

Anti-Dumping Questionnaire (Exporter) Case AD0068: Hydrotreated Vegetable Oil (HVO) originating in the United States of America (US)

Period of Investigation (POI):	1 January 2024 to 31 December 2024
Injury period:	1 January 2021 to 31 December 2024
Deadline for response:	7 June 2025
Contact details:	AD0068@traderemedies.gov.uk
Completed on behalf of:	Diamond Green Diesel LLC

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 May 2025**.

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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 HVO from the 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 exporters of US origin HVO to complete this questionnaire (including Annex II) 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 Annex I, as well as sections of the questionnaire you are reasonably able to answer. You should forward the parts of the questionnaire (including Annex II) that are relevant to each of your supplying producer(s) and should instruct such producer(s) to independently complete a response to that part e.g. production and sales.

You should direct those producer(s) to send their responses directly to the TRA to protect the confidential information from being improperly disclosed. Furthermore, please provide the Case Team with contact details for the company/companies that produce the goods concerned that you export.

The information your company (and producers) provide 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 May 2025**. 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 AD0068@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)* 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 in a confidential and non-confidential format. 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. You 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., 23/05/2024).
- 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, **AD0068**, 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/AD0068/>.

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 companies 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 (including Annex II).

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.

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

Considering summer holidays, the team would have a preference for a verification visit as of [sensitive – period].

Appendix reference:

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.

The scope of this investigation

Goods concerned

The goods subject to investigation (the Goods Concerned) are:

Biodiesel (or paraffinic diesel fuel / gasoil) obtained from synthesis or hydrotreatment of oils and fats of non-fossil origin, in pure form or as included in a blend, originating in the United States of America (US). This biodiesel is commonly known as hydrotreated (hydrogenated) vegetable oil diesel (HVO), renewable diesel or green diesel. Synthetic paraffinic kerosene (also known as sustainable aviation fuel (SAF)) is excluded from this description of biodiesel.

The Goods Concerned are subject to the following commodity codes:

1516209821	1518009923	2710194429	2710194810	2710201699
1516209823	1518009929	2710194432	2710194890	3824999210
1516209829	1518009932	2710194439	2710201121	3824999213
1516209832	1518009939	2710194621	2710201123	3824999214
1516209839	2710194221	2710194629	2710201129	3824999216
1518009121	2710194223	2710194623	2710201132	3824999219
1518009123	2710194229	2710194632	2710201139	3826009011
1518009129	2710194321	2710194639	2710201621	3826009019
1518009132	2710194329	2710194721	2710201623	3826009039
1518009139	2710194339	2710194723	2710201629	
1518009511	2710194390	2710194729	2710201632	
1518009519	2710194421	2710194732	2710201639	
1518009921	2710194423	2710194739	2710201692	

The following are considered Like Goods for the purposes of this investigation:

Fatty-acid mono-alkylesters (FAME) from non-fossil origin, in pure form or as included in a blend, excluding sustainable aviation fuel,

and

Biodiesel (or paraffinic diesel fuel / gasoil) obtained from synthesis or hydrotreatment of oils and fats of non-fossil origin, in pure form or as included in a blend, originating in the UK or Rest of World (RoW). This biodiesel is commonly known as hydrotreated (hydrogenated) vegetable oil diesel (HVO), renewable diesel or green diesel. Synthetic paraffinic kerosene (also known as sustainable aviation fuel (SAF)) is excluded from this description of biodiesel.

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 concerned description above.

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

Characteristic	Symbol	Description
Type	F	FAME (fatty-acid mono-alkyl esters)
	P	Hydrotreated vegetable oil (HVO) / Paraffinic Diesel Fuel / Gasoil
Cold Filter Plugging Point (CFPP) in degrees centigrade to nearest degree	1	Higher than +9
	2	Higher than or equal to 0 but lower than or equal to +9
	3	Lower than 0 but higher than or equal to -9
	4	Lower than -9 but higher than or equal to -40
	5	Lower than -40
Feedstock	1	biofuel from feedstocks subject to incentives (singled counted according to UK RTFO categories)

	2	biofuel from feedstocks subject to incentives (double counted according to UK RTFO categories)
	0	other/special purpose sold without any certificate
Form	R(100)	Pure form
	B(XX)	XX equals percentage of biodiesel blended with mineral diesel (The nearest percentage rounded down to a whole number)

Example:

HVO, with a CFPP of –20C, made by used cooking oil, and blended with mineral diesel at 7% would be: P42B07

HVO, with a CFPP of –30C, made by used cooking oil, and blended with mineral diesel at 99% would be: P42B99

In this questionnaire and the corresponding annexes, you will be asked to construct PCNs representing the different types of products you produce. When giving your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table above.

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

The price comparison between HVO and FAME is not possible due to various technical and physical characteristics of the products:

- **FAME:** Consists of fatty acid methyl esters. Its chemical structure is different from fossil diesel.
 - **Density:** Generally higher than fossil diesel (e.g., 860-900 kg/m³).
 - **Cold Flow Properties (included in the PCN structure):** More susceptible to gelling or waxing in cold temperatures, leading to potential issues like clogged filters. Different grades are available for various climates.
 - **Storage Stability:** Can absorb atmospheric water, leading to sludge buildup, microbial growth (diesel bug), and reduced stability over time. It has a shorter shelf life (around 6 months for pure FAME).
 - **Engine Compatibility:** Can be blended with fossil diesel up to 7% (B7) without engine modifications in Europe.
 - **Oxygen Content:** Contains oxygen, which contributes to cleaner combustion but can sometimes lead to slightly higher NOx emissions.
 - **Cetane Number:** Generally above 40.

- **HVO:** Is a synthetic paraffinic hydrocarbon, chemically identical to fossil diesel. It is "FAME-free" and "fossil-free."
 - **Density:** Similar to fossil diesel.
 - **Cold Flow Properties:** Excellent cold-weather performance with very low cloud and pour points (often below -40°C), making it highly resistant to gelling.
 - **Storage Stability:** Highly stable and resistant to water absorption and microbial growth. It has a significantly longer shelf life, up to 10 years if stored correctly.
 - **Engine Compatibility:** A true "drop-in" replacement for conventional diesel fuel. It can be used in existing diesel engines without any modifications and meets European Standard EN15940.
 - **Oxygen Content:** Practically oxygen-free.
 - **Cetane Number:** Significantly higher than both FAME and fossil diesel (often 85+), leading to more complete combustion and better engine performance.
 - **Impurities:** Virtually free from aromatics, sulphur, and metals.

Environmental Impact:

- **HVO:** Generally offers a greater reduction in net CO₂ emissions (up to 90% or more) and significantly reduces particulate matter (PM) and nitrogen oxide (NO_x) emissions compared to fossil diesel. Studies suggest HVO contributes less to life cycle GHG emissions than FAME biodiesel.
- **FAME:** Also reduces emissions, particularly particulate matter, carbon monoxide, and hydrocarbons due to its oxygen content. However, some studies have linked FAME use to a small increase in NO_x emissions.

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.

The Green Attributes of HVO sold in the US versus the UK can vary drastically, even when the fuels are physically identical. This distinction is critical because Green Attributes are the primary drivers of the premium for any renewable fuel over its conventional counterpart, making their consideration essential for accurate price comparisons. [commercially sensitive information]

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.

The differences in the manufacturing process of HVO and FAME preclude comparison between these products:

- **FAME (Biodiesel):** Produced through a process called **transesterification**. This involves reacting vegetable oils or animal fats (triglycerides) with a short-chain alcohol (typically methanol) in the presence of a catalyst (usually a strong base like sodium hydroxide or potassium hydroxide). This reaction produces FAME and glycerol as a by-product.
- **HVO (Renewable Diesel):** Produced through **hydrotreatment (hydrogenation and hydrocracking)**. This process involves treating the feedstocks with hydrogen at high temperatures and pressures in the presence of a catalyst. This removes oxygen, sulfur, nitrogen, and aromatics, converting the triglycerides into straight-chain hydrocarbons (paraffins) that are chemically identical to conventional diesel fuel.

Consequently, FAME production process requires less advanced infrastructure and is cheaper to produce. Production of HVO is typically more expensive to produce due to the hydrotreatment process and specialized infrastructure.

SECTION A: Company structure and operations

A1 Identity and contact details

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

Legal name of company:	Diamond Green Diesel LLC
Legal structure (e.g., limited company, limited liability partnership):	Limited liability company
Year of establishment:	2009
Other operating names:	This company was originally formed under the name "Diamond Green Fuels LLC." It changed its name to "Diamond Green Diesel LLC" on November 23, 2009
Company registration number:	4738865
Place of registration:	[commercially sensitive information]
Name (point of contact):	[sensitive – contains personal information]
Position:	[sensitive – contains personal information]
Address:	14891 Airline Hwy Norco, LA, 70079

Telephone No:	[sensitive – contains personal information]
Email:	[sensitive – contains personal information]
Website:	https://www.diamondgreendiesel.com/

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

Name:	[sensitive – contains personal information] Hogan Lovells International LLP
Address:	9 Rue Belliard, B-1040 Bruxelles, Belgium
Telephone No.:	[sensitive – contains personal information]
Email:	[sensitive – contains personal information]
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: A1 - 2	

A2 About your company

1. Describe the role of your company in relation to exports of the goods concerned to the UK market (e.g., producer, producer/exporter or exporter/distributor). Please make it clear whether you are a producer, and if you are not, please provide details of the producers that supply you.

Diamond Green Diesel LLC (“DGD”) is a producer of HVO and exports it to the UK market (among others).

Appendix reference:

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	There have been no changes to DGD’s legal form of business over the past five years.

+Add additional rows as required.

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.

[commercially sensitive information]

Appendix reference: A2-3

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

ASTM D975 [commercially sensitive information]

Appendix reference:

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.

DGD is a member of Clean Fuels Alliance America (“CFA”), formerly the National Biodiesel Board. CFA represents industry members who produce biodiesel, renewable diesel, and sustainable aviation fuels.

Appendix reference: [A2-5](#)

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.
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 concerned.

DGD is a limited liability company formed and existing in [commercially sensitive information]

Appendix reference: [A3-2](#)

A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations, 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 2024 to 31 December 2024
 - b. the Board of Directors during the POI 1 January 2024 to 31 December 2024
2. Explain your procedure for appointing the members of the Board of Directors.

[commercially sensitive information]

Appendix reference: [See A3-2](#)

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.

See appendices referenced.

Appendix reference: A4-3 (a) – (d)

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, the US or in third countries for the production (e.g. sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements. (Long term agreements – agreements beyond one off/ad-hoc agreements of less than 6 months).

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
[commercially sensitive information]			

			Appendix reference:

+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.

Records address	What records are held?
[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.

1 January – 31 December. [commercially sensitive information]
Appendix reference:

3. For your company and any associated parties involved in the production, marketing or sales of the goods concerned, please attach a copy of your audited accounts covering the injury period, 1 January 2021 to 31 December 2024, including the financial statements and audit reports.

See appendices referenced.
Appendix reference: A6-3(a) – (d)

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period (1 January 2021 to 31 December 2024).

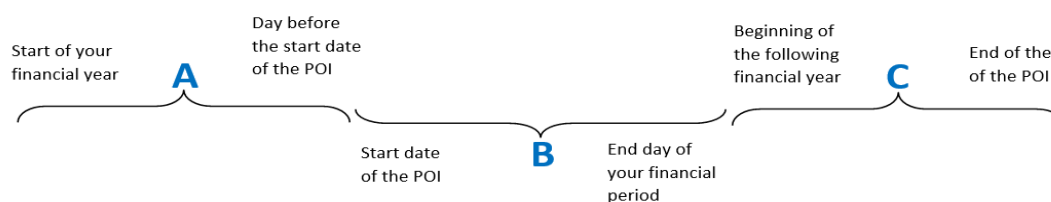
N/A – see audited financial statements under Question A6-3.

Appendix reference:

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI 1 January 2024 to 31 December 2024. If your financial year is fully aligned with the POI, this is all that is required.

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

- A. the trial balance which starts from the beginning of your financial year and ends on 31 December 2023;
- B. the trial balance which starts from 1 January 2024 to the end of your financial year; and
- C. the trial balance which starts from the beginning of your following financial year and ends on 31 December 2024



See appendices referenced.

Appendix reference: A6-5(a) – (b)

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 the (i) POI and (ii) most recently completed financial year.

The audited financial statements [commercially sensitive information].

Appendix reference: A6-3(d)

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.

See audited financial statements under Question A6-6.

Appendix reference:

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.

DGD utilizes [commercially sensitive information]

Appendix reference: A6-8(a) – (b)

9. Have you changed your financial policies and/or accounting systems 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.

No, DGD's financial policies and accounting systems have not changed between 2021 and 2024.

Appendix reference:

A7 Your company's products

Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company's products, Annex II**.

1. For the goods concerned 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.

R99/Renewable Diesel [commercially sensitive information]

Appendix reference:

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

R99/Renewable Diesel

Appendix reference:

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.

The Green Attributes of HVO sold in the US versus the UK can vary drastically, even when the fuels are physically identical. This distinction is critical because Green Attributes are the primary drivers of the premium for any renewable fuel over its conventional counterpart, making their consideration essential for accurate price comparisons. [commercially sensitive information]

Appendix reference:

4. In relation to the technical, physical and other relevant factors, how are the products you export different from the like goods. Please provide a general explanation here and complete the relevant sections of **Section A – Company structure and operations**, subsection **A7.1 – Your company’s products**, **Annex II** where possible.

The HVO produced by DGD is physically very similar to other forms of HVO produced outside of the US, as they are produced from similar feedstocks using the same hydrotreating technology. Each producer has the ability to alter the cold flow properties of the HVO by adjusting the severity of the reaction during the process.

DGD’s HVO compared to FAME is different in every manner. The only similarity in that it is produced from the same lipids/fats/triglycerides feedstocks. The differences preclude considering HVO and FAME as “like products”. Therefore, imports of HVO cannot cause injury to producers of FAME. DGD will be presenting an advocacy paper on this point.

Product differentiation:

- The production method and chemical composition have stark differences:
 - i. FAME is produced using the transesterification process, which converts triglycerides into fatty acid alkyl esters by reacting them with alcohols and catalyst. Methanol is commonly used as the reactant and creates fatty acid methyl esters.
 - ii. HVO is produced at DGD using the HEFA (Hydrotreated Esters and Fatty Acids) process, by hydro processing triglycerides into hydrotreated vegetable oils.
 - iii. HVO is different from FAME as HVO is viewed as a “drop-in” fuel for diesel engines, whereas Biodiesel must be blended with traditional fuels to mitigate against fuel quality concerns.
 - HVO does not contain an oxygen molecule in the fuel, which may lead to deterioration of the oil quality due to fuel instability.

- FAME esters have tendency to form sludge and engine deposits, and to plug diesel particulate filters
- HVO and FAME have drastically different physical properties, with all key differences favouring HVO as a superior, cleaner fuel. HVO provides greater flexibility for obligated parties and refiners, allowing them to optimize product quality and blend strategies, ultimately making them more competitive at the rack. This enhanced competitiveness often translates to lower rack prices, directly benefiting consumers.

As a result of HVO's "drop in fuel" characteristics, it can be used as a blend-stock or sold directly at the rack in its pure form. This flexibility allows markers to meet the varying requirements of its customers providing the fuel as a blend or in its pure form.

In addition to meeting the varying fuel demands of UK consumer, HVO is also a qualified fuel under the RTFC program. This gives obligated parties further flexibility on how they meet their annual obligation. Due to the physical nature and blend limit of FAME into the conventional diesel pool, obligated parties would be required to blend all year round, this is both inefficient and more importantly can lead to fuel quality issues in the winter due to the poor cold flow performance of FAME. The inherent limitations of FAME further underscore the advantages of HVO as the preferred renewable diesel solution:

- i. Cold flow properties – Various motoring organization report breakdowns as a result of fuel quality, in the winter months this will largely be attributable to Filter Blocking likely as a result of poor cold weather performance of FAME blends. HVO has significantly lower cloud/cfpp (-15>-20) properties that UCOME (+5 < -3)
- ii. Cetane properties – HVO (mid 90s) has a much higher Cetane qualities that FAME (mid 40s). A higher cetane number means faster ignition, leading to smoother combustion, improved engine performance, and reduced emissions. On the other hand, lower cetane numbers can result in longer ignition delays, causing rough engine operation, increased fuel consumption, and higher emissions.
- iii. The handling and storage of FAME is far more complex than HVO, leading to additional costs and operational challenges. One of the primary concerns is the presence of organic matter in FAME, which serves as a food source for algae, creating multiple issues:
 - Filter Clogging: The slimy nature of algae can clog filters, reducing filtration efficiency and requiring more frequent maintenance.
 - Corrosion and Fuel System Damage: Algae produce acidic byproducts, which can corrode metal components such as fuel tanks, fuel lines, and injectors, increasing the risk of leaks and malfunctions.
 - Environmental Concerns: Algae growth in fuel tanks contributes to air pollution, releasing carbon dioxide and other pol-

lutants when the fuel is burned. Additionally, in marine applications, algae-contaminated fuel poses a threat to marine life.

- In contrast, HVO is significantly more stable, easier to store, and does not face these contamination risks, making it the superior choice for fuel storage and handling.

Appendix reference:

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.

HVO is produced via the same isomerization refining process. This is fundamentally different to Co-processed renewable diesel and Bio-diesel/FAME/UCOME.

HVO is considered drop-in fuel and is 100% substitutable with conventional ULSD in the market place. Per the EN590 specification, FAME is only available as a fuel blend with conventional ULSD at a maximum permissible blend of 7%.

HVO cold flow properties (Cloud, Cold Filter Plugging Point (CFPP), Freeze Point) are readily manufactured to be inline or lower than EN590 ULSD specifications. This ensures that during the colder winter months, cold weather performance is maintained and no filter plugging or engine operating issues are likely.

Appendix reference:

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 **Section A – Company structure and operations, A7.2 – Other goods, Annex II.**

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 **Section B – Sales, subsection B1.1 – Upwards sales reconciliation, Annex II.**

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

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 **Section B – Sales, subsection B2 – Captive sales.**

B3 Sales

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

DGD markets HVO [commercially sensitive information].

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

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 **Section B – Sales**, subsection **B4.1 – 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**.
 - Report each good sold on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line, as a separate transaction. If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, 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.

2. If your sales have not been made on a CIF (Cost, Insurance & Freight) basis, explain below how you have calculated the CIF values included in the 'CIF value in accounting currency' column in **Section B – Sales**, subsection **B4.1 – Sales to the UK, Annex II**.

[commercially sensitive information]

Appendix reference:

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.

N/A

Appendix reference:

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,
 - bill of lading,
 - applicable discounts or rebates,
 - credit/debit notes,
 - long or short-term contract of sale,
 - US inland freight contract(s) with cost structure,
 - ocean freight and insurance contracts with cost structure (CIF sales),
 - UK freight contract with cost structure (DDP sales)
 - bank documents showing proof of payment,
 - details of any tax rebates, and
 - any other documents relating to transport at CIF (ocean freight / insurance) or DDP (UK freight)

[See appendix referenced.](#)

Appendix reference: [B4.1_4](#)

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 **Section B – Sales**, subsection **B4.2 – Domestic sales, Annex II**. For instructions on filling out and explaining the adjustments for domestic sales, please see **Section C**, subsection **C2 – Adjustments for domestic sales** (below).

Report each goods sale on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line as a separate transaction.

If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, 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.

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,
- ocean freight contract and cost structure (if applicable)
- inland freight contract and cost structure, and
- bank documents showing proof of payment.

See appendix referenced.

Appendix reference: [B4.2.2](#)

B5 Currency conversions

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

1. Please provide details of how you calculated/obtained/sourced the exchange rates used by your company for converting the payment for export sales into your accounting currency in Annex II during the POI.

The currency of accounting documents, invoice values, and the payments are in USD, so there were no currency conversions.

Appendix reference:

B6 Sales to third countries

Please complete Section B – Sales, subsection B6 – Export sales to third countries, Annex II providing total sales, by destination country, for your like goods which are exported.

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

Adjustments should be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales**, subsection **B4.1 – Sales to the UK of 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.

[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.

N/A

Appendix reference:

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.

[commercially sensitive information]

Appendix reference: [B4.1](#)

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.

[commercially sensitive information]

Appendix reference:

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 are reported?

[commercially sensitive information]

Appendix reference:

6. 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.

[commercially sensitive information]

Appendix reference: [C1.6](#)

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

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

C2 Adjustments on domestic sales

Adjustments are to be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales, B4.2 – 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.

[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.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

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

N/A

Appendix reference:

7. List all 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.

While no taxes imposed on the products sold in the domestic market are rebated upon exportation, [commercially sensitive information].

Appendix reference: C2_7

- 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.

[commercially sensitive information]

Appendix reference: C2-7

- 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.

[commercially sensitive information]

Appendix reference:

- 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.

Taxes become legally obligated at time of sale. [commercially sensitive information]

Appendix reference:

8. 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.

[commercially sensitive information]

Appendix reference:

9. 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.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

11. 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.

[commercially sensitive information]

Appendix reference:

SECTION D: Costs and performance

D1 Turnover

1. Please complete **Section D – Costing Information**, 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).

D2 Statement of profit and loss and other comprehensive income

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

2024 tax returns have not been filed. See appendices referenced for 2022 and 2023 tax returns.
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Appendix reference: D2-2 (a) – (d)
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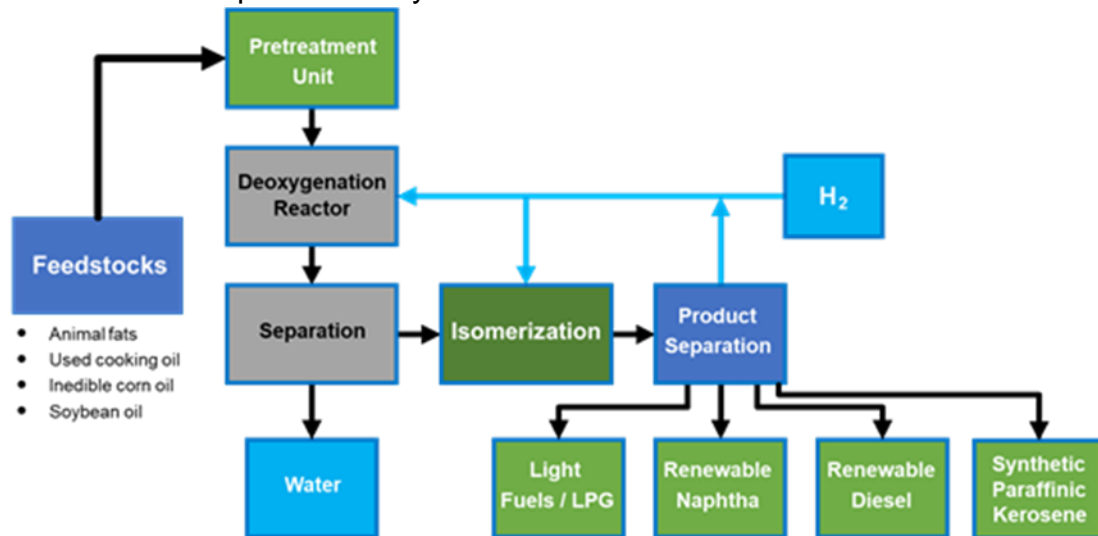
D3 Production

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.

[commercially sensitive information]

Appendix reference:

- 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.



[commercially sensitive information]

Appendix reference:

- 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).

Main inputs into the production process are listed in the table below:

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

D4 Upwards cost reconciliation

- Complete **Section D – Costing information**, subsection **D4 – Upwards cost reconciliation, Annex II**.

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

[commercially sensitive information]

D5 Capacity

1. Complete **Section D – Costing information, subsection D5 – Capacity, Annex II.**

Explain your calculation of the capacity and the capacity utilisation for the goods concerned / like goods. 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.)

HVO Production Capacity calculation is based on the following:

[commercially sensitive information]

Appendix reference:

D6 Stocks

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

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

3. Please provide details of the maximum stock capacity you have for the goods concerned/like goods. If the stock areas are at a different facility to your production facility, provide details of location(s) and capacity.

[commercially sensitive information]

Appendix reference:

D7 Joint products and by-products

- 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.

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference: D4

D8 Purchases

- Please complete **Section D – Costing information**, subsection **D8 – Purchases, 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.
- Within your company, do you use any integrated processes in the production of the goods concerned? If so, please explain.

N/A

Appendix reference:

D9 Profitability

1. Please complete **Section D – Costing information**, subsection **D9 – Profitability, Annex II**. Please give profit percentages across all four categories based on profit before tax. If this is not possible, explain at what level you are quoting profit.
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**.

See appendix referenced for the calculation.

Appendix reference: D9

D10 Cost to make (CTM) in the US

1. Please provide the CTM for your domestic market (the US) by completing **Section D – Costing information**, subsection **D10.1 – CTM in the US**.
 - Provide details for each PCN of your goods 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.
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.

DGD only produces HVO. FAME is a different material whose CTM will vary significantly.

The PCN methodology does not consider the feedstock and their respective eligibility into each market for a fair comparison. [commercially sensitive information]

Appendix reference:

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)

[commercially sensitive information]

Appendix reference: D4

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.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

D11 AS&G in the US

1. Please provide AS&G (Administrative, Selling and General Costs) costs for the like goods produced for your domestic market by completing **Section D – Costing information**, subsections **D11.1 – AS&G in domestic market**.
 - 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.
2. Please explain the cost allocation and apportion method used for each cost type for the POI, including an explanation of that allocation and apportion method under each cost type for individual PCNs.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

D12 Raw material (RM) and major input purchases

1. Please complete **Section D – Costing information**, subsection **D12 – RM and input purchased, Annex II** detailing the RM and major input purchases accounting for >5% of the total cost to make and sell (>1% 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.

See Appendix referenced.

Appendix reference: AD12-1

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'.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

4. What controls do you have in place to verify the recyclability of the feedstocks that you use? State the type of controls in place, the documentation that is held to demonstrate recyclability of the feedstocks. State if this is kept for each batch of fuel produced.

[commercially sensitive information]

Appendix reference:

D13 Direct labour

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

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.

[commercially sensitive information / data restricted by copyright]

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.

The UK has significantly benefited from the importation of HVO from the US.

Should the UK impose import tariffs on US-produced HVO, the resulting decrease in availability would lead to higher HVO prices. This cost would be directly borne by UK consumers, while simultaneously benefiting non-UK producers. Furthermore, the price-driven adoption of HVO would diminish, leading to an overall reduction in renewable fuel consumption. If the UK government aims to achieve ambitious biofuel targets, then increasing HVO prices is an undesirable outcome, particularly in an environment of growing obligations.

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 – Costing information	✓
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
[commercially sensitive information]	[commercially sensitive information]

+Add additional rows as required