Annex I: Questionnaire for associated companies involved in sales or marketing of the goods

Guidance

This annex is an essential part of the questionnaire and is intended for companies which are associated with the exporting producer, and which are **not involved in producing** the goods concerned but **are involved in the sale or export** of the goods to the UK. All the general instructions, deadlines and guidance given in this questionnaire are directly applicable to this annex. Each associated company involved should complete this annex separately.

It is essential that the Product Control Numbers used are consistent with those used by your associated company.

The questionnaire is divided into three parts:
Section I – Associated company information
Section II – Information relating to purchase prices and stocks
Section III – Information relating to resale prices

Related persons

As a reminder, please refer to the definition of related persons under **A3 – Organisational structure**.

Section I of Annex I: Associated company information

S1.1 – Identity and contact details

1. Please describe the activities carried out by your company. In your description explain the range of products sold, markets sold to, functions performed, your relationship with the associated company and any other relevant factors.

Answer: Chevron Phillips Chemicals UK Limited ("***CPC UK"***) engages in the marketing of several chemical and plastic products. It is appointed as a non-exclusive distributor under two general distribution agreements, one with Chevron Phillips Chemical Company LP ("***CPChem***") in the United States and one with Chevron Phillips Chemicals International N.V. ("***CPCI***") in Belgium. *[Redacted – Commercially sensitive information]* CPC UK distributes across CPChem's product lines available in its territory, including polymers, petrochemical, polyalphaolefin, normal alpha olefin, specialty chemical and drilling specialty products. In relation to the goods concerned, it distributes linear low-density polyethylene. The goods concerned are manufactured by CPChem in the United States and reach CPC UK by *[Redacted – Commercially sensitive information]* Only the route via CPCI was used during the POI. CPC UK resells the goods to independent customers in the United Kingdom and is the entity that invoices and collects payment from the independent UK customer.
Appendix reference: None

2. Please complete the table below.

Legal name of company:	Chevron Phillips Chemicals UK Limited
Legal structure (e.g., <limited company, sole trader, partnership> etc):	Private Limited Company
Year of establishment:	2000
Other operating names:	CPChem
Name (point of contact):	*[Redacted – Contains personal information]*
Position:	*[Redacted – Contains personal information]*

Address:	C/O KPMG LLP One St. Peter's Square, M2 3AE, Manchester, United Kingdom
Telephone No:	*[Redacted – Contains personal information]*
Email:	*[Redacted – Contains personal information]*
Website:	www.cpchem.com

3. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	Van Bael & Bellis
Address:	Chaussée de La Hulpe 166, 1170 Brussels, Belgium
Telephone No.:	*[Redacted – Contains personal information]*
Email:	*[Redacted – Contains personal information]*
Confirm they have signed authority to act (Yes/No):	Yes – the LoA is attached to CPChem's questionnaire
	Appendix reference: None

S1.2 – About your company

1. Please provide the details of any other operating name you use to sell or market the goods concerned.

Answer: CPC UK purchases the goods concerned from CPChem and CPCI and commercialises such goods under its own name to customers in the UK.
Appendix reference: None

2. Please provide a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI, 1 January 2025 to 31 December 2025) in **S1.2.1 – Shareholders** in **Annex I (Associated companies – Exporter)**. Where known, please give details of their activities in the table.

3. Describe all other goods sold, marketed or otherwise concerned by your company, in the UK. Please complete **S1.2.2 – Other Goods**, **Annex I (Associated companies – Exporter)** showing the volume and value of these goods.

4. Please explain, or demonstrate in a diagram, the overall internal hierarchical and organisational structure of your company. This diagram should show all units involved in the sale and distribution of the goods concerned in the UK and the original market of imports. Clearly state the role of your company.

Answer: CPC UK is a private limited company incorporated in England and Wales, with its registered address c/o KPMG LLP, 1 St Peter's Square, Manchester M2 3AE, United Kingdom. Its business purpose is to act as sales agent for petrochemicals, chemicals and plastics. *[Redacted – Commercially sensitive information regarding internal reporting lines and governance]*.
Appendix reference: None

5. Provide an explanation and diagram outlining your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other associated companies.

Answer: *[Redacted – Commercially sensitive information regarding the shareholders and the level of shares]*. Please refer to CPChem's response for further details.
Appendix reference: Appendix S1.2.5 – Global Company Structure *[Confidential]*

S1.3 – Accounting practices

1. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

Answer: The company's financial year runs from 1 January to 31 December.
Appendix reference: None

2. Please attach copies of your audited accounts for the injury period, 1 January 2022 to 31 December 2025. This may include a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

Answer: The audited accounts of CPC UK for the years 2022, 2023 and 2024 and the audited accounts of Chevron Phillips Chemical Company LLC (CPC UK's indirect parent company) for the years 2022, 2023, 2024 and 2025 are provided.	
	Appendix reference: Appendix S1.3.2 – Audited Accounts *[Confidential]*

3. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period.

Answer: The unaudited accounts of CPC UK for the year 2025 are provided in Appendix S1.3.3.	
	Appendix S1.3.3 – CPC UK – Unaudited Accounts 2025 *[Confidential]*

4. If internal financial statements, management reports, etc. are prepared and maintained for the goods concerned, please provide copies for your most recent financial year and the POI.

Answer: Not applicable.	
	Appendix reference: None

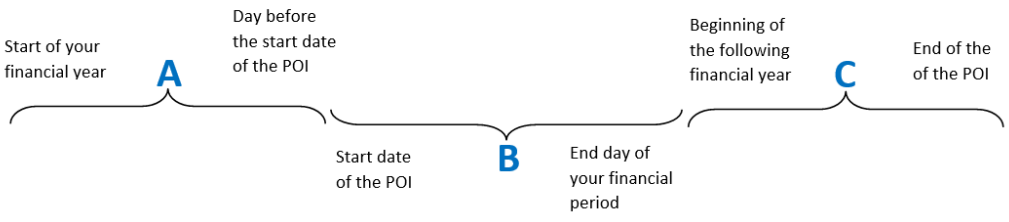
5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI 1 January 2022 to 31 December 2025. If your financial year is fully aligned with the POI, this is all that is required.

   Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

   A. the trial balance which starts from the beginning of your financial year and ends on 31 December 2024.

   B. the trial balance which starts from 1 January to the end of your financial year; and,

   C. the trial balance which starts from the beginning of your following financial year and ends on 31 December 2025.



Answer: A copy of CPC UK's trial balance covering the POI is provided in Appendices S1.3.5.1 to S1.3.5.2.	
	Appendix reference: Appendix S1.3.5 – Trial Balance *[Confidential]*

S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment**, **Annex I (Associated companies – Exporter)**.

2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.

Section II of Annex I: Information relating to purchase prices and stocks

S2.1 – Purchases and stocks

Please complete **S2.1.1 – Purchases** in **Annex I (Associated companies – Exporter)**.

1. Please give a detailed description of how purchases of the goods concerned are made. Take into consideration:
   - the terms of your contract with the supplier (provide a copy).
   - the administrative arrangements involved from the ordering of the goods until their arrival, including customs clearance (if applicable).
   - the terms of payment.
   - transport, insurance, handling, loading and ancillary costs.
   - warranties.
   - guarantees.
   - technical assistance.
   - after sales service, etc.

Appendix reference:
Appendix S2.1.1 – Distribution Agreements *[Confidential]*

2. From the manufacturing of the goods concerned to the point at which your exports reach the UK, please describe the physical movement of the goods throughout the whole process. In your explanation, please include all customs offices involved in the customs clearance of the goods.

Answer: The goods concerned are manufactured by CPChem in the United States. All material sold in the UK during the POI was mLLDPE. *[Redacted – Commercially sensitive information regarding the specific production plants]*

Following polymerisation, the resin is stabilised with additives, extruded, pelletised, quality tested and either packaged or transferred to bulk storage. Product is then moved by rail and/or road from the production site to a US bulk terminal, where it is handled and loaded for ocean export.
The goods are shipped by *[Redacted – Commercially sensitive information regarding delivery]*. Goods are sold by CPCI to CPC UK and by CPC UK to the UK customer.
.
[Redacted – Commercially sensitive information regarding the customs office]

Appendix reference: None

3. Please list all locations where your company keeps stocks of the goods concerned

Answer: None. *[Redacted – Commercially sensitive information regarding the location of the warehouses].*

Appendix reference: None

4. For the goods concerned report all your company's purchases made during the 12 months before the POI but exported during the POI. Add this to **S2.1.2 – Purchases before POI** in the spreadsheet **Annex I (Associated companies – Exporter)** provided.

5. Report additional information relating to your purchases of the goods concerned during the POI. Add this to **S2.1.3 – Purchase information** in the spreadsheet **Annex I (Associated companies – Exporter)** provided.

6. Report all of the stock purchased by your company. Add this to **S2.1.4 – Stocks** in the spreadsheet **Annex I (Associated companies – Exporter)** provided.

Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI, thus please provide all invoices falling within the POI.

S3.1 – General information

1. Describe the physical flows (e.g., inputs and products) and the financial flows (e.g. invoices and payments) involved.

Answer: The goods concerned are manufactured by *[Redacted – Commercially sensitive information]* and shipped by *[Redacted – Commercially sensitive information]*, where they are held at a third-party warehouse under the supplying affiliate's customs supervision arrangements. CPC UK does not alter, repackage or process the goods; they are purchased and resold in the same form. On receipt of a customer order, the goods are customs cleared, released from the warehouse and delivered to the independent customer, generally on *[Redacted – Commercially sensitive information]*.

The financial chain runs through CPCI: CPChem invoices CPCI, which in turn invoices CPC UK. *[Redacted – Commercially sensitive information regarding invoicing and payment terms]*. The resulting channel for the goods concerned during the POI is: *[Redacted – Commercially sensitive information]*.	
	Appendix reference: None

2. Include a detailed flow chart demonstrating terms of sale and pricing to each customer category (e.g. traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

Answer: For the goods concerned, CPC UK sold to independent customers in the United Kingdom during the POI. Its contractual territory is determined by the customer's "sold to" address. *[Redacted – Commercially sensitive information]* CPC UK's corresponding purchase price *[Redacted – Commercially sensitive information]* is established under with *[Redacted – Commercially sensitive information regarding the determination of the purchase price]*. The terms of sale offered to the independent customer do not vary according to which route supplied the material. A flow chart illustrating the channel and the corresponding terms of sale is provided in Appendix S3.1.2.	
	Appendix reference: Appendix S3.1.2 – Terms of Sale and Pricing *[Confidential]*

3. If the goods concerned are changed in any way between purchase and resale, please provide details.

Answer: CPC UK does not physically alter the goods concerned. The material is purchased and resold in the same form.	
	Appendix reference: None

4. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after sales price adjustments.

Answer: CPC UK negotiates and concludes sales of the goods concerned with independent customers in the United Kingdom in its own name. The steps are as follows:

[Redacted – Commercially sensitive information]
Appendix reference: None

5. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

Answer: Answer: *[Redacted – Commercially sensitive information regarding sales price].*
Appendix reference: None.

6. Please provide copies of all price lists issued or in use during the POI.

Answer: Answer: *[Redacted – Commercially sensitive information regarding sales price].*
Appendix reference: None

S3.2 – Sales to independent customers in the UK during the POI

In this part of Section III, you need to provide information on the sales of the goods under consideration made by your company directly to independent customers.

1. Please complete **S3.2 – Sales to ind. customers** in the spreadsheet **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to independent customers for consumption in the UK on a transaction-by-transaction basis.

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Answer: *[Redacted – Commercially sensitive information regarding the CIF calculation methodology and underlying rates]*
Appendix reference: Appendix S3.2.2 – CIF calculation *[Confidential]*

This listing should use the same Product Control Numbers as reported in the table of PCN codes included in the instruction section. Each product sale on a given invoice with a different PCN should be recorded as a separate transaction.

S3.3 – Sales to associated parties in the UK during the POI

Please communicate with your associated parties for the responses to each of the questions within this section.

Please ensure that the information provided by the associated company in **Section II** above is easily and fully reconcilable with the information given below.

1. Please complete **S3.3 – Sales to associated parties** in the spreadsheet **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to associated customers for consumption in the UK on a transaction-by-transaction basis.

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Answer: Not applicable. *[Redacted – Commercially sensitive information].* Accordingly, no CIF value has been calculated for this table.
Appendix reference: None

S3.4 – Selling costs

1. Please complete **Annex S3.4 – Selling costs** in the spreadsheet **Annex I (Associated companies – Exporter)** provided. Please provide the requested information for the goods you sold on the UK market during the POI.

LIST OF APPENDICES

Appendix reference (Folder Name)	Document title	File Qty
Appendix S1.2.5 – Global Company Organisation	*[Confidential – Not subject to any meaningful summary]*	2
Appendix S1.3.2 – Audited Accounts	*[Confidential – Not subject to any meaningful summary]*	7
Appendix S1.3.3 – CPC UK Unaudited Accounts 2025	*[Confidential – Not subject to any meaningful summary]*	1

Appendix S3.1.5 - Trial Balance	*[Confidential – Not subject to any meaningful summary]*	4
Appendix S2.1.1 - Distribution Agreements	*[Confidential – Not subject to any meaningful summary]*	5
Appendix S3.1.2 – Terms of sale and pricing	*[Confidential – Not subject to any meaningful summary]*	1
Appendix S3.2.3 – CIF Calculations	*[Confidential – Not subject to any meaningful summary]*	1