21	0.15	3.37	105.67	95.48	3.04
Apr. 2024 – Mar. 2025	3.75	--	3.75	104.30	100.00	3.60

Source: WeBOC & the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of domestic production in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

35.2 The data /information in the above table reveals that there were no imports of the investigated product from the Exporting Countries during the first year of POI. However, the volume of dumped imports of the investigated product increased significantly in absolute terms during the second and last years of POI. Dumped imports of the investigated product, which were zero percent of total imports in the first year of the POI increased to 95.48 percent of total imports in the second year of the POI and further increased to 100 percent of total imports in the last year of the POI.

35.3 The production of the investigated product increased by 6 percent during the second year

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of the POI in comparison to the first year of the POI and then slightly decreased by 1 percent in the last year of the POI. Volume of dumped imports of the investigated product increased during the POI relative to the production of the domestic like product. Dumped imports of the investigated product, which were 3.04 percent of the domestic production during the period from April 2023 to March 2024, increased slightly to 3.60 percent of the domestic production during the period April 2024 to March 2025.

35.4 On the basis of the above information and analysis, the Commission has preliminary determined that the volume of dumped imports of the investigated product increased during the POI for dumping.

### **36. Price Effects:**

Effects of dumped imports on sales price of the domestic like product in the domestic market has been examined to establish whether there was significant price undercutting (the extent to which the price of the investigated product was lower than the price of the domestic like product), price depression (the extent to which the domestic industry experienced a decrease in its selling prices of domestic like product over time), or price suppression (the extent to which increased cost could not be recovered by way of an increase in selling price of the domestic like product). Effects of dumped imports on price of the domestic like product are analyzed in the following paragraphs. The Act requires the Commission to assess whether there has been significant price under-cutting, price suppression and price depression.

#### **36.1 Price Undercutting**

36.1.1 A comparison of weighted average ex-factory price of the domestic like product with the weighted average landed cost of the investigated product during the POI is given in following table:

**Table-X**  
**Price Undercutting**

<b>Period</b>	<b>Domestic Product's Price</b>	<b>Landed Cost of dumped imports</b>	<b>Price Undercutting (%)</b>
(1)	(2)	(3)	(4)
Apr. 2022 – Mar. 2023	100.00	--	--
Apr. 2023 – Mar. 2024	121.46	105.60	13.05
Apr. 2024 – Mar. 2025	118.39	103.76	12.35

Source: WeBOC & the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of domestic product's price in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

36.1.2 The information provided in the above table shows that the weighted average landed cost of the investigated product remained lower than the weighted average ex-factory price of the domestic like product throughout the POI. The landed cost of the dumped imports undercuts the price of the domestic like product by 13.05 percent and 12.35 percent during the second and last

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years of POI respectively.

36.1.3 On the basis of the above information and analysis, the Commission has preliminary determined that the domestic industry suffered injury on account of price undercutting due to dumped imports of the investigated product during the POI.

### **36.2 Price Depression**

36.2.1 The sales price of the domestic like product during the POI are given in the table below:

**Table–XI  
Price Depression**

<b>Period</b>	<b>Domestic Product's Price</b>	<b>Price Depression (%)</b>
(1)	(2)	(3)
Apr. 2022 – Mar. 2023	100.00	--
Apr. 2023 – Mar. 2024	121.46	--
Apr. 2024 – Mar. 2025	118.39	2.53

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of domestic product's price in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

36.2.2 The above table shows that during the POI there was an increase in the price of domestic like product in year April 2023 – March 2024, however, it declined in last year of the POI. The price of the domestic like product during the POI of dumping declined by 2.53%.

36.2.3 On the basis of the above information and analysis, the Commission has preliminary determined that the domestic industry suffered injury on account of price depression during the last year of the POI.

### **36.3 Price Suppression**

36.3.1 Weighted average cost to make & sell and ex-factory prices of the domestic like product for the POI are given in the following table:

**Table–XII  
Price Suppression**

<b>Period</b>	<b>Cost to make &amp; sell</b>	<b>Domestic product's price</b>	<b>Increase in</b>		<b>Price Suppression</b>
			<b>Cost to make and sell</b>	<b>Price</b>	
(1)	(2)	(3)	(4)	(5)	(6)
Apr. 2022 – Mar. 2023	84.12	100.00	--	--	--

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Apr. 2023 – Mar. 2024	96.63	121.46	12.51	21.46	--
Apr. 2024 – Mar. 2025	94.35	118.39	(2.28)	(3.07)	--

Source: The Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of domestic product's price in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

36.3.2 The above table shows that the domestic industry did not face price suppression during the POI.

### **37. Effects on Market Share**

37.1 Total domestic demand of Soda Ash in Pakistan is met through local production and imports. Size of the domestic market is established by adding sales of domestic like product and imports of the investigated product from dumped sources and imports of Soda Ash from other sources. Following table shows the market share from each source of supply during the POI:

**Table-XIII  
Market Share**

Period	Domestic Industry Sales %	Sources of Imports		Total Domestic Market %
		Dumped Imports %	Other Imports %	
(1)	(2)	(3)	(4)	(5)
Apr. 2022 – Mar. 2023	100	--	--	100
Apr. 2023 – Mar. 2024	95.85	3.97	0.19	100
Apr. 2024 – Mar. 2025	95.29	4.71	--	100

Source: WeBOC & the Applicants

37.2 The above table shows that the domestic market of Soda Ash decreased by 7 percent and 2 percent during the period Apr. 2023 – Mar. 2024 and Apr. 2024 – Mar. 2025 respectively in comparison to the first year of POI.

37.3 During the first year of the POI, the domestic industry held a 100 percent share of the total domestic market. However, this share declined to 95 percent in the subsequent years. Notably, during the period from April 2023 to March 2024, when the dumped imports entered the market, the dumped imports gained the market share of around 4 percent, despite an overall contraction in the total domestic market. Market share of the domestic industry marginally decreased from 95.85 percent during April 2023 to March 2024 to 95.29 percent during last year of the POI.

### **38. Effect on Sales of the Domestic Like Product**

38.1 Information on domestic sales of Soda Ash and dumped imports of the investigated product during the POI is given in the following table:

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**Table-XIV**  
**Sales of the Domestic Like Product**

<b>Period</b>	<b>Sales Volume (MT)</b>	<b>% change</b>
(1)	(2)	(3)
Apr. 2022 – Mar. 2023	100.00	--
Apr. 2023 – Mar. 2024	89.42	(10.58)
Apr. 2024 – Mar. 2025	87.44	(2.22)

Sources: WeBOC & the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of sales volume in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

38.2 The above table shows that sales of Soda Ash decreased by 10.58 percent during the period Apr. 2023 – Mar. 2024 (when the market size decreased by 7%) and followed by a further decline of 2.22 percent during the period Apr. 2024 – Mar. 2025 (when the market size decreased by 2%). The analysis of the above table shows that this decline in sales of the domestic industry was partly due to an increase in volume of dumped imports, because the market share of the dumped imports has increased to 4.71 percent in the last year of POI and partly as a consequence of 9 percent contraction of market size. (Table-XII supra).

38.3 On the basis of the above facts and analysis, the Commission has preliminary determined that the domestic industry suffered injury on account of decline in sales.

### **39. Effects on Production and Capacity Utilization**

39.1 The installed capacity, quantity produced and the capacity utilization of the domestic industry during the POI are as follows:

**Table-XV**  
**Capacity Utilization**

<b>Period</b>	<b>Installed Capacity (MT)</b>	<b>Production (MT)</b>	<b>Capacity Utilization (%)</b>
(1)	(2)	(3)	(4)
Apr. 2022 – Mar. 2023	100.00	86.20	86
Apr. 2023 – Mar. 2024	108.36	91.09	84
Apr. 2024 – Mar. 2025	120.00	89.91	75

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of installed capacity in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

39.2 The above table shows that the installed production capacity of the domestic industry has increased during the POI. Production of the domestic like product increased by 5.1 percent during the period Apr. 2023 – Mar. 2024 and decreased by 1.3 percent during the period Apr. 2024 – Mar.

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2025. Consequently, the capacity utilization of the domestic industry decreased from 86 percent in Apr. 2022 – Mar. 2023 to 84 percent in Apr. 2023 – Mar. 2024 and further declined to 75 percent in 2023. The decrease in capacity utilization is partly because of increase in the production capacity by 20 percent and partly attributed to the decrease in the domestic demand of Soda Ash owing to the rising share of dumped imports during the POI.

**40. Effects on Inventories**

40.1 The information relating to accumulation of inventories of the domestic like product during the POI is given in the table below:

**Table-XVI**  
**Inventories of the Domestic Like Product**

<b>Period</b>	<b>Opening Inventory</b>	<b>Production</b>	<b>Sales</b>		<b>Internal Consumption</b>	<b>Closing Inventory</b>
			<b>Domestic</b>	<b>Exports</b>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Apr. 2022 – Mar. 2023	0.75	100.00	86.84	10.22	1.34	2.34
Apr. 2023 – Mar. 2024	2.34	105.67	77.65	26.66	1.59	2.11
Apr. 2024 – Mar. 2025	2.11	104.30	75.93	23.78	1.41	5.28

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of production in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

40.2 The above table shows that the closing inventory of the domestic like product increased during the POI despite the fact that significant quantity of Soda Ash was exported by the Applicants during the same period. The domestic sales decreased by 14 percent during the last year of POI compared to the first year of the POI. Thus, this increase in closing inventories of the domestic like product is due to decline in domestic as well as export sales of Soda Ash.

40.3 On the basis of the above facts and analysis, the Commission has preliminary determined that the domestic industry suffered injury on account of accumulation of inventories.

**41. Effects on Profits**

41.1 The table below shows the profits and profitability of the domestic industry for the POI.

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**Table-XVII  
Profits/(Loss)**

<b>Period</b>	<b>Net Profit before tax</b>
(1)	(2)
Apr. 2022 – Mar. 2023	100.00
Apr. 2023 – Mar. 2024	120.00
Apr. 2024 – Mar. 2025	102.56

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figures of net profit before tax in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

41.2 The above table shows that the net profit of the domestic industry on sales of the domestic like product remained positive during the POI. The domestic industry's net profit showed an increase of 20 percent during Apr. 2023 – Mar. 2024 and a decrease of 14 percent during Apr. 2024 – Mar. 2025. However, still the domestic industry earned profits from its operations.

**42. Effects on Return on Investment**

42.1 The Applicants are multi-product companies; therefore, the investment and return on investment cannot be determined separately for different products as investment (equity/loans) is made for the entire company. Therefore, keeping in view provisions of Section 17(2) of the Act, the return on investment of the domestic industry is determined for its entire operations during the POI, which is given in following table:

**Table-XVIII  
Return on Investment**

<b>Period</b>	<b>ROI (%)</b>
(1)	(2)
Apr. 2022 – Mar. 2023	15
Apr. 2023 – Mar. 2024	17
Apr. 2024 – Mar. 2025	14

Source: the Applicants

42.2 The above table shows that the investment and return on investment increased during the POI. However, this increase in ROI is for entire operations of the Applicants, which includes other products.

**43. Effects on Cash Flows**

43.1 The Applicants are a multi-product companies (Soda Ash and Sodium Bi-carbonate) and the cash flows operations cannot be determined separately for different products. However, major share in operations of the Applicants is of the domestic like product i.e. Soda Ash. Therefore, keeping in view provisions of Section 17(2) of the Act, the cash flows of the domestic industry for

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its entire operations during the POI are given in following table:

**Table-XIX**  
**Cash Flows from Operations**

<b>Period</b>	<b>Cash Flows</b>
(1)	(2)
Apr. 2022 – Mar. 2023	100.00
Apr. 2023 – Mar. 2024	541.82
Apr. 2024 – Mar. 2025	343.77

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to figure of cash flows in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

43.2 The above table shows that the domestic industry's net cash flow from its operating activities increased during the POI. The domestic industry demonstrated short-term resilience through increased exports, the decline in the overall cash flows during the period April 2024 to March 2025 reflects growing financial pressure.

**44. Effects on Employment, Productivity and Salaries & Wages**

44.1 The data relating to the employment, salaries & wages, production and productivity of the domestic industry during the POI is given in the following table:

**Table-XX**  
**Employment, Salaries & Wages and Productivity**

<b>Period</b>	<b>Number of employees</b>	<b>Salaries &amp; wages (Millions Rs.)</b>	<b>Production (MT)</b>	<b>Productivity per worker in (MT)</b>	<b>Salaries and wages (Rs. /MT)</b>
(1)	(2)	(3)	(4)	(5)	(6)
Apr. 2022 – Mar. 2023	100	100	100	100	100
Apr. 2023 – Mar. 2024	103	114	106	103	108
Apr. 2024 – Mar. 2025	107	129	104	97	124

Source: the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to the figures in the year Apr. 2022-Mar. 2023 by taking them equal to 100.

44.2 The above table shows that there was an increase in employment as well as in the salaries and wages paid to the employees, which corresponds to the increase in production and production capacity. The domestic industry experienced decrease in productivity and increase in salaries & wages per unit of production during the POI of dumping.

**45. Effect on Growth and Ability to Raise Capital**

The Commission's investigation has shown that the domestic industry producing Soda Ash has made investments and the installed capacity of the domestic industry has also increased over

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the past three years, which shows that the Applicants did not face any problem in growth and raising of capital. Further, the production capacity of the domestic industry exceeds the level of domestic demand, suggesting no further growth in the domestic industry is expected in the near future. The Commission has reached a conclusion that the domestic industry did not suffer material injury on account of growth and ability to raise capital during the POI.

**46. Magnitude of Dumping Margins**

Dumping margins determined range from 28.64 percent to 102.93 percent (Table-VI supra), which are considered enough to cause material injury and threat of material injury to the domestic industry.

**47. Summing up of Alleged Material Injury to the Domestic Industry**

The information/data and analysis in the foregoing paragraphs show that the domestic industry suffered material injury during the POI on account of the following factors:

- i. increase in volume of alleged dumped imports;
- ii. Price undercutting;
- iii. Price depression;
- iv. Decline in market share;
- v. Decline in sales;
- vi. Decline in production and capacity utilization;
- vii. Negative effect on inventories;
- viii. Negative effect on productivity

**D. Threat of Material injury**

48. As stated earlier, the Applicants have also claimed threat of material injury to the domestic industry due to the dumped imports of the investigated product. Section 19 of the Act provides guidance to the Commission for the determination of threat of material injury to the domestic industry. The Commission has preliminary determined material injury to the domestic industry from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.

**E. CAUSATION**

**49. Effect of Dumped Imports**

The investigation of the Commission has revealed that the following happened simultaneously during the POI:

- i. Volume of dumped imports of the investigated product increased during the POI for dumping;

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- ii. Domestic industry experienced price undercutting and price depression due to dumped imports of the investigated product during the POI for dumping;
- iii. Market share of dumped imports of the investigated product increased whereas market share of the domestic like product declined simultaneously during the POI for dumping;
- iv. Domestic industry has suffered material injury during the POI on account of decline in sales, production, capacity utilization, inventories due to dumped imports of the investigated product; and

**50. Other Factors**

50.1 In accordance with Section 18(2) of the Act, the Commission also examined factors, other than dumped imports of the investigated product, which could at the same time cause injury to the domestic industry, in order to ensure that possible injury caused by other factors is not attributed to the dumped imports.

50.2 Section 18(3) of the Act states that the other factors which may be relevant for the purpose of examination may include the following:

- i. volume and price of imports not sold at the dumped prices;
- ii. contraction in demand or changes in the patterns of consumption;
- iii. trade restrictive practices of and competition between foreign and domestic producers;
- iv. development in technology; and
- v. export performance and productivity of domestic industry

**50.3 Volume of Imports of Soda Ash from Other Sources**

50.3.1 Following table shows volume of imports of the investigated product from other sources during the POI:

**Table-XXI**  
**Volume of Imports from Other Sources**

<b>Period</b>	<b>Imports from other sources</b>
<b>(1)</b>	<b>(2)</b>
Apr. 2022 – Mar. 2023	--
Apr. 2023 – Mar. 2024	100
Apr. 2024 – Mar. 2025	--

Source: WeBOC

Note: To maintain confidentiality, actual figure has been indexed as 100.

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50.3.2 The above table shows that there were no imports from other sources during the period Apr. 2022 – Mar. 2023 and Apr. 2024 – Mar. 2025. A negligible volume of imports have been observed during the second year of POI. From the above information, it appears that imports of the investigated product from other sources were not the cause of material injury to the domestic industry during the POI.

**50.4 Prices of Imports of Soda Ash from Other Sources**

50.4.1 The Commission's investigation showed that the domestic industry did not suffer injury due to prices of imports of Soda Ash from sources other than the Exporting Countries during the POI. The imports from sources other than the Exporting Countries were only in the second year of POI and their landed cost was higher than the landed cost of the investigated product. The following table shows prices (weighted average landed cost) of imports of the investigated product imported from different sources:

**Table-XXII  
Landed cost of imports and Domestic Industry's Price**

Period	Landed Cost of imports from		Domestic Industry's price
	Alleged Dumped sources	Other sources	
Apr. 2022 – Mar. 2023	--	--	100.00
Apr. 2023 – Mar. 2024	105.60	179.08	121.46
Apr. 2024 – Mar. 2025	103.76	--	118.39

Sources: WeBOC & the Applicants

Note: To maintain confidentiality, actual figures have been indexed with respect to the figure of domestic industry's price in the year Apr. 2022-Mar. 2023 by taking it equal to 100.

50.4.2 The above table shows that the landed cost of Soda Ash imported from other sources was much higher than the landed from the dumped sources during the POI. Therefore, the domestic industry did not suffer material injury on account of prices of imports of Soda Ash from other sources.

**50.5 Contraction in Demand or Change in Pattern of Consumption**

Investigation has revealed that the domestic market contracted by 9 percent during the POI did partly contribute to the injury faced by the domestic industry. The volume of dumped imports increased even at the time of contraction in the domestic market, making the presence of these imports the primary factor in industry's injury. On the basis of above information, it is evident that the domestic industry did suffer some material injury due to contraction in demand during the POI.

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**50.6 Trade restrictive practices of and competition between foreign and domestic producers**

There was no such policy by the government during the POI that has negatively affected the domestic industry and created distortion in the competitive environment between foreign and domestic producers.

**50.7 Developments in Technology**

No development in technology of the investigated product has been observed during the POI.

**50.8 Export Performance of Domestic Industry**

The Commission, during the investigation, found out that there had been a significant increase in the exports of the domestic industry during the second year of POI, which positively contributed to mitigating some effect of the dumped imports of the investigated product. However, exports of Soda Ash by the domestic industry decreased during the last year of the POI.

**51. Causal link**

51.1 The information and analysis in the fore-going paragraphs have, established that the imports of the investigated product from the Exporting Countries were at the dumped prices during POI, which, at the same time, has caused material injury to the domestic industry. Main reasons for material injury to domestic industry were the volume and prices of the dumped imports of the investigated product, as both happened simultaneously in the POI.

51.2 In addition to the material injury to the domestic industry, significant increase in volume of dumped imports coupled with price effects. Furthermore, there were no other factors which caused injury to the domestic industry during the POI.

**F. CONCLUSIONS**

52. After taking into account all considerations for this preliminary determination, the Commission has preliminarily reached the following conclusions:

- i. the application was filed by the domestic industry as the Applicants represent 100 percent of the production of the domestic like product during the POI;
- ii. the investigated product and the domestic like product are like products;
- iii. The investigated product was exported to Pakistan by the exporters/producers from the Exporting Countries at prices below its normal value during the POI;

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- iv. the volume of dumped imports of the investigated product and the dumping margins established for the investigated product are above the negligible and *de minimis* levels respectively;
- v. the dumping margins expressed as a percentage of weighted average adjusted export price at ex-factory level worked out from 28.64 percent to 102.93 percent.
- vi. the domestic industry suffered material injury on account of volume of dumped imports of the investigated product, price undercutting, price depression, decline in market share, sales, productivity, and inventories during the POI, in terms of Sections 15 and 17 of the Act;
- vii. Dumping margins of 28.64 percent to 102.93 percent are enough to cause material injury the domestic industry; and
- viii. there is a causal relationship between dumped imports of the investigated product and the material injury to the domestic industry.

**G. IMPOSITION OF PROVISIONAL ANTIDUMPING DUTY**

53. In view of the analysis and conclusions regarding dumping, material injury, and causation, imposition of provisional antidumping duties on dumped imports of the investigated product is needed to prevent injury being caused to the domestic industry during the course of this investigation in accordance with Section 43 of the Act.

54. Three exporters/foreign producers of the investigated product from Türkiye have provided requisite data/information in this investigation, therefore, their individual dumping margins have been determined on the basis of information submitted by them. Entire imports of the investigated product from Türkiye during the POI for dumping were from these exporters/foreign producers, therefore, anti-dumping duty rate for all other exporters from Türkiye is set at the highest individual dumping margin of the cooperating exporters.

55. The Commission has also considered provisions of Section 43(1) of the Act for imposition of lesser duty and has calculated injury margin (Annexure-V) to ascertain whether a lower duty would be adequate to remove injury being suffered by the domestic industry due to dumped imports of the investigated product. The calculation of injury margin is given below:

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**Table-XXIII**  
**Provisional Anti-Dumping Duty Rates**

<b>Exporters/Producers</b>	<b>Dumping Margins (%)</b>	<b>Injury Margins (%)</b>	<b>Provisional Anti-Dumping duty rates (%)</b>
Sisecam	53.10	5.58	5.58
We Soda	82.81	3.49	3.49
All other Exporters/producers from the Republic of Türkiye	--	5.58	5.58
All other Exporters/producers from the Republic of Kenya	28.64	12.54	12.54

56. Keeping in view provisions of Section 43(1) of the Act, the Commission has decided to impose provisional anti-dumping duties equal to injury margin instead of dumping margins. Therefore, provisional antidumping duties (Table XXVII) on dumped imports of the investigated product importable from the Exporting Countries are hereby imposed for a period of four months effective from January 15, 2026. However, in accordance with Section 51(1)(ea) of the Act, definitive anti-dumping duty will not be levied on imports of the investigated product that are used as inputs in products destined solely for exports and are covered under any scheme exempting customs duty for exports under the Customs Act, 1969. The investigated product is classified under PCT heading No 2836.2000.

57. Soda Ash originated in and/or imported from sources other than the Exporting Countries shall not be subject to the above-mentioned provisional anti-dumping duties.

58. In accordance with Section 51 of the Act, the provisional anti-dumping duty shall take the form of *ad valorem* duty and be held in a non-lapsable personal ledger account established and maintained by the Commission for this purpose. Release of the investigated product for free circulation in Pakistan shall be subject to imposition of such anti-dumping duty.

59. Provisional anti-dumping duty levied would be in addition to other taxes and duties leviable on import of the investigated product under any other law.

60. The provisional anti-dumping duty would be collected in the same manner as customs duty is collected under the Customs Act, 1969 (IV of 1969) and would be deposited in the National Tariff Commission's Non-lapsable PLD Account No.187 maintained under the Head G-11217, PLA with Federal Treasury Office Islamabad.

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(Ahmed Sheraz)  
Member  
January 12, 2026

(Imran Zia)  
Member  
January 12, 2026

(Muhammad Iqbal Tabish)  
Member  
January 12, 2026

(Naeem Anwar)  
Member  
January 12, 2026

(Abdul Rasheed Sheikh)  
Chairman  
January 12, 2026

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Annexure-IComments submitted by the Interested Parties

Comments from <b>REPUBLIC OF TÜRKİYE</b> <b>MINISTRY OF TRADE</b> <b>Directorate General for Imports</b>	NTC's View
<p><i>“Türkiye’s soda ash market is very diversified by exporting more than 100 countries in 2024. In fact, corresponding to only 0.92, 0, 0.41, 0.26%1 from 2021 to 2024 respectively, Pakistan ranked 24<sup>th</sup>, 99<sup>th</sup>, 32<sup>nd</sup> and 37<sup>th</sup> place in Türkiye’s subject merchandise exports to global destinations during the same period. Moreover, the country’s share remained in 32<sup>nd</sup> place and ranked 0.27% in first seven months of 2025. From these figures, it is crystal clear that Pakistan has never been a target market for Türkiye; therefore, Türkiye is not a threat for domestic soda ash producers in Pakistan. Furthermore, on May 25, 2025, Türkiye’s President Recep Tayyip Erdogan met with Prime Minister Shehbaz Sharif of Pakistan. During that meeting, it was discussed that Türkiye and Pakistan would continue to take steps to advance their relations and achieve the goal of a five-billion-dollar trade volume. However, taking into account the common target set in that meeting, any anti-dumping measure (provisional or definitive) will have detrimental effects on this target.”</i></p>	<p>The ranking of an importing country within an exporter’s overall export portfolio has nothing to do with the determination of dumping, material injury, or threat of material injury. In the anti-dumping law, the threshold for initiating an investigation is that dumped imports should be more than 3% of total imports of the importing country in accordance with Section 41(3)(b) of the Anti-dumping Duties Act, 2015. Please refer to Section B of the Preliminary Determination report for the determination of dumping.</p> <p>For bilateral trade relationships, anti-dumping measures are not intended to restrict the trade, but to ensure fair trade practices.</p>
<p><i>“According to Article 3.2 of ADA “With regard to the volume of the dumped imports, the investigating authorities shall consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in the importing Member.” However, the Petitioners select the base year as April 2022-March 2023 in this investigation where exports from subject countries were zero. Selecting base year with no exports from subject countries cannot help an investigation authority to perform a thorough and reliable analysis because an increase from 0 to 100 and from 0 to 1,000,000 can both be evaluated as significant increase. Therefore, we expect from the Commission to urge the Petitioners to reselect their base year as prior to April 2022-March 2023 period where a better comparison can be made to understand whether imports from subject countries really increased significantly either in absolute terms or relative to production or consumption in Pakistan.”</i></p>	<p>In terms of Section 36(3) of the Act, the investigation period shall normally cover thirty-six months for the purposes of an investigation of injury to the domestic industry.</p> <p>The period of investigation for injury is from April 2022-March 2025, as mentioned in the notice of initiation of this investigation. The Commission has analyzed the absolute increase in the volume of dumped imports as well as relative to domestic production of like product, reference paragraph 35 of this report.</p>
<p><i>“According to Table-5 of the Petition, from April 2022 to March 2023 (base year), imports from subject countries were 0 which we stated above that this period should not be selected as the base year in order to make better comparison. During the period of April 2023 to March 2024 (Year-1), imports from subject countries were representing only 3.97% of total domestic market. During the period from April 2024 to March 2025 (Year-2), imports from subject countries were still representing only 4.71% of total domestic market. At these levels, imports are unlikely to exert any substantial negative impact on domestic production. On the contrary, they may yield several positive outcomes. Import diversification enhances consumer choice by providing access to a broader array of products. Furthermore, increased competition can stimulate innovation and efficiency within domestic industries, leading to improvements in both product quality and production processes. Additionally, exposure to international markets encourages local producers to align with global</i></p>	<p>The Commission has examined the volume of dumped imports in accordance with Section 15(2) of the Act and has found that the volume of dumped imports of the investigated product has increased during the POI in absolute terms as well as relative to domestic production (paragraph 35 of this report).</p>

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<p>standards and trends, thereby strengthening their competitiveness. Therefore, any anti-dumping measure (provisional or definitive) is not in public interest and will also harm the domestic industry in medium and long term.”</p>	
<p>“As per the Table-20 of the Petition, the Petitioners were able to increase their prices by 21% in Year-1 and 18% in Year-2 comparing to the base year. Taking into account that while the Petitioners were able to increase their prices significantly during the increase in imports from subject countries how they can complain about the injury caused by insignificant increase in imports from subject countries. Typically, if imports were truly injurious, Petitioners would struggle to raise prices or profitability. Therefore, the Petitioners' argument of material injury caused by a minor rise in imports lacks credibility because the data shows their pricing power was strong enough to offset any potential harm from imports.”</p>	<p>Refer to paragraph 36.1 of this report, the Commission's investigation has revealed that the dumped imports of the investigated product undercuts price of the domestic like product by 13.05 percent and 12.35 percent during the second and last years of POI respectively.</p>
<p>“As per the Table-6 of the Petition, the share of domestic industry in domestic market dropped to 89.42 MT in Year-1 and to 87.44 MT in Year-2 comparing to the base year. However, these decreases were primarily driven by a reduction in total domestic market, which decreased 7 MT in Year-1 and 8 MT in Year-2. On the other hand, imports from subject countries appeared to increase to 3.70 MT in Year-1 and 4.32 MT in Year-2 but as we specified before it is not an increase, rather it is a return to pre 0 imports period. Moreover, as can be seen from Table-7 of the Petition, the Petitioners increased their production level and shifted their sales to export markets. According to Table-7, the Petitioners increased their production by 5.67% in Year-1 and 4.29% in Year-2 comparing to the base year. When we examine their exports, they increased it by 161% in Year-1 and 132.7% in Year-2. These figures clearly indicate that the domestic industry is not experiencing material injury, and if any decline exists, it cannot be attributed to imports.”</p>	<p>Refer to Table-XIII of this report, the domestic industry held 100 percent share of the total domestic market. However, this share declined to 95 percent in the subsequent years. Notably, during the period from April 2023 to March 2024, when the dumped imports entered the market, the dumped imports gained the market share of around 4 percent, despite an overall contraction in the total domestic market. Market share of the domestic industry marginally decreased from 95.85 percent during April 2023 to March 2024 to 95.29 percent during last year of the POI.</p>
<p>“According to Table-7 of the Petition, the index for closing inventories of the Petitioners was 2.34 in base year, when imports was zero, then decreased to 2.11 in Year-1, when imports increased to 3.70, and the index of closing inventories increased to 5.284, when imports slightly increased to 4.32 comparing to Year-1. As can be seen from these figures there is no correlation between the imports and the inventories since the closing inventory amount in the base year, where there were zero imports, was higher than Year-1 where imports increased to 3.70. On the other hand, these small numbers of inventories also clearly show that the Petitioners have no difficulties in selling subject merchandise in recent years.”</p>	<p>Refer to Table-XVI of this report, there is an increase in the closing inventories of the domestic like product during the POI for dumping. This increase is due to decline in domestic as well as export sales of Soda Ash (Refer to paragraph 40.2 of this report).</p>
<p>“As per the Table-11 of the Petition, net profit of the Petitioners increased by 12% in Year-1 and decreased by 9% in Year-2 comparing to the base year. This is another indicator that shows there is no injury that the Petitioners are facing or at least there is no relation between imports and the alleged injury since the Petitioners increased their profit in Year-1 when imports increased from zero to 3.70 MT.”</p>	<p>The profits of the domestic industry remain positive during the POI. The domestic industry's net profit increased by 20% during Apr. 2023 – Mar. 2024 and then decreased by 14% during Apr. 2024 – Mar. 2025. However, still the domestic industry earned profits from its operations during the POI.</p>
<p>“According to Table-14 of the Petition, the Petitioners enjoyed a 264% increase in their growth rate in Year-1 and 427% increase in their growth rate in Year-2 comparing to the base year. These are huge numbers. However, under the analysis section on page 42 of the Petition, the Petitioners state that they had a growth of 81% over the three-year period which is still a significant figure. On the other hand, under the same section on page 43 of the Petition, the make a contradictory statement with its growth rate, they state that “If dumped imports were absent, the</p>	<p>The Commission has preliminary determined that the domestic industry did not suffer material injury on account of growth during the POI (Refer to paragraph 45 of this report).</p>

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<p><i>domestic industry would have been in a stronger position to utilize its expanded capacity effectively, achieving Higher Domestic Production, Improved Financial Returns and operational efficiency. Capturing the domestic market share lost to imports would result in higher production volumes, improving capacity utilization and reducing per-unit fixed costs.” It is really difficult to understand how the petitioners will fulfill the as high as 81% growth with only 4.71% market share of alleged dumped imports. Therefore, the injury claimed by the Petitioners cannot reasonably be attributed to the imports from the subject countries. Rather, the more plausible explanation lies in internal factors such as ineffective management, or other operational inefficiencies within the petitioner companies themselves.”</i></p>	
<p><i>“The Petitioners state that their capacity utilization rate dropped from 77% in the base year to 63% in Year-1 and 58% in Year-2; however, taking into account that they increased their production amount in both Year-1 and Year-2 comparing to the base year, the decreases in their utilization of production capacity stems from significant expansions in their capacities as we specified before under the title of “3.4. Growth”. Naturally, such a substantial increase in capacity leads to a lower capacity utilization rate, even if production output rises. On the other hand, decreases in the domestic market is another reason that caused the decrease in the capacity utilization rate. Consequently, the decline in utilization of production capacity cannot reasonably be attributed to imports. Rather, it reflects the Petitioners’ own business decisions regarding capacity expansion and market conditions.”</i></p>	<p>Refer to Table-XV of this report, the capacity utilization of the domestic industry decreased from 86 percent in Apr. 2022 – Mar. 2023 to 84 percent in Apr. 2023 – Mar. 2024 and further declined to 75 percent in 2023. The decrease in capacity utilization is partly because of increase in production capacity by 20 percent and partly attributed to the decrease in the domestic demand of Soda Ash owing to the rising share of dumped imports during the POI. (Refer to paragraph 39 of this report).</p>
<p><i>“As per the Table-13 of the Petition, the Petitioners increased their number of employees by 4% in Year-1 and 11% in Year-2 comparing to the base year. Moreover, they increased the salaries and wages by 7% in Year-1 and 24% in Year-2 comparing to the base year. On the other hand, their productivity per worker also increased in Year-1 by 2% and decreased only by 6% in Year-2 comparing to the base year. These figures also nullify the allegation that there was injury to the domestic industry or it has any relation with the alleged dumped imports since both imports and the Petitioners’ employment, salaries &amp; wages and productivity increases at the same time.”</i></p>	<p>Refer to Table-XX of this report, the domestic industry experienced decrease in productivity and increase in salaries &amp; wages per unit of production during the POI of dumping (Refer to paragraph 44 of this report).</p>
<p><i>“As specified by the Petitioners on page 44 of the Petition “The domestic soda ash industry has raised investment, with capital expenditures increasing substantially over the past three years.” It is another clear indicator that shows the Petitioners are not experiencing any injury; however, should they be, it cannot be attributed to imports which consists of only 4.71% of the domestic market.”</i></p>	<p>The Commission has preliminary determined that the domestic industry did not suffer material injury on account of ability to raise capital during the POI (Refer to paragraph 45 of this report).</p>
<p><i>“According to Table 15 of the Petition, the Petitioners’ return on investment increased from 13.20% in base year to 15.13% in Year-1 which again contradicts with the allegation of injury caused by imports since imports from subject countries also increased during the same term. On the other hand, their return on investment decreased only by 0.3% in Year-2 comparing to the base year, this figure is nothing especially taking into account that total domestic market decreased by 8% in Year-2.”</i></p>	<p>The Commission has preliminary determined that the domestic industry did not suffer material injury on account of return on investment during the POI.</p>
<p><i>“Another positive indicator of the Petitioners is provided in Table 17 of the Petition. According to this table, the Petitioners’ cash flow from operations increased substantially by 442% in Year-1 and 244% in Year-2 comparing to the base year. It is important to note that the mentioned increases occurred in the periods when imports from subject countries increased from 0 to 3.97% and 4.71% in Year-1 and Year-2 respectively.</i></p>	<p>Refer to Table-XIX of this report, the domestic industry demonstrated short-term resilience through increased exports, the decline in the overall cash flows during the period April 2024 to March 2025 reflects growing financial pressure due to dumped imports (Refer to paragraph 43.1 of this report).</p>

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<p><i>These strong financial results further undermine the Petitioners' claims of injury, suggesting that such allegations lack substantive merit."</i></p>	
<p><i>"The Petitioners claim that Türkiye has seen significant soda ash capacity expansions and claims that this will cause material injury to the Pakistani domestic producers. However, contrary to their claims Pakistan has never been or will be a target market for Turkish soda ash exporters. As we specified earlier Türkiye's soda ash market is very diversified by exporting more than 100 countries in 2024. In fact, corresponding to only 0.92%, 0%, 0.41%, 0.26% from 2021 to 2024 respectively, Pakistan ranked 24th, 99th, 32nd and 37th place in Türkiye's subject merchandise exports to global destinations during the same period. Moreover, the country's share remained at 0.27% and ranked as 32nd export market in first seven months of 2025..... The Petitioners also make comment under the title of 2. Capacity Additions Globally from page 55 to 57. They stated that many firms in various countries made investments in recent years including themselves. However, these countries, including manufacturers from Türkiye, did not target Pakistan's market vice versa share of imports dropped significantly. These facts also nullify the Petitioners' allegations."</i></p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic industry caused by dumped imports from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.</p>
<p><i>"On page 58 of the Petition, the Petitioners state that "Evidence shows limited alternative export markets for Kenya and Türkiye's soda ash due to various challenges". This is another false statement made by the Petitioners. According to ITC Trademap data, Türkiye exported the subject merchandise to 103 different countries in 2024 and Pakistan ranked only 37th in this list. These data clearly shows that Türkiye have wide range of markets and Pakistan is not a primary target market for Türkiye..... However, none of the data or argument that is provided by the petitioner shows any change in circumstances since 2021, date of the previous investigation. With this context, Türkiye believes that the Petitioners' argument of the threat of injury is not based on facts but merely on allegation, conjecture or remote possibility."</i></p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic industry caused by dumped imports from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.</p>
<p><i>"Article 3.5 of the Anti-Dumping Agreement pins out that "The authorities shall also examine any known factors other than the dumped imports which at the same time are injuring the domestic industry, and the injuries caused by these other factors must not be attributed to the dumped imports. Factors which may be relevant in this respect include, inter alia, the volume and prices of imports not sold at dumping prices, contraction in demand or changes in the patterns of consumption, trade restrictive practices of and competition between the foreign and domestic producers, developments in technology and the export performance and productivity of the domestic industry"..... We would like to reiterate that contrary to the Petitioners' allegations, there is no injury that the Petitioners are facing during the period of injury. However, taking into account that imports from subject countries is not even close to its pre-nil period, there is only one main indicator remains to be affecting the domestic industry and that was the decrease in total domestic market. To be more specific, according to Table-6 of the Petition, total domestic market dropped by 7% in Year-1 and 8% in Year-2 comparing to the base year. Therefore, if there is any injury, it is caused by the decrease in total domestic market."</i></p>	<p>Refer to paragraph 55 of this report, in accordance with Section 18(2) of the Act, the Commission also examined factors, other than dumped imports of the investigated product, which could at the same time cause injury to the domestic industry and determined on preliminary basis that no factor other than dumped imports have caused material injury to the domestic industry.</p>
<p><i>"Article 3.5 of the ADA states that "It must be demonstrated that the dumped imports are, through the effects of dumping, as set forth in paragraphs 2 and 4, causing injury within the meaning of this Agreement.</i></p>	<p>The Commission has determined causal link between dumped imports of the investigated product and material injury to the domestic industry in accordance with</p>

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<p><i>The demonstration of a causal relationship between the dumped imports and the injury to the domestic industry shall be based on an examination of all relevant evidence before the authorities". The Petitioners claim that economic indicators showed a declining trend due to the imports from Türkiye. However, for the most of the parameters, we do not see any examination by the Petitioners on the correlation between imports and injury parameters.....All these increases occurred when imports from subject countries increased from 0 to 3.97% and 4.71% of total domestic market share in Year-1 and Year-2 respectively. Hence, it is impossible to link the Petitioners' alleged injury with the imports from Türkiye."</i></p>	<p>provisions of Article 3.5 of the ADA and Section 18 of the Act. Refer to Part E of this report.</p>
<p align="center"><b>Comments from</b></p> <p align="center"><b>i) Ghani Glass Limited,</b></p> <p align="center"><b>ii) We Ic ve Dis Ticaret Anonim Sirketi;</b></p> <p align="center"><b>iii) Soda World Ltd;</b></p> <p align="center"><b>iv) Eti Soda Uretim Pazarlama Nakliyat Ve Elektrik Uretim Sanayi Ve Ticaret Anonim Sirketi;</b></p> <p align="center"><b>v) Kazan Soda Elektrik Uretim Anonim Sirketi, &amp;</b></p> <p align="center"><b>vi) Pakistan Glass Manufacturers Association</b></p>	<p align="center"><b>NTC's View</b></p>
<p><i>"The procedural framework governing anti-dumping investigations mandates under Section 23 of the Act that, before initiation, the investigating authority must satisfy itself that the evidence supporting the application is accurate, adequate, and sufficient. Central to this process is the clear and precise definition of the "product under consideration". This is a fundamental requirement that ensures the investigation is grounded on a reliable evidentiary basis. The necessity for a well-defined product scope arises from the inherent need to conduct meaningful price comparisons.....The current Investigation is proceeding with the product defined broadly as "Disodium Carbonate" (Soda Ash) classified under PCT 2836.200. This classification encompasses both dense and light soda ash without distinction. While initial submissions (the Application) claim these product grades are commercially substitutable, later communications (response to deficiency letter) acknowledge differentiated industry preferences. Notably the predominant use of dense soda ash in glass manufacturing compared to the use of light soda ash in detergent and chemical sectors."</i></p>	<p>The Commission fulfilled requirements of Sections 20 and 23 of the Act while deciding initiation of this investigation.</p> <p>The investigated product is Disodium Carbonate, known as Soda Ash, having chemical formula Na<sub>2</sub>CO<sub>3</sub>, produced by the domestic industry. Soda Ash is a white, crystalline, water-soluble material. The investigated product is classified under PCT Heading No. 2836.2000.</p> <p>There is no bifurcation of Dense or Light Soda Ash in the Pakistan Customs Tariff. Further, the distinction between light and dense Soda Ash relates only to bulk density and not to chemical composition and tariff classification.</p>
<p><i>"It is submitted that the confidentiality claims made by the Applicants are excessive, unwarranted, and in some cases misleading. The Commission is therefore urged to review these claims strictly, reject those that do not meet the statutory criteria, and require proper non-confidential disclosure. Only then can the investigation proceed in accordance with Section 31(5) of the Act and the requirements of transparency and due process under the WTO Agreements."</i></p>	<p>The information submitted by the Applicants meet requirements of Section 31 of the Act as it provided non-confidential summaries of all the confidential information, which provide reasonable understanding of the confidential information.</p>
<p><i>"Before addressing specific elements of dumping, injury, and causation, it is submitted that the Investigation is compromised by selective use of data and internal contradictions. Mainly the alternating treatment of export sales. At times exports are excluded so as to present domestic declines as determinative of injury, and at other times exports are included without distinction when this supports an adverse portrayal. This shifting methodology undermines the objectivity required for an investigation. Table XII (Market Share) is a clear example. The Commission relies only on domestic sales to show a decline in the Applicants' share of the local market, treating exports as irrelevant. This narrow focus allows the Applicants to frame a modest contraction in local sales as "material</i></p>	<p>Refer to Table XIII of this report, export sales are irrelevant for the determination of domestic market share. In order to determine the size of the total domestic market, domestic sales and imports are considered.</p> <p>The Commission fulfilled requirements of Sections 20 and 23 of the Act while deciding initiation of this investigation.</p> <p>However, exports by the domestic industry are well captured in Table XVI of this report. Further, export</p>

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<p><i>injury,” while concealing that total production and sales, inclusive of exports, were in fact rising..... Taken together, the alternating treatment of exports and the selective reliance on single-year declines demonstrate that the evidence presented in the Application was neither sufficient nor objective. An analysis that frames the same export sales as either irrelevant or decisive depending on convenience cannot meet the evidentiary standard of Section 23. The initiation therefore rests on a fatally inconsistent record.”</i></p>	<p>performance of the domestic industry is also analyzed in paragraph 50.8 of this report.</p>
<p><i>“Table VIII, as reproduced below, within the Initiation Memo, demonstrates how the volume of imports of the Investigated Product changed during the course of the POI. It can be observed that the volume of alleged dumped imports has increased. As per S.15(2) of the Act, the Commission only needs to determine whether there has been a significant increase in alleged dumped imports (either in absolute terms or relative to production or consumption in Pakistan). Any increase, however, is not indicative of injury itself..... The volume analysis also fails to account for the Applicants’ continued export growth during the same period. Table XV – Inventories of the Domestic Like Product shows that while domestic sales declined marginally, export sales increased 160% in Year 2 and Year 3 remained high, despite a 10% decline. This indicates that any shifts in domestic volume were a matter of sales allocation strategy, not displacement by imports. In light of the above, the initiation’s finding of a “significant” increase in dumped imports is unsustainable. The data, when viewed objectively and in context, shows negligible penetration into a highly concentrated market, precisely the scenario in which WTO jurisprudence and sound economic analysis agree that volume effects cannot form the basis of a material injury finding.”</i></p>	<p>The Commission has examined the volume of dumped imports in accordance with Section 15(2) of the Act and has found that the volume of dumped imports of the investigated product has increased during the POI in absolute terms as well as relative to domestic production (paragraph 35 of this report).</p> <p>The export performance of the domestic industry is discussed at paragraph 50.8 and Table XVI of this report.</p>
<p><i>“The undercutting figures presented are neither economically meaningful nor legally sufficient to establish injury. They reflect structural cost advantages inherent to natural soda ash, occur in a market dominated by the Domestic Industry, and are contradicted by the Applicants’ sustained profitability. The Commission’s failure to account for these factors renders its reliance on price undercutting unsustainable under both the Act and the Agreement.”</i></p>	<p>Refer to paragraph 36.1 of this report, the Commission’s investigation has revealed that the dumped imports of the investigated product undercuts price of the domestic like product by 13.05 percent and 12.35 percent during the second and last years of the POI respectively.</p> <p>It may be noted that in Türkiye, there are two producers (groups) and one of the producers produces Soda Ash from the Synthetic process.</p>
<p><i>“In the Commission’s findings show that there was no price depression in Year 1 or Year 2, and only a marginal depression of 2.59% in Year 3. A single, small percentage change, occurring only in the final year of the POI, does not satisfy the requirement for a sustained, significant negative price trend. In EC – Tube or Pipe Fittings, the Panel held that price effects must be examined in their overall context and cannot be based on isolated data points. Here, the isolated figure in Year 3 does not establish a meaningful pattern of price depression over the POI..... The Commission’s reliance on a 2.59% depression in a single year cannot meet the standard of “material” injury under Section 15 of the Act and Article 3.1 of the Agreement.”</i></p>	<p>Refer to paragraph 36.2 of this report, the Commission’s investigation has preliminary determined that the domestic industry suffered injury on account of price depression during the last year of the POI.</p>
<p><i>“The record shows that there was no price suppression in Year 1 or Year 2, with only a marginal figure of 1.18 Rs/MT in Year 3. This isolated and minimal variance is insufficient to demonstrate any meaningful price suppression..... The suppression figure is similarly marginal at Rs. 1.18/MT and, when viewed alongside steadily improving</i></p>	<p>Refer to paragraph 36.3 of this report, the domestic industry did not face price suppression during the POI.</p>

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<p><i>profit margins over the POI, cannot reasonably be characterized as injurious. On any objective assessment, the price effects element of injury analysis is not met.”</i></p>	
<p><i>“The Applicants’ combined market share remained consistently above 95% throughout the POI. The alleged dumped imports accounted for only 4.07% of the domestic market in Year 2 and 4.66% in Year 3. At such low penetration levels, the presence of these imports cannot reasonably be said to have eroded the Applicants’ market position in any material way. In a duopolistic structure, such as the soda ash market in Pakistan, control over more than 95% of the market allows the incumbents to exercise significant pricing power, determine distribution patterns, and dictate supply conditions. These structural advantages are incompatible with the notion that imports of less than 5% share could materially undermine the Domestic Industry’s competitive position..... The Commission’s finding of injury on the basis of such marginal variation is therefore unsupported by the evidence and inconsistent with Section 15 of the Act and Article 3.1 of the Agreement. “</i></p>	<p>Refer to Table-XIII of this report, the domestic industry held a 100 percent share of the total domestic market. However, this share declined to 95 percent in the subsequent years. Notably, during the period from April 2023 to March 2024, when the dumped imports entered the market, the dumped imports gained the market share of around 4 percent, despite an overall contraction in the total domestic market. Market share of the domestic industry marginally decreased from 95.85 percent during April 2023 to March 2024 to 95.29 percent during last year of the POI.</p>
<p><i>“The Applicants’ capacity utilization fell from 86% in Year 1 to 75% in Year 3. On its face, this decline might appear to indicate underuse of resources; however, in context this reflects the signs of a healthy industry with the Applicants investing into capacity expansion in preparation for future demand. During the POI, the Applicants undertook substantial investments to increase production capacity, as acknowledged by the Commission while assessing Effect on Growth and Ability to Raise Capital. This expansion naturally lowers the utilization rate unless market demand grows proportionately..... In light of these facts, the fall in capacity utilization does not support a finding of material injury caused by imports. It is a predictable result of investment-led expansion in a temporarily contracting market, wholly consistent with a healthy, forward-looking industry.”</i></p>	<p>Refer to Table-XV of this report, the capacity utilization of the domestic industry decreased from 86 percent in Apr. 2022 – Mar. 2023 to 84 percent in Apr. 2023 – Mar. 2024 and further declined to 75 percent in 2023. The decrease in capacity utilization is partly because of increase in production capacity by 20 percent and partly attributed to the decrease in the domestic demand of Soda Ash owing to the rising share of dumped imports during the POI.</p>
<p><i>“The Applicants’ indexed net profit on domestic sales rose sharply from 100 in Year 1 to 142 in Year 2, before moderating slightly to 133 in Year 3. Even with this adjustment, profitability at the close of the POI was substantially higher than at its outset. This is the only comprehensive trend over the full POI, and it demonstrates an overall strengthening, not weakening, of the Domestic Industry’s financial position..... The Year 3 dip also coincided with macroeconomic slowdowns and contraction in domestic demand, factors that inevitably affect profitability independent of import levels. The record contains no indication that the Commission separated these effects from the alleged impact of dumped imports, contrary to Section 18’s non-attribution requirement. Sustained or elevated profitability necessarily undermines claims of material injury. When measured across the full POI, the applicants’ profitability improved markedly, indicating resilience and commercial strength. This cumulative evidence cannot be reconciled with the conclusion that dumped imports materially injured the domestic industry.”</i></p>	<p>The profits of the domestic industry remained positive during the POI. The Commission has preliminary determined that the domestic industry did not suffer material injury during the POI (Refer to paragraph 41.2 of this report).</p>
<p><i>“The Commission relies on the Year-3 increase in closing inventory (from 2.11 to 5.28) to infer injury. That inference ignores both the POI pattern and the arithmetic of the inventory bridge. Between Year-1 and Year-2, closing inventory fell (2.34 to 2.11) while imports rose; inventories therefore do not track imports in any consistent way. On contributions, the export decline in Year-3 (~2.88) accounts for the larger share of the inventory build, while the domestic sales decline (~1.72) explains the</i></p>	<p>Refer to Table-XVI of this report, there is an increase in the closing inventories of the domestic like product during the POI for dumping. This increase is due to decline in domestic as well as export sales of Soda Ash and partly because of dumped imports (Refer to paragraph 40.2 of this report).</p>

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<p>balance. In other words, the Year-3 stock increase is driven more by reduced exports than by reduced domestic sales. That is consistent with the Applicants' own account of global oversupply and weaker external demand, not with import-driven displacement at home."</p>	
<p>"The Applicants' reported cash flows represent the combined results of all their operations, including non-soda ash sectors. As such, they do not provide a precise or isolated picture of the financial position of the domestic soda ash business. Across the POI, these cash flows show no clear trend beyond being consistently higher than in the base year. This alone undermines any claim that they reflect injury linked to the alleged dumped imports. In the absence of a distinct, negative trajectory in cash generation specific to soda ash operations, cash flow cannot reasonably be relied upon as an injury indicator under the Act or the Agreement."</p>	<p>The Commission has preliminary determined that the domestic industry did not suffer material injury during the POI (Refer to paragraph 43.1 of this report) on account of cash flows.</p>
<p>"The Applicants' employment figures increased each year of the POI. This is incompatible with claims of material injury. An industry facing genuine import-driven distress would not reasonably expand its workforce year-on-year. Total salaries and wages also rose across the POI, even outpacing the increase in employment. This indicates the Applicants not only maintained but enhanced remuneration levels, which is a marker of operational stability and confidence rather than contraction or crisis..... The employment and wage data, viewed together with capacity investment decisions, demonstrate an industry positioning itself for growth, not retrenchment."</p>	<p>Refer to Table-XX of this report, the domestic industry experienced decrease in productivity and increase in salaries &amp; wages per MT during the POI of dumping (Refer to paragraph 44.1 of this report).</p>
<p>"The Applicants' ROI was 13.2% in Year 1, rose to 15.13% in Year 2, and settled at 12.9% in Year 3. Across the POI, this reflects a broadly stable and sustainable return profile. Year 3 ROI is essentially level with the base year, showing no evidence of structural deterioration. The intervening Year 2 increase demonstrates that the industry was capable of delivering improved returns even during the POI. Any minor variation over the period is consistent with normal business fluctuations and the broader macroeconomic environment, including the higher interest and policy rates prevailing in Pakistan during 2023–2024."</p>	<p>The investigation has shown that the domestic industry did not suffer material injury on account of return on investment during the POI (refer to paragraph 42 of this report).</p>
<p>"The Commission has accepted that the Applicants did not suffer any impairment in their ability to raise capital during the POI and further acknowledged that significant investments including capacity expansions were undertaken over this period. This acceptance is determinative. The ability to secure financing and commit substantial funds to long-term projects is a core indicator of an industry's health and future viability. It is inherently inconsistent with a finding of material injury "by reason of" the alleged dumped imports."</p>	<p>The investigation has shown that the domestic industry did not suffer material injury on account of ability to raise capital during the POI. (see paragraph 45 of the report)</p>
<p>"The Commission also emphasized that Türkiye and Kenya have undertaken significant capacity expansions, with Türkiye adding millions of tonnes and Kenya increasing its capacity as well. However, Pakistan's small and saturated market, with a dominant Domestic Industry holding over 90% market share, is plainly not a primary or even significant target for this new capacity..... WTO panels have found that inventories with exporters are only probative if the authority explains their likely effect on the domestic market in question. In the present case, while the Commission noted global oversupply and the existence of capacity expansions in Türkiye and Kenya, it did not identify any evidence of inventoried product earmarked for Pakistan, nor did it explain how such inventories, wherever located, would likely result in a surge of dumped imports into Pakistan. This omission weakens the Commission's reliance on inventories as a factor supporting the existence of a threat of material</p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic industry caused by the dumped imports of the investigated product from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.</p>

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<p><i>injury.”</i></p> <p><i>“The demonstration of a causal relationship between the dumped imports and the injury to the Applicants is to be based on an examination of all relevant factors before it. The Commission is duty bound to examine any known factors other than dumped imports which at the same time are injuring the Applicants, and the injuries caused by these factors must not be attributed to dumped imports.....The Commission is obliged to examine known factors, other than imports of the Investigated Product, which are injuring the Domestic Industry to ensure that any injury caused by such other factors is not misattributed in accordance with Section 18 of the Act and Article 3.5 of the Agreement.”</i></p>	<p>The Commission has determined causal link between dumped imports of the investigated product and material injury to the domestic industry in accordance with provisions of Article 3.5 of the ADA and Section 18 of the Act. Refer to Part E of this report.</p>
<p><i>“Section 3.5 of the Agreement and Section 18(3) of the Act require the Commission to ensure that injury caused by other known factors is not attributed to the effects of alleged dumped imports. This “non-attribution” obligation is substantive and demands a separation and distinction between the effects of imports and the effects of other factors. The authority must not only identify other known factors but must also explain how it ensured that the injury caused by these other factors was not attributed to dumped imports. The Commission’s determination here fails to meet that standard. The record here shows that the most significant pressures on the Applicants during the POI were macroeconomic, structural, and strategic, rather than the marginal presence of imported Soda Ash.”</i></p>	<p>Refer to paragraph 50 of this report, in accordance with Section 18(2) of the Act, the Commission also examined factors other than dumped imports of the investigated product, which could at the same time cause injury to the domestic industry and preliminary determined that no factor other than dumped imports have caused material injury to the domestic industry.</p>
<p><i>“The Domestic Industry already benefits from substantial protection through the prevailing duty and tariff structure. Imports of Soda Ash into Pakistan from the alleged sources are subject to: Customs Duty at 10%, Regulatory Duty at 5%, and Sales Tax at 18%, with Withholding Income Tax at 12%. This results in a total incidence of 45%. The current tariff levels have a clear protective effect, as evidenced by the Commission’s own findings of only 2.59% price depression and about 1% price suppression..... Given the quantum of Import Duties in place, it would be negligent to ignore the situation wherein through the imposition of an onerous duty structure, the Domestic Industry is already the recipient of abundant protection, and no further protection is required, via the imposition of anti-dumping duties.”</i></p>	<p>This investigation is being conducted against dumping of the investigated product and injury to the domestic industry under the Act. The rationalization of statutory rates of import duties and taxes are dealt under NTC Act, 2015.</p> <p>The Commission has strictly followed the provisions of the Act.</p>
<p><i>“The Pakistani national interest would not be served by the Commission choosing to pursue this Application. It should be noted that the industrial users of the Investigated Product and downstream industries will suffer through the price increase that would occur as a result of measures being imposed against imports. Not only will there be an increase in the price of the Investigated Product, but the Applicants will then be able to reinforce their dominant position in the market to the disadvantage of the downstream industries.....It is in the interest of the domestic users, the general public, Pakistan’s trade relations with other countries, and the nation at large that the current Investigation should be terminated immediately as there is no substantial basis for continuation of the same.”</i></p>	<p>The Commission is fully cognizant of the provisions of the Act. Anti-dumping duties do not prohibit imports or distort supply chains, they simply ensure that imports enter Pakistani market at fair, non-dumped prices.</p>
<p><i>“The volume of alleged imports into Pakistan during the POI is minuscule, both in absolute terms and in relation to the size of the domes/c industry. Further, there is no “significant increase” in the volumes of imports either and any such apparent increase is manufactured due to there being no imports during the first year of the POI.”</i></p>	<p>The Commission has examined the volume of dumped imports in accordance with Section 15(2) of the Act and has found that the volume of dumped imports of the investigated product has increased during the POI in absolute terms as well as relative to domestic production (paragraph 35 of this report).</p>

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<p><i>"The available evidence, including recent export trends for Türkiye and Kenya (the "Exporting Countries") and projected growth of global markets for Disodium Carbonate ("Soda Ash"), does not support the conclusion that any clear or imminent threat exists. The pattern of exports since 2022 has remained stable and limited, and there is no basis to anticipate a surge of exports to Pakistan. The same conclusion was reached by the Commission in 2022 in its Report on Termination of Anti-Dumping Investigation on Dumped Imports of Disodium Carbonate (Soda Ash) into Pakistan Originating in and/or Exported from the Republic of Turkey, dated February 07, 2022 (the "Previous Report")."</i></p>	<p>The Commission has preliminary determined material injury to the domestic industry caused by the dumped imports from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only. The threat of material injury to the domestic industry has not been examined by the Commission.</p>
<p><i>"The circumstances surrounding India's recent imposition of anti-dumping duties on Soda Ash imports are materially different from those prevailing in Pakistan. The conditions that formed the basis of the Indian determination particularly the scale of imports, the behaviour of domestic demand, and the protection afforded to downstream industries, do not exist in Pakistan. Those differences are significant and preclude any direct or indirect analogy between the two cases."</i></p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic industry from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury caused by the dumped imports to the domestic industry only.</p>
<p><i>"The financial data published by LCI for the last three financial years: FY23, FY24, and FY25, demonstrate the company as a whole remains in a strong and stable position, showing no indication of deterioration that might support a claim of material injury under Section 15 of the Act. Across this three-year period, net turnover increased from approximately PKR 109.5 billion in FY23 to PKR 120.5 billion in FY24, and then remained effectively stable at PKR 120.0 billion in FY25."</i></p>	<p>The profits of the domestic industry remained positive during the POI. The profits of the domestic industry remained positive during the POI. The Commission has preliminary determined that the domestic industry did not suffer material injury during the POI (Refer to paragraph 41.2 of this report).</p>
<p><i>"While the contribution of the Soda Ash segment declined modestly from FY24 to FY25, this movement is fully explained by LCI itself. In its Annual Report 2025, the Company provided the following account of the conditions affecting Soda Ash during the year: "The soda ash market witnessed subdued performance during FY2024-25, primarily due to weak demand from the domestic glass and paper sectors. Additionally, a global supply overhang exerted downward pressure on prices, rendering exports to key international markets commercially unviable. Despite a 6% decline in domestic sales and a 48% decline in exports, the Business remained resilient." ..... Nevertheless, these segments do not possess the scale or stability necessary to sustain LCI's overall financial position. It is the Soda Ash segment that continues to underpin company's profitability, providing for LCI's consolidated performance to remain strong across the period."</i></p>	<p>Refer to Table-XIII of this report, the domestic industry held a 100 percent share of the total domestic market. However, this share declined to 95 percent in the subsequent years. Notably, during the period from April 2023 to March 2024, when the dumped imports entered the market, the dumped imports gained the market share of around 4 percent, despite an overall contraction in the total domestic market. Market share of the domestic industry marginally decreased from 95.85 percent during April 2023 to March 2024 to 95.29 percent during last year of the POI.</p>
<p><i>"Applying these criteria to the facts shows that none of the statutory conditions are met. First, with respect to Section 19(1)(a), there has been no significant rate of increase in imports from the alleged sources. The increase observed between year 2 and year 3 of the POI was only 17%, and even this modest variation must be understood in the context of extremely small absolute volumes. Import penetration throughout the POI was approximately 4% of the domestic market, far too low to materially affect the position of the Applicant as illustrated in the preceding sections. More importantly, the pattern of imports after the POI confirms the same conclusion. We understand that that the volume of imports from the alleged sources has remained stable and has not shown any notable upward movement that could support an inference of imminent threat. There is, therefore, no basis under S19(1)(a) to conclude that Pakistan is experiencing, or is about to experience, a surge of dumped imports."</i></p>	<p>This investigation is being conducted on dumping of the investigated product and injury to the domestic industry under the Act.</p> <p>The Commission has strictly followed the provisions of the Act. Further, the Commission did not rely on the Indian Anti-dumping Investigation, as the Commission has preliminary determined material injury to the domestic industry from the Exporting Countries, therefore, the Commission has not analyzed factors under threat of material injury to the domestic industry.</p>
<p><i>"Turning to Section 19(1)(b), while it is correct that Türkiye is one of the few regions with naturally occurring trona ore and therefore hosts export-</i></p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic</p>

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<p>oriented soda ash facilities, this fact alone cannot establish threat. S19(1)(b) explicitly requires the Commission to consider exporter capacity together with “the availability of other export markets to absorb any additional exports”. This qualifier is decisive in the present case. Our clients maintain a highly diversified global customer base, with export customers in over 80 countries, including well-established destinations such as the Netherlands, Spain, and Italy, as well as expanding markets such as Poland..... This stands in sharp contrast to conditions in Pakistan, where soda ash consumption has contracted over the POI owing to reduced demand from downstream industries. A shrinking market of this nature does not offer the absorption capacity or commercial attractiveness necessary to serve as an outlet for large-scale export-oriented production.”</p>	<p>industry caused by dumped imports from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.</p>
<p>“Section 19(1)(c) likewise provides no support for a threat determination. The evidence shows that imports are not entering at prices that depress or suppress domestic prices. Domestic prices rose from indexed level of 100 in Year 1 to 121.46 in Year 2, and remained at 118.39 in Year 3 of the POI; domestic prices today are significantly higher than at the start of the POI. Further, there is no evidence of price suppression either. The difference between LCI’s cost to make and sell and its selling price, i.e. the margin, increased over the POI, rising from 16.21% in Year 1 to 20.08% in Year 3. This widening margin is fundamentally inconsistent with any allegation that imports are preventing Applicant from raising prices, supported by the analysis of the Applicant’s financials in the preceding section.”</p>	<p>Refer to paragraph 48 of this report, the Commission has preliminary determined material injury to the domestic industry caused by dumped imports from the Exporting Countries; therefore, the Commission has restricted the injury examination with respect to the material injury to the domestic industry only.</p>
<p>“The Indian anti-dumping Investigation mentioned earlier, and the Final Findings – Anti-Dumping Investigation concerning imports of Soda Ash originating in or exported from Turkey, Russia, USA, and Iran, dated 29.09.2025 (the “Indian Determination”) in it warrant brief clarification for the sake of completeness. In some investigations, foreign trade remedies are occasionally cited as background context for assessing future exporter behaviour. To avoid any ambiguity, these submissions address the Indian determination solely to demonstrate that the circumstances underpinning India’s decision do not exist in Pakistan, therefore the Indian Determination cannot be transposed..... The situation in Pakistan is fundamentally different. The domestic demand for soda ash has declined significantly throughout the POI. Section 18(3)(b) of the Act expressly recognizes “contraction in demand or changes in the patterns of consumption” as a relevant factor that the Commission must examine when identifying causes of injury other than imports. In the present investigation, this statutory factor is directly implicated. The domestic industry’s own data show that its domestic sales declined by approximately 12.5%, while the size of the Pakistani soda ash market itself contracted by over 8% during the POI. These movements track one another closely and indicate that the dominant cause of reduced sales is the slowdown in downstream sectors..... In Pakistan, such protections do not exist. The domestic glass industry operates without anti-dumping duties that would insulate it from international competition. In an unprotected and demand-constrained sector, any increase in input prices would either be passed through to the construction sector, further delaying its revival, or absorbed at the expense of the domestic producers. This structural difference is critical: the balancing exercise undertaken by the Indian Authority relied on</p>	<p>The Commission did not rely on the Indian Anti-dumping Investigation, as the Commission has preliminary determined material injury to the domestic industry caused by dumped imports from the Exporting Countries, therefore, the Commission has not analyzed factors under threat of material injury to the domestic injury.</p>

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<i>downstream protections that do not exist in the present case. ”</i>	
<b>Comments from Captain -PQ Chemicals (Ltd.)</b>	<b>NTC's View</b>
<i>“Against this demand the local production capacity is approximately 950000 tons (as given by the two local manufacturers). Around 2016 the local capacity was equivalent to the local demand, which had been growing at about 12% per annum. Keeping this in mind and international demand, the local producers have enhanced their production capacities; however, the consumption of soda ash has remained constant for the last seven years and in some cases even declined. Thus, creating a gap, till recently local manufacturers were exporting soda ash mainly to China, middle east and far east. Since the beginning of this year, due to slow demand of soda ash in China, Turkey, USA, Europe and China are all exporting Soda ash, thus bringing prices down to a reasonable level.”</i>	Refer to Table-XIII of this report, the domestic industry held a 100 percent share of the total domestic market. However, this share declined to 95 percent in the subsequent years. Notably, during the period from April 2023 to March 2024, when the dumped imports entered the market, the dumped imports gained the market share of around 4 percent, despite an overall contraction in the total domestic market. Market share of the domestic industry marginally decreased from 95.85 percent during April 2023 to March 2024 to 95.29 percent during last year of the POI.
<b>Comments from Tariq Glass Industries (Ltd.)</b>	<b>NTC's View</b>
<i>“The Commission will appreciate that such imports being minimal in volume, directed solely toward internal manufacturing needs and undertaken in good faith, cannot reasonably be construed as causing material injury to the domestic industry within the meaning of Sections 2(i) and 23 of the Act. Rather, they were consistent with legitimate commercial practice and intended to preserve competitiveness, operational continuity and the interests of our stakeholders.”</i>	Please refer to Part C (Injury to the Domestic Industry) of this report.

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**Annexure-II**

**Normal Value of Sisecam**

<b>Description</b>	<b>US\$/MT</b>
Gross Value	100.00
Invoice level discount/surcharge	0.42
Inland Freight	5.63
Net Price	93.95

Note: To maintain confidentiality, actual figures have been indexed by taking gross value equal to 100.

**Preliminary Determination and Imposition of Provisional Anti-Dumping Duties on Dumped Imports of Disodium Carbonate (Soda Ash) into Pakistan Originating in and/or Exported from the Republic of Türkiye and the Republic of Kenya**

**Annexure-III**

**Normal Value of Kazan Soda**

<b>Description</b>	<b>US\$/MT</b>
Gross Value	100.00
Inland Freight	4.53
Net Price	95.47

Note: To maintain confidentiality, actual figures have been indexed by taking gross value equal to 100.

**Preliminary Determination and Imposition of Provisional Anti-Dumping Duties on Dumped Imports of Disodium Carbonate (Soda Ash) into Pakistan Originating in and/or Exported from the Republic of Türkiye and the Republic of Kenya**

**Annexure-IV**

**Normal Value of ETI Soda**

<b>Description</b>	<b>US\$/MT</b>
Gross Value	100.00
Inland Freight	3.86
Net Price	96.14

Note: To maintain confidentiality, actual figures have been indexed by taking gross value equal to 100.

**Preliminary Determination and Imposition of Provisional Anti-Dumping Duties on Dumped Imports of Disodium Carbonate (Soda Ash) into Pakistan Originating in and/or Exported from the Republic of Türkiye and the Republic of Kenya**

Annexure-V**Calculation of Injury Margins**

<b>Description</b>	<b>Sisecam</b>	<b>WE Soda</b>	<b>Republic of Kenya</b>
Landed Cost during POI for dumping	100.00	100.00	100.00
Cost to make & Sell of the domestic like product	95.24	93.62	100.66
Estimated Profits (0.10*of cost to make & sell)	9.52	9.36	10.07
Estimated non-injurious price	104.77	102.98	110.72
C&F Price	85.47	85.47	85.47
Injury Margin (Non-injurious price-landed cost)/C&F*100)	5.58	3.49	12.54

\*profits@10% of cost to make & sell for the POI of dumping

Note: To maintain confidentiality, actual figures have been indexed by taking landed cost during the POI for dumping equal to 100.