



## Verification report – Overseas Exporter/Producer Case AD0059: Certain Engine Oils and Hydraulic Fluids from Lithuania and the United Arab Emirates

<b>Period of Investigation (POI):</b>	1 April 2023 – 31 March 2024
<b>Injury Period:</b>	1 April 2020 – 31 March 2024
<b>Date of report:</b>	1 May 2025
<b>Case team contact details:</b>	<a href="mailto:AD0059@traderemedies.gov.uk">AD0059@traderemedies.gov.uk</a>
<b>Interested Party verified:</b>	SCT Chemicals FZE, United Arab Emirates

For further details, please see the [Notice of initiation](#) on the public file.



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## Executive Summary

The Trade Remedies Authority (TRA) is conducting an anti-dumping investigation to determine whether injury is being caused to the United Kingdom (UK) due to dumping of Certain Engine Oils and Hydraulic Fluids imported into the UK from Lithuania and the United Arab Emirates.

More information about the case can be found on the public file:

[Certain Engine Oils and Hydraulic Fluids from Lithuania and the United Arab Emirates - Trade Remedies Service - GOV.UK](#)

SCT Chemicals FZE (SCT) a United Arab Emirates producer/exporter of the goods concerned, returned an exporter questionnaire and annex (questionnaire response).

SCT is a newly established business (incorporated in 2022) that produces engine oils and hydraulic fluids and then subsequently sells the goods domestically and for export to the UK and other countries.

The TRA sought to verify the completeness, relevance and accuracy of the information submitted, and also requested additional information and supporting evidence and calculations to corroborate additions and amendments made to the questionnaire response received:

- We conducted a remote walkthrough of SCT's accounting system, to gain an understanding of the accounting function and its systems and controls. This enabled us to assess the level of reliance that can be placed on the data submitted.
- We conducted an on-site verification exercise to evaluate the completeness, relevance and accuracy of information provided in the questionnaire response.
- We conducted a site visit of SCT'S premises to gain an appreciation of its production facilities and processes.
- We checked information provided in the questionnaire response regarding general company set-up and associations against information on the SCT's corporate website and other open sources, as well as its audited financial statements for the first reporting period. We also confirmed details were consistent with company secretarial records and discussed any proposed ownership or structural plans with management.
- We performed testing of Product Control Numbers (PCNs) due to the complexity of the PCN structure, to ensure accuracy and consistency of its application and when mapping PCN parameters to internal product codes.
- We attempted to reconcile questionnaire responses with information held in SCT's accounting system and financial statements, to consider the completeness, relevance and accuracy of the submission.

Based on the verification activity undertaken the TRA has been unable to confirm



that the information is complete, relevant and accurate for the purposes of this investigation. Our inability to reach a reasonable or limited level of assurance relates to concerns over the completeness and consistency of cost and sales data presented in the questionnaire response, as explained in sections [D. Costs](#) and [E. Sales](#).

## Purpose of verification

The purpose of the TRA's verification activity is to determine whether information provided by interested parties is complete, relevant, and accurate and can be used in our investigation. This verification report sets out the conclusions reached for each component part that covers the scope of our work. It also provides an overall conclusion stating the level of assurance reached.

The information verified may then be considered in our assessments and analysis to determine whether dumping has occurred and if this is causing injury to the UK industry. This will form the basis for establishing appropriate measures where necessary, and to assess whether these are in the UK's economic interest.

We carried out verification activities both remotely and onsite. The TRA did not seek to verify all information provided, but undertook the work considered appropriate and possible within the time constraints of the investigation to obtain assurance upon which to base our case decision.

This verification report documents the work completed, providing an overview of the range and scope of verification procedures performed, for each component part that covers the scope of our work, on the information submitted by SCT Chemicals FZE (SCT). It details the conclusions reached regarding completeness, relevance and accuracy, and provides an overall conclusion stating the level of assurance reached.

## Confidential information

SCT Chemicals FZE (SCT) must provide a non-confidential version of the verification report marked as 'non-confidential' in the header.

If any information contained in the verification report is considered confidential, SCT should delete or redact those sections and provide a non-confidential summary of the information which has been removed. It must provide reasons as to why the particular information is considered confidential (see also [public guidance](#)).

The non-confidential version of the verification report will be placed on the public file.



## Verification

Please find below a summary of work completed by the TRA to determine whether the information provided by SCT Chemicals FZE (SCT) in its questionnaire response is complete, relevant and accurate.

### A. Company structure and associations

#### What information was considered

We considered the following from the questionnaire response:

- Company details including date of incorporation, company addresses, etc.
- General company structure, ownership and management
- Associations with other companies
- Accounting compliance and auditor's opinion

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

#### How the information was checked

We checked the company structure and declared associations to gain an understating of SCT's operations and relationships. This process enabled us to identify any discrepancies and check the authenticity of the information provided.

##### **Company details**

We cross-checked information submitted by SCT to its audited financial statements for the period ended 31 March 2023 and to other sources, including its corporate website.

##### **General company structure, ownership and management**

We cross-checked details provided by SCT on its structure, ownership, and management with company secretarial documentation submitted in the questionnaire response, as well as to publicly available information.

##### **Associations with other companies**

The associated companies listed in the questionnaire have been reviewed, and the agreement types specified in the provided contracts appear to be accurate. We reviewed the questionnaire response and did not identify any undeclared associated parties.

##### **Accounting compliance and auditor's opinion**



The statutory financial statements of SCT are produced in accordance with International Financial Reporting Standards (IFRS). At the time of our verification visit, financial statements for the year ended 31 March 2024 (the POI) were not available in draft, final or audited form. However, final audited statements for the preceding year were.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

Exceptions/Findings/Adjustments

None.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

Conclusions

Based on the work performed, we have a reasonable level of assurance that the information relating to company associations and accounting policies and practices can be treated as complete, relevant and accurate and can therefore be used by the TRA for dumping and injury assessment and for any other purpose within the investigation.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



## B. Accounting Systems and Procedures

### What information was considered

- Accounting systems
- Accounting policies, risks and financial statements
- Sales and customer order process
- Purchase order and invoice approval process
- Accounting personnel
- Data manipulation methods used in questionnaire response

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

We conducted a remote walk-through meeting to consider SCT’s accounting systems and procedures, in order to ascertain the level of reliance that can be placed on the data processed by its information systems.

#### **Accounting systems**

SCT demonstrated the use of [Redacted: Details of company accounting system(s)]. We were able to follow examples of the key functions and integrations.

#### **Accounting policies, risks and financial statements**

We reviewed the full audited financial statements for the reporting period ended 31 March 2023, which confirmed that they were prepared in line with International Financial Reporting Standards (IFRS). We found no high-risk or high complexity areas which needed responding to via the design of additional verification procedures. We did, however, note that the independent auditor had reported an ‘except for’ paragraph concerning closing stock valuations (the opening stock valuations for the POI). In addition, financial statements for the year ended 31 March 2024 (the POI) were not available for review at the time of our verification work.

#### **Sales and customer order process**

Sales are based on standard contracts covering shipping and timing. Prices follow a shared price list, with discounts considered only for sufficient order volumes, ensuring profitability. During our accounting walk-through session we observed a randomly sampled historical sales order transaction, relating to the POI, as it progressed through [Redacted: Details of company accounting system(s)] from



initiation, through fulfilment and final settlement. We also matched the transaction to formal underlying source documentation.

**Purchase order and invoice approval process**

We assessed the internal decision-making process for purchases, including approvals and technical aspects of raw material integration with production systems. During our accounting walk-through session we observed a randomly sampled historical purchase transaction, relating to the POI, progress through [Redacted: Details of company accounting system(s)] from initiation, through fulfilment and final settlement. We also matched the transaction to formal underlying source documentation

**Accounting personnel**

During in-person verification we were made aware of the resignation of SCT’s Chief Accountant, which occurred during the POI. Following this, an internal review identified that accounting records had not been maintained in a professional manner. As a result, reconciliation work, of financial data within the [Redacted: Details of company accounting system(s)] to ensure accuracy, was ongoing at the time of verification. The conclusion of this work would subsequently result in the finalisation of financial accounting records for the year ended 31 March 2024 (the POI), before proceeding to external audit.

**Data manipulation methods used in questionnaire response**

We noted during our accounting walk-through session, and in-person visit, that certain sub-sets of data did not reconcile to other data provided, creating some inconsistencies. The integration of [Redacted: Details of company accounting system(s)] had resulted in certain datasets not reconciling with each other, and some data integrity issues. Although SCT worked with the TRA after the in-person verification visit to re-submit data, some inconsistencies remain, as explained in the following report sections.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

**Exceptions/Findings/Adjustments**

None.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

**Conclusions**



Based on the work performed, we have obtained a basic understanding of the relevant accounting and associated business systems of SCT Chemicals FZE. This enabled us to plan and respond to appropriate verification procedures.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



C. Goods

What information was considered
<ul style="list-style-type: none"> <li>• Goods description and comparability of the like goods and goods concerned</li> <li>• Product Control Number (PCN) allocations</li> <li>• Internal coding system</li> <li>• Top PCNS by sales volume</li> <li>• Site tour</li> </ul>
<p><i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see <a href="#">Confidential information</a>):</i></p>
<p> </p>
How the information was checked
<p>We checked the information submitted in the questionnaire response to determine whether SCT had correctly assigned PCNs to goods produced, and to ensure its submission included goods within the scope of the investigation.</p> <p><b>Goods description, PCN allocations and internal coding system</b></p> <p>We reviewed the characteristics of PCNs in relation to the product catalogue specifications and aligned them with internal product codes. This process highlighted the inherent complexity of the PCN table, including overlapping technical specifications that allow for multiple interpretations. Whilst this may result in varying answers when comparing similar products, we confirmed that no discrepancies were identified, and PCNs were allocated accurately by SCT.</p> <p>We also conducted testing during in-person verification by [Redacted: Details of PCN selection], to establish if there had been any inaccuracies concerning the mapping of internal product codes to the PCNs. We reviewed extracts from internal product catalogues and product specification sheets and discussed with technical management about any potential ambiguities. We are satisfied that the products tested are in-scope and have been assigned PCNs accurately. These allocations align with their underlying chemical composition and other relevant specifications.</p> <p><b>Plant and machinery</b></p> <p>We conducted an inspection of the production facilities to gain an understanding of the production processes and to check that goods declared were consistent with the type of production plant and machinery. Our findings indicate that the commercial activities of the company relate primarily to the production of lubricant</p>



products, as well as some other products which are broadly related, but are outside the scope of the investigation.

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Exceptions/Findings/Adjustments

None.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

Conclusions

Based on the work performed, we have a reasonable level of assurance that the information can be treated as relevant and accurate. We are unable to conclude a level of assurance in relation to the completeness of data, as outlined in the following [D. Cost](#) and [E. Sales](#) report sections.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



## D. Costs

### What information was considered

- Completeness of cost data
- Sample of raw material purchases
- Manufacturing overheads
- Administration, selling and general (AS&G) costs

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

#### **Completeness of costs**

In the absence of financial statements for the year ended 31 March 2024, we compared cost data presented by SCT in its questionnaire response to that reported in the company's draft trial balance. We were unable to reconcile the cost of goods sold figure stated in the questionnaire response to the trial balance extracts provided to within an acceptable threshold based on the materiality level set for this investigation. We were also unable to reconcile other costs, including overheads and AS&G.

During on-site verification, SCT demonstrated how it attributes raw materials costs to PCNs and how these are assigned to sales. The methodology used to allocate raw materials costs is considered reasonable, as it uses in-scope sales and pulls in the direct costs attached to these via a bill of material. However, we are unable to conclude reasonably on the completeness of sales data, as referred to in [E. Sales](#). As such, given the relationship between sales and raw materials costs, we were unable to determine completeness of cost data.

#### **Accuracy and relevance of costs**

We checked the accuracy and relevance of cost transactions listed in the questionnaire response by sampling the data provided and corroborating the transactional level data with SCT's financial records. Prior to our verification visit, we requested and were provided source documentation for a sample of cost transactions that we had identified.

During on-site verification, we matched sampled transaction information to source documents such as purchase orders, invoices, and payment confirmation documentation. Further evidence and remedial actions were requested for two purchases which had been recorded in AED currency, rather than USD. A re-submitted annex was requested to correct currency details, which we confirmed during the visit had affected only the data in the annex and not the overall dataset



originating in [Redacted: Details of company accounting system(s)]. At the time, we were unable to assess the potential impact on the population as a whole, and requested remedial action.

Further work was carried out to compare average direct costs assigned to PCNs by obtaining master bill of material (BoM) reports from [Redacted: Details of company accounting system(s)] and comparing these to the actual costs declared on the questionnaire response. This was conducted for a number of randomly sampled PCNs. The actual master data, constructed using the sum of transactional records, was compared to the underlying average monthly direct cost components. We found small single-figure percentage variations, which were in line with our understanding of input cost deviations over the POI and no omissions in terms of input type. We also obtained the master data for BoMs from the month of our visit to document our file and understand the continued variability of cost components to-date.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

Exceptions/Findings/Adjustments

- We were unable to reconcile cost data as presented to us, in the form of transactional and summary detail submitted in the questionnaire response, to SCT’s trial balance records. This impacts the level of assurance we can provide concerning accuracy and relevance testing as we cannot be satisfied that the sample was selected from a complete dataset.
- Errors relating to the incorrect assignment of currencies to transactional cost data were only partially resolved as a result of post verification visit closing meeting actions. We are unable to reliably estimate the extent of potential errors across the entire dataset.

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Conclusions

Based on the work performed, we were unable to reconcile cost data from a completeness and consistency perspective. As a result, we cannot provide any assurance on the completeness and accuracy of it.

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## E. Sales

### What information was considered

- Sample of relevant sales transactions
- Price reductions
- Sales reconciliations
- Freight

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

#### Completeness of sales

In the absence of published or draft financial statements for the POI, we compared sales data presented in the questionnaire response to that reported in SCT's trial balance. Originally, we observed differences which were significantly above our materiality threshold. Owing to the discrepancies identified within the IP's original questionnaire submission, during in-person verification, we requested a revised version reconcilable to the trial balance. However, we again found material differences when attempting to reconcile to the annex data. We were unable to obtain suitable explanations from SCT regarding the differences observed within the timelines set aside for verification activities. SCT management explained that the differences observed were due to the fact that, at the time of the verification visit, the company was in the process of reconciling its accounting records (as referenced in [Section B](#)). This reconciliation work was not concluded in advance of finalising our verification activities.

Additionally, we were unable to clarify the nature of certain sales, including geographic split, as related datasets did not appear to be totality of sales as summarised in the trial balance. As such, we were unable to construct a full reconciliation between sales of the goods subject to review and all other goods.

During our in-person verification visit, we discussed the extraction methods used when populating the questionnaire response. We are generally satisfied that the accounting system has been interrogated correctly for the purposes of attempting individual datasets, and that sales were driven by the correct parameters, such as by isolating certain sales based on commodity codes and internal product classifications. However, consistency issues have occurred between datasets. This is exacerbated by the fact that the underlying trial balance records are not in their final form.



**Accuracy and relevance of sales**

We requested source documents, including invoices, fulfilment documentation, and shipping and settlement details for a sample of in-scope sales transactions made during the POI. This sample considered both domestic sales and sales exports to the UK. During our testing we found examples of human error within the datasets presented, which included some net invoice values being presented as gross values. We found no differences between the source documentation and the transactional record as per the questionnaire response. This included additional information such as freight, customs charges and tax, which had all been treated correctly and disclosed in line with the annex instructions. We also considered the sampled transactions for any undisclosed price reductions and found none. We extended this test by scrutinising trial balance data and found no examples of material non-disclosure.

Transportation charges were consistent with our understanding of contractual obligations and had ultimately been presented on [Redacted: Details of sales] Incoterms basis for the purposes of the questionnaire submission. We noted that towards the end of the POI the manner in which transportation charges are invoiced changed. This did not affect the data presented in the form of correct transactional-level details for the transactions tested.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

**Exceptions/Findings/Adjustments**

We were unable to reconcile sales data as presented to us, in the form of transactional and summary detail submitted in the questionnaire response, to SCT's trial balance records. This impacts the level of assurance we can provide concerning accuracy and relevance testing as we cannot be satisfied that the sample was selected from a complete dataset.

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**Conclusions**

Based on the work performed, we were unable to reconcile sales data from a completeness and consistency perspective. As a result, we cannot provide any assurance on the completeness and accuracy of it.

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## F. Fair Comparison

### What information was considered

- Discounts and rebates
- Credit
- Transportation, insurance, handling
- Differences in physical characteristics
- Other adjustments and disclosures

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

#### **Discounts and rebates**

Sales invoices, contracts and bank settlement documentation was checked and compared to questionnaire response provided by SCT. We found no material examples of non-disclosure. We were also able to satisfactorily obtain evidence relating to SCT's discount policy (which affects some geographies, but not the UK).

#### **Credit**

Credit terms detailed were compared to source documentation obtained during sales testing. These were compared to the contractual documentation and other relevant evidence submitted to our case file as part of the questionnaire response. We found that the information was consistent.

#### **Transportation, insurance and handling**

We confirmed that sales to the UK during the POI were conducted in line with contractual obligations and on [Redacted: Details of sales] Incoterms basis. This was corroborated during our sales testing where we observed no material differences concerning accuracy and relevance of sales data declared on the questionnaire response when compared to source documentation. The sales data presented to us had been prepared in a manner to enable us to consider level of trade differences between participants of the case for calculation purposes.



**Differences in physical characteristics**

SCT demonstrated via its questionnaire response, and a tour of its production facilities, that it produces goods both in and out-of-scope of this investigation. Of those within scope of our investigation, the product mix varies between geographical areas, but there is no difference in physical characteristics for domestic or export market customers. Our Goods verification section details the methods we used to test product characteristics and to determine whether PCN classifications had been applied correctly. We found no material issues.

**Other adjustments and disclosures**

No other adjustments were claimed by SCT and we found no examples of omissions as part of our verification procedures.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

**Exceptions/Findings/Adjustments**

None.

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**Conclusions**

Based on the work performed, we have a limited level of assurance that the information can be treated as relevant and accurate. We are unable to conclude a level of assurance in relation to the completeness of data, as outlined in the following [D. Cost](#) and [E. Sales](#) report sections.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



## G. Performance

### What information was considered

- Profitability
- Production facilities and capacity
- Stocks

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

Our ability to verify performance-related metrics was limited due to a lack of formal financial records for the POI. SCT was incorporated during 2022 and has only prepared one set of audited financial statements in its existence – for the period ended 31 March 2023, the year that immediately pre-dates the POI.

#### **Profitability**

We reviewed audited financial statements for SCT's first accounting period and found no material differences between what was disclosed on the accounting records and what was declared on the questionnaire response. The profitability for the POI could not be corroborated as management accounts or financial statements were not included as part of the questionnaire response and were not available during in-person verification.

#### **Production facilities and capacity**

We reviewed disclosures made in the questionnaire response relating to capacity and production facilities. We were able to obtain evidence which corroborated values, and these were consistent with our findings from physical verification of plant and machinery.

#### **Stocks**

We did not perform any detailed testing of stock valuations given that financial accounting records, including closing stock valuations for the POI, were not finalised. Additionally, opening stock valuations had been mentioned in the independent auditor's report for the year ended 31 March 2023. However, we were advised by SCT management that manufacturing and purchasing departments maintain internal records regarding stock availability and that testing could be performed if required.



If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Exceptions/Findings/Adjustments

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The completeness of stock values has not been considered due to the absence of a formal closing stock count at the year end.

Conclusions

Based on the work performed, we have a limited level of assurance that the information can be treated as relevant and accurate. We are unable to conclude a level of assurance in relation to the completeness of data, as outlined in the following [D. Cost](#) and [E. Sales](#) report sections.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

## Conclusions

We checked company and product details, and ownership information provided by SCT, comparing it with company secretarial records and SCT’s first period audited financial statements. We reviewed PCN allocations and in and out of scope goods for accuracy and consistency. We also observed and reviewed accounting policies and practices.

SCT demonstrated how costs and sales data had been extracted and prepared in the questionnaire response from its accounting systems. A sample of cost and sales transactions were traced back to source documents with no material unresolved issues. However, we identified issues which were difficult to extrapolate for the purposes of estimating impact, such as foreign currency inconsistencies, and therefore consider this a material uncertainty. We were unable to reconcile the data within the questionnaire response to the accounting records of the company – its draft trial balance records, in the absence of finalised financial statements for the period ended 31 March 2024. As such, our verification procedures provided only limited assurance in relation to tests of accuracy and relevance, with no assurance in connection with the completeness of data.

We reviewed fair comparison and performance data and disclosures, corroborating information including discounts, transportation, insurance and handling, profitability and production. We found no material errors or inconsistencies. However, our work



was limited due to SCT's recent establishment in the UAE market, having been incorporated in 2022. As a result, only one set of audited financial statements — for the period ended 31 March 2023, immediately preceding the POI — was available for analysis

Based on the verification activity undertaken the TRA has been unable to confirm that the information is complete, relevant and accurate for the purposes of this investigation. Our inability to reach a reasonable or limited overall level of assurance relates to concerns over the completeness and consistency data presented in the questionnaire response, as emphasised in sections [D. Costs](#) and [E.Sales](#).



## Annexes

### Annex 1: Meetings

Date and duration	Type of authentication	Company representatives	TRA representatives
7 <sup>th</sup> Jan 2025 (1 hr 30 minutes)	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	[Redacted: Personal information, 3 individuals]	[Redacted: Personal information, 3 individuals]
27 <sup>th</sup> – 31 <sup>st</sup> Jan 2025	<input type="checkbox"/> remote <input checked="" type="checkbox"/> on-site	[Redacted: Personal information, 3 individuals]	[Redacted: Personal information, 4 individuals]