

Anti-Dumping Questionnaire
US Producer (who also Exports to the UK)
Case AD0049: Suspension Poly(vinyl chloride) exported from the United States of America

Period of Investigation (POI):	1 January 2023 – 31 December 2023
Injury period:	1 January 2020 – 31 December 2023
Deadline for response:	23:59 GMT 08 March 2024 Extended until 22 March 2024
Contact details:	AD0049@traderemedies.gov.uk
Completed on behalf of:	Formosa Plastics Corporation, USA and its manufacturing subsidiaries

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

- Confidential
 Non-confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 23:59 GMT 08 March 2024 ([extended until 22 March 2024](#)).

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Introduction

About us, this case and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that Suspension Poly(vinyl chloride) from the United States of America (US) is being dumped (exported to the United Kingdom (UK) at prices less than its normal value) and that this dumping is causing injury to the UK industry for these goods.

Why should I take part?

We are asking US producers (who also export) to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged dumping has occurred and has caused injury to the UK industry.

If you are an exporter of the goods concerned to the UK but do not produce these goods, please complete the separate questionnaire titled 'US exporter only'. If you are a US producer who does not export the goods concerned to the UK, please complete the separate questionnaire titled 'US producer only'.

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

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.

Please provide all the information requested by 23:59 GMT 08 March 2024 ([extended until 22 March 2024](#)). We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at AD0049@traderemedies.gov.uk.

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

Instructions on completing this questionnaire

Preparing your response

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

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annexes and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why. If the answer to a question is "zero", "no" or "none", please write this.

- Please complete the spreadsheet annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2023).
- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods e.g. 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.
- Please refer to the case number, AD0049, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on <https://www.trade-remedies.service.gov.uk/public/case/AD0049/>.

Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#):

- If any of your subsidiaries or associated companies are also an exporting producer of the goods concerned, they should **also** complete the main questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire.
- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the export goods concerned to the UK, they

should complete Annex I, as well as sections of the questionnaire they are reasonably able to answer.

- If your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire.

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

What happens next

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully.
- the Case Team will contact you if further information is required;
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

Verifying the information you supply

The TRA will verify, as far as possible, the information provided to it. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification.

In some circumstances, verification may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit, and state if you have any preferred dates/times (Please include location where verification can take place).

RESPONSE: FPC (as defined below) intends to fully cooperate with your services in this investigation and will make its best efforts to accommodate the on-site verification. We would expect verifications to take place [redacted – locations and period].

Appendix reference: N/A

Once verification is complete, the TRA will prepare a report and share a draft with you. the TRA will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

The scope of this investigation

Goods concerned

This investigation covers Suspension Poly(vinyl chloride) exported from the US, described as:

- Suspension Poly(vinyl chloride) (S-PVC), not mixed with any other substance.

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

39041000 15 and 39041000 80. These codes are only given for information.

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

Like goods

In addition to seeking information about your company's export sales to the UK of the goods concerned, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information regarding the like goods and goods concerned.

Product Control Numbers

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

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

Only a single PCN is being defined at this stage as only a single product type has been identified with no significant differences in technical or physical characteristics. All references in this questionnaire to "Product Control Number" or "PCN" should refer to all the goods concerned as defined by the PCN. When completing the PCN field in the questionnaire annex, only the single PCN identified should be reported.

Description	PCN Descriptor
Suspension PVC, not mixed with any other substance	1

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

RESPONSE: N/A

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

RESPONSE: N/A

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

RESPONSE: N/A

**SECTION A:
 Company structure and operations**

A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

RESPONSE: [redacted – commercially sensitive information].

Legal name of company:	Formosa Plastics Corporation, USA Formosa Plastics Corporation, Texas Formosa Plastics Corporation, Louisiana
Legal structure (e.g., limited liability partnership etc):	Corporation
Year of establishment:	FPC USA: 1978 FPC TX: 1981 FPC LA: 1981
Other operating names:	N/A
Company registration number:	N/A
Place of registration:	[redacted – commercially sensitive information]
Name (point of contact):	[redacted – contains personal information]
Position:	[redacted – contains personal information]
Address:	FPC USA: 9 Peach Tree Hill Road, Livingston, NJ 07039, USA FPC TX: 201 Formosa Drive, Point Comfort, TX 77978, USA FPC LA: Gulf States Utilities Road, Baton Rouge, LA 70805, USA
Telephone No:	[redacted – contains personal information]
Email:	[redacted – contains personal information]
Website:	www.fpcusa.com
Appendix reference: N/A	

2. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter of authority confirming the TRA should contact them directly (unless already provided as part of your registration to the Case).

Name:	[redacted – contains personal information] SIDLEY AUSTIN LLP
Address:	Rue Montoyer 51, 1000 Brussels, Belgium 70 St Mary Axe, London EC3A 8BE, UK
Telephone No.:	[redacted – contains personal information]
Email:	[redacted – contains personal information]
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: Already provided	

A2 About your company

1. Please describe the role of your company in relation to exports of the goods concerned to the UK market.

RESPONSE: As described above, FPC TX and FPC LA are chemicals plant manufacturing, among others, S-PVC. FPC USA is their holding company and, pursuant to a service agreement with FPC TX and FPC LA, FPC USA sells S-PVC on behalf of FPC TX and FPC LA to customers in the U.S. and foreign markets, including in the UK. [redacted – commercially sensitive information].
Appendix reference: N/A

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
N/A	N/A	N/A

3. List and explain all authorisations your company has been required to obtain to produce, sell, or to export the goods concerned. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject

to any direct or indirect, quantitative or other, restrictions on any of these activities.

RESPONSE: No specific authorization requirements or restrictions apply, other than certain environmental permits.

Appendix reference: N/A

4. List all international production standards (BS / EN etc) your company currently conforms to, for the like goods / goods concerned.

RESPONSE: ISO 9001 and ISO 14001 certified manufacturing.

Appendix reference: N/A

5. State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

RESPONSE: FPC is a member of the Vinyl Institute, a U.S. trade organization representing manufacturers of vinyl, vinyl chloride monomer, and vinyl additives and modifiers. For further information, please refer to: <https://www.vinylinfo.org/>.

Appendix reference: N/A

A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) and legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in Regulation 128 of the [Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

1. Please complete **Section A – Company structure and operations**, subsection **A3 – Organisational structure** of **Annex II** for your company's worldwide corporate structure and affiliations.

RESPONSE: The requested information is enclosed in **Annex II (Tab A3)** for each of FPC USA, FPC TX, and FPC LA.

Appendix reference: N/A

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods.

RESPONSE: [redacted – commercially sensitive information]. An overview of the corporate structure and affiliations of the Formosa group is enclosed in **Appendix A3.2**.

Appendix reference: [A3.2](#)

A4 Board members and principal shareholders

1. Please complete **subsection A4 – Owners and shareholders of Annex II** for:
 - a. all your company’s shareholders that owned more than 5% of its shares during the POI 1 January 2023 – 31 December 2023.
 - b. the Board of Directors during the period of investigation (POI) 1 January 2023 – 31 December 2023

RESPONSE: The requested information is enclosed in **Annex II (Tab A4)** for each of FPC USA, FPC TX, and FPC LA.

Appendix reference: [N/A](#)

2. Explain your procedure for appointing the members of the Board of Directors.

RESPONSE: Detailed rules on the appointment of the members of the board of directors are the same for each of FCP USA, FPC TX, and FPC LA, and are set out in their articles of association (by-laws). [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

3. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
 - articles of association and all related documents;
 - business licence;
 - proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

RESPONSE: The articles of association (by-laws), certificates of incorporation, and related documents are enclosed for each of FPC USA, FPC TX, and FPC LA in **Appendix A4.3.a to Appendix A4.3.f**. No business licence applies.

Appendix reference: [A4.3.a to A4.3.f](#)

A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, US, or in third countries for the production (e.g. sub-contracting), supply, or export/sale of the like goods / goods concerned, or other licensing, technical patent or compensatory agreements.

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

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix number of contract
FPC USA	Service agreement with each of FPC TX and FPC LA.	United States	A5.1.a to A.5.1.b
FPC TX	Supply of [redacted – commercially sensitive information about supply scope and conditions] to FPC LA.	United States	Internal transfers [redacted – commercially sensitive information about transfer condition].
Formosa Plastics Corp. America	Supply of [redacted – commercially sensitive information about supply scope and conditions] to FPC LA and FPC TX.	United States	Internal transfers [redacted – commercially sensitive information].
FPC LA	Supply of [redacted – commercially sensitive information about supply scope and conditions] to FPC TX.	United States	Invoice [redacted – commercially sensitive information].
Appendix reference: A5.1.a to A5.1.b			

+Add additional rows as required.

A6 Accounting practices

1. Give the address where your company’s accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

RESPONSE: All corporate, financial and operational records are held at [redacted – commercially sensitive information].

Records address	What records are held?
[redacted – commercially sensitive information].	[redacted – commercially sensitive information].

+Add additional rows as required

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

RESPONSE: FPC’s financial reporting year is 1 January to 31 December.

Appendix reference: N/A

3. For your company and any associated parties involved in the production, marketing or sales of the goods concerned, please attach copies of your annual accounts covering the injury period including the financial statements and audit reports.

RESPONSE: Relevant information is included in the consolidated financial statements and auditor reports enclosed in **Appendix A6.3.a to Appendix A6.3.d**. As reported above, [redacted – commercially sensitive information].

Appendix reference: A6.3.a to A6.3.d

4. If your accounts are unaudited, please attach copies of your unaudited financial statements for the injury period.

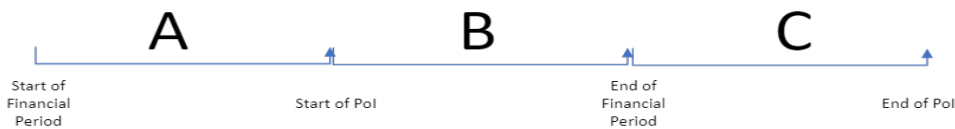
RESPONSE: N/A

Appendix reference: N/A

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI, 1 January 2023 – 31 December 2023. 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 covers the beginning of your financial year and ends on 31 December 2022;
- B - the trial balance which starts from 1 January 2023 to the end of your next financial year; and
- C - the trial balance starting from the beginning of your following financial year and ends on 31 December 2023.



RESPONSE: FPC's financial year is 1 January – 31 December. The trial balances for each of FPC USA, FPC TX, and FPC LA are enclosed in **Appendix A6.5.a to Appendix A6.5.c**.

Appendix reference: [A6.5.a to A6.5.c](#)

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

RESPONSE: FPC prepares [redacted – commercially sensitive information]. Please refer to **Appendix A6.6.a to Appendix A6.6.g**.

Appendix reference: [A6.6.a to A6.6.g](#)

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

RESPONSE: N/A – Please refer to response to Question A6.3 above.

Appendix reference: [N/A](#)

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g. costing, debtors, creditors) and other sales or

production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts; and
- your company's cost centres.

RESPONSE: FPC follows IFRS accounting principles. For further details, please refer to the explanation of the accounting principles in the most recent audited financial statements enclosed in Appendix A6.3.d (in particular Note 2 at p. 11). [redacted – contains personal information]. The chart of accounts is enclosed in **Appendix A6.8.a**, and a list of cost centres pertaining to FPC USA, FPC TX, and FPC LA in **Appendix A6.8.b**.

Appendix reference: [A6.3.d](#), [A6.8.a](#) to [A6.8.b](#)

9. Have you changed your financial policies during the injury period? Please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

RESPONSE: N/A

Appendix reference: [N/A](#)

A7 Your company's products

Please complete subsection **A7.1 – Your company's products, Annex II**.

1. For the goods concerned and like goods please describe your company's Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the section above on Product Control Numbers.

RESPONSE: The requested information is enclosed in **Annex II (Tab A7.1)**. Only one PCN is provided corresponding to all S-PVC products manufactured by FPC.

Appendix reference: [N/A](#)

2. If your company does not use the same product codes across production, sales and invoicing please explain how they differ.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

3. If there are differences in characteristics between your range of goods concerned and your like goods which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

RESPONSE: N/A

Appendix reference: N/A

4. In relation to the technical, physical and other relevant factors, how are the products you export different from those produced in the UK. Please provide a general explanation here and complete the relevant sections of subsection **A7.1 – Your company’s products, Annex II** where possible.

RESPONSE: S-PVC is a commodity. FPC is not aware of any material difference in the final technical, physical and other characteristics of S-PVC produced in the UK compared to S-PVC produced in the United States.

Appendix reference: N/A

5. For each type of the like goods sold on your domestic market and the goods concerned destined for consumption on the UK market, please provide a technical description as well as translated sales brochures. Please also provide information on:
- technical characteristics
 - physical characteristics
 - any other important factors.

RESPONSE: FPC manufactures and markets the same types of S-PVC products domestically and in export markets, including the UK. The data sheets and brochures are available on FPC USA website (<https://www.fpcusa.com/products/formolon-suspension-polyvinyl-chloride-resins>) and are provided as **Appendix A7.5** (only the resins are the product under investigation).

Note: [redacted – commercially sensitive information].

Appendix reference: A7.5

6. Describe all other goods produced or sold by your company in the UK, providing a name and description. If appropriate, please group them by type/range. Please complete **A7.2 – Other goods, Annex II**.

RESPONSE: FPC markets its products domestically and in export markets, including the UK, without distinction. Information on FPC products is available on the FPC USA website (<https://www.fpcusa.com/products/>). Information about the products for sale manufactured by each of FPC TX and FPC LA is enclosed in **Annex II (Tab A7.2)**.

Appendix reference: N/A

SECTION B: Sales

Please coordinate the responses to each of the relevant sections in this questionnaire with your associated companies and ensure that the sales information for your associated companies to independent customers reconciles fully with the information given.

B1 Sales

1. Please complete **subsection B1.1 – Upwards sales reconciliation, Annex II**.

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

RESPONSE: The requested information is enclosed in **Annex II (Tab B1.1)**.

Appendix reference: N/A

B2 Captive sales

If your company has sales of the like good / good concerned that are made between associated companies for further processing, transformation, or assembly (captive sales) please complete **subsection B2 – Captive sales**.

RESPONSE: N/A

Appendix reference: N/A

B3 Sales

1. Please describe your company's channels of distribution, highlighting any differences between the domestic market and exports to the UK.

RESPONSE: FPC USA has [redacted – commercially sensitive information].

Domestic sales are [redacted – commercially sensitive information].

Sales for export to the UK [redacted – commercially sensitive information].

Appendix reference: N/A

2. Please explain how you have categorised customers in your sales data, highlighting any differences between the domestic market and exports to the UK.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

3. Please provide your terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

RESPONSE:

Domestic sales: [redacted – commercially sensitive information].

Export sales: [redacted – commercially sensitive information].

Appendix reference: N/A

4. Describe each step in the sales negotiation process, from the first contact with the customer up to and including any after-sale price adjustments (commissions, discounts, rebates and allowances). Please include a description of how the process varies for different customer categories.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

5. Please describe in detail how the contracts, prices and quantities are agreed in accordance with sales made in long or short-term contracts for both the like goods and the goods concerned. Describe in particular the types of contracts applicable to the goods concerned, including the terms/restrictions, price changes and renegotiation by either side, etc. Explain the requirements on either party, should the contract be terminated early.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

6. Please explain production scheduling, such as whether production begins after the customers have established their product specifications (contract/order) and the sale has been made, or according to normal company production schedules.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

7. Provide copies of all price lists applicable during the POI for all customer types in the UK, including those used by associated companies. Explain your pricing procedure and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

8. For all sales through associated companies, please provide a detailed description of how sales are made, detailing the procedure followed between time of order and delivery to the first independent customer. Please explain how the invoicing and payments are made.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

B4 Sales Transactions

B4.1 UK Sales

In this part, you must provide complete information on sales of the goods concerned exported by your company to the UK during the POI.

1. Please provide the sales information for your company's sales to all customers in the UK in **subsection B3 – Sales to the UK, Annex II**. For instructions on filling out and explaining the adjustments for sales to the UK, please see **Section C, subsection C1 – Adjustments for export sales to the UK**.
 - If there are any other sales costs, charges or expenses incurred which have not been identified in table B3, Annex II, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

RESPONSE: The requested information is enclosed in **Annex II (Tab B3)**.

Appendix reference: N/A

2. If your sales have not been made on a CIF basis, explain below how you have calculated the CIF values included in the 'CIF value in accounting currency' column in **subsection B3 – Sales to the UK, Annex II**.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

3. Please list any costs incurred by your associated companies which have been paid or reimbursed by your company, directly or indirectly linked with the goods concerned. In detail, explain the types of costs listed.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

4. Select two invoices from two different customers regarding sales to the UK during the POI. Provide a complete set of documents for these sales. For example:
- purchase order,
 - order acceptance,
 - commercial invoice,
 - applicable discounts or rebates,
 - credit/debit notes,
 - long or short-term contract of sale,
 - inland freight contract,
 - bank documents showing proof of payment,
 - details of any tax rebates, and
 - documents relating to transport at CIF or DDP.

RESPONSE: The documentation requested is enclosed in **Appendix B4.1.4.a to Appendix B4.1.4.b** for FPC TX and **Appendix B4.1.4.c to Appendix B4.1.4.d** for FPC LA.

Appendix reference: B4.1.4.a to B4.1.4.d

B4.2 Domestic sales

In this part, you must provide complete information on sales of the like goods made by your company to independent and associated customers on the domestic market during the POI.

1. Please provide the sales information for your company's sales to all customers in the US in **subsection B4 – Domestic sales, Annex II**. For instructions on filling out and explaining the adjustments for domestic sales, please see **subsection C2 – Adjustments for domestic sales** (below).

If there are any other sales costs, charges or expenses incurred which have not been identified in table B4, Annex II, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

RESPONSE: The requested information is enclosed in Annex II (Tab B4) .
--

Appendix reference: N/A

2. Select two invoices from two different customers regarding sales to domestic customers during the POI. Provide a complete set of documents for these sales. For example:
 - purchase order,
 - order acceptance,
 - commercial invoice,
 - applicable discounts or rebates,
 - credit/debit notes,
 - long or short-term contract of sale,
 - inland freight contract, and
 - bank documents showing proof of payment.

RESPONSE: The documentation requested is enclosed in Appendix B4.2.2.a to Appendix B4.2.2.b for FPC TX and Appendix B4.2.2.c to Appendix B4.2.2.d for FPC LA.
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Appendix reference: B4.2.2.a to B4.2.2.d
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B5 Currency conversions

To compare export sales prices with domestic sales prices, a conversion of currency will be required.

1. Please provide the actual exchange rates used by your company for converting the payment for export sales into your accounting currency during the POI.

RESPONSE: N/A – All sales are in USD.

Appendix reference: N/A

B6 Sales to other countries

1. Please complete **subsection B6 – Export sales to other countries, Annex II** providing total sales, by destination country, for your like goods which are exported.

RESPONSE: The requested information is enclosed in **Annex II (Tab B6)**.
[redacted – commercially sensitive information].

Appendix reference: N/A

SECTION C: Fair comparison

To do a fair comparison between the normal value and the export price, adjustments may be required. All adjustment claims will need to show how the factor concerned is one which affects price comparability.

To claim and evidence adjustments, the following sections request details on the adjustments that your company may claim and the information that should be provided and/or kept for verifying these claims.

This section is divided into subsections **C1 – Adjustments on export sales to the UK** and **C2 – Adjustments on domestic sales in the US**. Please complete those questions that relate to adjustments you wish to claim and report all charges in your accounting currency.

C1 Adjustments on export sales to the UK

Adjustments should be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **subsection B3 – Sales to the UK Annex II**. The following questions relate to the adjustments provided in this annex. If they are not applicable, then please state this in the relevant box.

1. Please detail your policy for granting discounts and rebates to customers in the UK and to third countries.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

2. If discounts or rebates vary by customer category, please explain separately the discounts and rebates given to each category.

RESPONSE: N/A

Appendix reference: N/A

3. Please explain how you have quantified each of the charges included under transportation, insurance, handling, loading and ancillary costs. Identify the general ledger account(s) where each expense is recorded.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

4. Credit refers to the cost of the time the buyer is given to pay for the goods, as typically agreed in the terms of payment. An adjustment is warranted when credit terms for export sales differ from the credit terms for domestic sales. A credit adjustment is to be made even if funds are not borrowed to finance the accounts receivable.

Please explain how the interest rates are decided and the basis on which they are used.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

5. For the reporting of:
- Differences in after sales costs
 - Differences in commissions paid regarding sales under consideration
 - Any other adjustments made for differences not provided for in the above

Please state:

- What the basis of the adjustment is
- How are the adjustments reported

RESPONSE: N/A

Appendix reference: N/A

C2 Adjustments on domestic sales in the US

Adjustments are to be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **subsection B4 – Domestic sales, Annex II**. All adjustments must be reported in your accounting currency.

1. Please describe in detail your policy for granting discounts and rebates to customers in your country.

RESPONSE: [redacted – commercially sensitive information]

Appendix reference:

2. If discounts or rebates vary by customer category, please explain separately the discounts and rebates given to each category.

RESPONSE: N/A

Appendix reference: N/A

3. Please explain how you have quantified each of the charges included under domestic freight. Identify the general ledger account(s) where each expense is recorded.

RESPONSE: [redacted – commercially sensitive information]. Please refers to Question C1.3 for details on applicable accounts.

Appendix reference: N/A

4. An adjustment can be made to take account of differences in physical characteristics between the goods sold in the UK and similar types sold in the domestic market.

Please provide a full explanation of each difference identified.

RESPONSE: N/A

Appendix reference: N/A

5. An adjustment can be made for differences in levels of trade where the export price (including a constructed export price) is:
- at a different level of trade from the normal value; and
 - the difference has affected price comparability.

Please explain how you have calculated this adjustment.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: C2.5

6. Please explain the basis on which you calculated any adjustments to packing costs.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: C2.6

7. For adjustments for import charges please do the following:
- Provide original and English translations of statutes and regulations authorising duty drawback on exported goods and the governing methods used to calculate duty drawback.

RESPONSE: N/A – [redacted – commercially sensitive information].

Appendix reference: N/A

8. Please explain the method you used to connect the duty drawback amount to the specific UK sale and to third country sales.

RESPONSE: N/A

Appendix reference: N/A

9. Please explain the association between the amount received from the government when you export, and the amount paid for imported materials.

RESPONSE: N/A

Appendix reference: N/A

10. List all indirect taxes imposed on the products sold in the domestic market which were either rebated upon exportation or not collected on the products exported to the UK and to third countries.

RESPONSE: Domestic sales of S-PVC are subject to a superfund chemical excise tax (“**Superfund Tax**”) applicable to the domestic sale or use of certain taxable chemicals. Taxable chemicals include chlorine, ethylene and hydrochloric acid which are relevant to S-PVC. The Superfund Tax does not apply to exports.

Appendix reference: N/A

- For each tax listed above, provide English translations of statutes and regulations authorising the collection of the tax, including documents explaining the method of calculation, assessment, and payment of the tax.

RESPONSE: The Superfund Tax was last introduced with the U.S. Infrastructure Investment and Jobs Act and became effective on 1 July 2022. Copy of the act, including the list of taxable chemicals and their tax rate, is enclosed in **Appendix C2.10**.

Appendix reference: C2.10

- For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

RESPONSE: As mentioned above, taxable chemicals include chlorine, ethylene and hydrochloric acid which are relevant to S-PVC. Based on applicable tax rates (please refer to **Appendix C2.10**), [redacted – commercially sensitive information].

Appendix reference: [C2.10](#)

- Specify when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

RESPONSE: FPC must collect the Superfund Tax on domestic sales of S-PVC. [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

11. Credit refers to the cost of the time the buyer is given to pay for the goods, as typically agreed in the terms of payment. An adjustment is warranted when credit terms for export sales differ from the credit terms for domestic sales. A credit adjustment is to be made even if funds are not borrowed to finance the accounts receivable.

Please explain how the interest rates are decided and the basis on which they are used.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

12. Please provide, for any after sales costs adjustment reported, the relevant sales contracts and how you calculated the expenses (for example, 'Warranty and Guarantee expenses' and 'Technical assistance and other services'), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

13. If commissions paid to independent or associated sellers were reported explain the terms under which commissions are given.

RESPONSE: [N/A](#)

Appendix reference: N/A

14. If an adjustment has been included for other factors not provided for above, please provide a description of the adjustment, an explanation of why it has been included and the basis of its calculation.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

SECTION D: Costs and performance

D1 Turnover

1. Please complete **subsection D1 – Turnover, Annex II** by reporting your total sales after all discounts and excluding taxes, for the injury period.
 - If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.
 - The total turnover must reconcile with the turnover in your financial reporting (accounts).

RESPONSE: The requested information is enclosed in **Annex II (Tab D1)**.

Appendix reference: N/A

D2 Statement of profit and loss and other comprehensive income

1. Complete **subsection D2 – Income statement, Annex II** with information about all the goods your company produces, for the injury period.

RESPONSE: The requested information is enclosed in **Annex II (Tab D2)**.

Appendix reference: N/A

2. Please attach copies of your (corporate) income tax statements, any other company tax statements and the corresponding tax returns for the POI and the preceding three financial years.

RESPONSE: The requested information is enclosed in **Appendix D2.2**, including copies of federal and state taxes and related proof of payments for 2020, 2021, 2022 and, to the extent already available, 2023.

Appendix reference: D2.2

D3 Production

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: D3.1

2. Describe each stage of the production process of the goods concerned as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

The production process is as follows: [redacted – commercially sensitive information]. An overview of the production flow is enclosed in **Appendix D3.2**. Please also refer to **Appendix D3.1**.

Appendix reference: [D3.1 to D3.2](#)

3. Describe the main inputs to the production process and whether the supplier is associated or not. Specify whether these input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

4. List any products produced by your company in the same facilities as the goods concerned and/or like goods, and comment on your ability to switch production.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

D4 Upwards cost reconciliation

1. Complete **subsection D4 – Upwards cost reconciliation, Annex II**.

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

RESPONSE: The requested information is enclosed in **Annex II (Tab D4)**.

Appendix reference: [N/A](#)

D5 Capacity

1. Complete **subsection D5 – Capacity, Annex II**.

Explain your calculation of the capacity and the capacity utilisation for the goods concerned. What is the basis for calculating your capacity? (For example, number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.)

RESPONSE: The requested information is enclosed in Annex II. FPC intends to run at full capacity, but at times this may not be possible due to (un)planned maintenance, weather events (e.g. hurricanes) and other force majeure events. For purposes of Tab D5 of Annex II, FPC has reported design capacity calculated in the following manner:

a) For FPC TX, design capacity of [250,000-1,000,000] MT/Year, equal to [1,000-5,000] ST/day @[50-100]% operation rate (to account for necessary regular maintenance) for 365 days.

b) For FPC LA, design capacity of [250,000-1,000,000] MT/Year, equal to [1,000-5,000] ST/day @[50-100]% operation rate (to account for necessary regular maintenance) for 365 days.

Appendix reference: N/A

D6 Stocks

1. Complete **subsection D6 – Stocks, Annex II**. Explain the difference between your own production and purchased goods.

RESPONSE: The requested information is enclosed in Annex II. [redacted – commercially sensitive information].

Appendix reference: N/A

2. Please comment on the level and trend of stocks that you have reported above.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

D7 Joint products and by-products

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

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

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

RESPONSE: N/A [redacted – commercially sensitive information].

Appendix reference: N/A

3. Please explain how your costs of production (per unit) differ between the goods concerned and/or the like goods and its joint products, if any, at the point of divergence. Comment on the reason for this difference and explain your method(s) of calculation.

RESPONSE: N/A

Appendix reference: N/A

D8 Purchases

1. Please complete **subsection D8 – Purchases of like good / goods concerned, Annex II**, showing purchases by total value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.

RESPONSE: N/A

Appendix reference: N/A

2. Within your company, do you use any integrated processes in the production of the goods concerned? If so, please explain.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

D9 Profitability

1. Please complete **subsection D9 – Profitability, Annex II**.

RESPONSE: The requested information is enclosed in Annex II.

Appendix reference: N/A

2. Please explain how you calculate profitability for the goods concerned/like goods, referring to your accounting and bookkeeping methods. Attach a breakdown to show how you have calculated the figures in **D9 – Profitability**.

RESPONSE: [redacted – commercially sensitive information]. A breakdown of how the figures have been calculated is enclosed in **Appendix D9.2.a** to **Appendix D9.2.b** for each of FPC TX and FPC LA.

Appendix reference: [D9.2.a](#) to [D9.2.b](#)

D10 Cost to make (CTM) in the US

1. Please provide the CTM for your domestic market (the US) by completing **subsection D10.1 – CTM in the US, Annex II**.
- Provide details of your goods concerned and like goods (S-PVC) during the POI, produced by your company or an associated party.
 - For each associated party, make a new copy and complete the spreadsheet annex separately.
 - Note that subheadings of each line item (e.g. raw materials, energy) can be changed to suit the categorisation of your own cost accounting system.

RESPONSE: The requested information is enclosed in **Annex II (Tab 10.1)**.

Appendix reference: [N/A](#)

2. If there are differences in production costs for the same PCN between your like goods and the goods concerned, explain the reasons for the differences.

RESPONSE: [N/A](#)

Appendix reference: [N/A](#)

3. Please state the cost allocation method for each cost subheading used to allocate costs against individual PCNs (e.g. units, tonnes, labour hours etc)

RESPONSE: [N/A](#) – [redacted – commercially sensitive information].

Appendix reference: [N/A](#)

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

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: D10.4

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

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

D11 Administration, Selling & General costs

1. Please provide AS&G costs for the goods produced by completing **subsection D11 – AS&G, Annex II**.
- Provide details for each cost type of goods produced during the POI, by your company or an associated party.
 - Note that subheadings of each line item (e.g., sales commissions, supply and client) must be changed to suit the categorisation of your own cost accounting system.

RESPONSE: The requested information is enclosed in **Annex II (Tab 11)**.

Appendix reference: N/A

2. Please explain the cost allocation and apportionment method used for each cost type for the POI, including an explanation of that allocation and apportionment method under each cost type.

RESPONSE: [redacted – commercially sensitive information]. Please also refer to **Appendix A6.8.b** and related response above.

Appendix reference: A6.8.b

3. If there are differences in costs for the same cost type between your goods concerned and like goods explain the reasons for the differences.

RESPONSE: N/A

Appendix reference: N/A

D12 Raw material (RM) and major input purchases

1. Please complete **subsection D12 – RM and input purchases, Annex II** detailing the RM and major input purchases accounting for >5% of the total cost to make and sell (>1% if energy for energy related costs) during the POI.

Please provide an invoice and any supporting documents for two of your purchases stated within D12. Use the box below to give an overview of any supporting documents provided.

RESPONSE: The requested information is enclosed in **Annex II (Tab 12)**. [redacted – commercially sensitive information]. Sample internal purchases and related charges for both FPC TX and FPC LA are enclosed in **Appendix D12.1.a** to **Appendix D12.1.b**.

Appendix reference: N/A

2. If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting; and any contracts or evidence of price negotiation. Also, in addition to the ‘Cost to make (CTM)’ sheets for Domestic sales (D10.1), please provide the cost to make of the material by the associated suppliers on the same basis by adding in a column to the ‘raw materials and input purchases’ sheet (D12), labelling it as ‘Associated supplier CTM’.

RESPONSE: [redacted – commercially sensitive information]. An example of internal reporting is enclosed in **Appendix D12.2**.

Appendix reference: D12.2

3. For material costs purchased from independent companies, explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference: N/A

D13 Direct labour

1. Please complete **D13 – Direct labour, Annex II** detailing the monthly direct labour costs for the like goods during the POI by your company.

RESPONSE: The requested information is enclosed in **Annex II (Tab 13)**.

Appendix reference: N/A

D14 Specificities regarding the exporting country

If you are aware of any factors that could mean costs or profits of the like goods sold on the domestic market in the US are not substantially determined by market forces, please provide details and any supporting evidence.

For each factor, please explain how and why it affects the cost of production or price of the like goods. Please also provide any supporting evidence or supplementary sources (links to articles/official documents etc) that will demonstrate that the distortion exists in the country.

RESPONSE: N/A

Appendix reference: N/A

**SECTION E:
Other questions**

Please note that all questions in this section are optional. If you choose not to provide information to a question in this section, please state this or write 'N/A' in the respective text box.

1. Please indicate any other factors which might have caused the injury to the UK industry, for example:
 - volume and prices of imports not sold at dumped prices.
 - contraction in demand or changes in patterns of consumption.
 - restrictive trade practices of, and competition between, third country and UK producers.
 - developments in technology; and
 - export performance and the productivity of the UK.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference:

2. Please describe how you would expect the implementation of a trade remedy to affect:
 - your exports of the goods concerned to the UK
 - market price of the goods in the UK.

Where possible, please provide estimates for future years (e.g., projections or forecasts) to support your claims.

RESPONSE: [redacted – commercially sensitive information].

Appendix reference:

**SECTION F:
Checklist and appendices**

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – Sales	✓
Section C – Fair comparison	✓
Section D – Costs and performance	✓
Section E – Other questions	✓

+Add additional rows as required.

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

Appendix reference	Document title
[redacted]	[redacted – commercially sensitive information]

+Add additional rows as required