



Neutral Citation Number: [2024] EWHC 1728 (KB)

Case No: QB-2022-002405 and others

**IN THE HIGH COURT OF JUSTICE**  
**KING'S BENCH DIVISION**

Rolls Building  
Fetter Lane  
London  
EC4A 1NL

5 July 2024

**Before:**

**MR JUSTICE CONSTABLE**

**with**

**SENIOR COSTS JUDGE GORDON-SAKER**

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**Between:**

**Pan NO<sub>x</sub> Emissions Litigations**

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**Representation: see Appendix 1**

Hearing dates: 11, 12, 13 June 2024

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**JUDGMENT**

**This judgment was handed down by the Judge remotely by circulation to the parties' representatives by email and release to The National Archives. The date and time for hand-down is deemed to be 10:30 on Friday 5<sup>th</sup> July 2024.**

**Mr Justice Constable and Senior Costs Judge Gordon-Saker:****Introduction**

1. This is a judgment written jointly by one of the Managing Judges sitting with the Senior Costs Judge following a 3-day hearing to consider the parties' costs budgets.
2. This judgment deals with a number of the points of principle and explains the general approach taken in respect of the budgets. Following the 3-day hearing, the parties were given the opportunity to submit a final version of their budgets, within a compendious spreadsheet. We have considered each of the phases and set out the approved budgets within the two spreadsheets filed. We provide the spreadsheets to the parties for incorporation as part of the Costs Management Order, but because of the size of the documents we do not try to append them to this judgment. We have included, however, the summary of totals as Appendix 2 to this judgment.
3. As ever, the parties, their solicitors and the fleet of Counsel are thanked for the way in which they conducted the 3-day hearing, during which a considerable amount of ground was traversed, both at high-level and, at times, in the weeds.
4. The core allegations in each case are that the manufacturers sold cars that did not comply with the requirements of the applicable regulatory regime because they contained software that cheated or subverted the emissions control regime in Regulation 715/2007 ("the Emissions Regulation"). The causes of action pursued across the 13 claims include breach of contract (lack of satisfactory quality), deceit, breach of statutory duty, breach of manufacturer's guarantee, claims under CPUT 2008 and/or the CCA 1974 – but which causes of action are pursued against which specific Defendants in each GLO varies. For example, some of the Defendant entities manufacture the relevant vehicles, others are involved in their import/export or sale, others have overall control of them, others are Authorised Dealerships or provide finance to the purchasers of the vehicles. The budgeting exercise has been carried out in three general sections, reflecting the 2-stage, or tranche, structure of the litigation as it is presently proceeding following the Order made at the 5-day CMC in March 2024 ('the March Order'), together with a third, general pot to capture other expenditure not specific to the two tranches. The two tranches of the litigation the parties are presently working towards will only resolve a proportion of the liability aspects of the case as a whole, and proceed by way of sample. They do not include any investigation of causation or loss, which is presently anticipated to take place at a long evidential hearing in October 2026. Directions have not yet been set for that phase. In answer to a question raised by the Court, Mr Campbell KC for the Claimants suggested that at the conclusion of Tranche 2, the case will be (subject to various understandable caveats) approximately 60% progressed. If every issue had to be resolved at trial, we consider this to be over-optimistic. Mr Bacon's contention, from the Defendants' perspective, that the case will only be 25% progressed, probably reflects the most pessimistic of assessments, and the reality, in our view, probably lies somewhere around 33% progression.

5. Within tranches 1 and 2, the Claimants have produced a costs budget for ‘Pan-NO<sub>x</sub>’ costs. This is defined by the Claimants as costs which impact all of the GLOs and require coordination with all 20 Claimant firms. The Defendants are broadly split, by reference to the March Order, between what are termed ‘ALGLOs’ and ‘Non-ALGLOs’. ALGLO stands for ‘Additional Lead Group Litigation Order’, and derives from the fact that, prior to the March CMC, Mercedes was the only ‘Lead’ claim, but following the March CMC, the Ford, Nissan/Renault and Peugeot/Citroën GLOs were made additional Lead GLOs for the purposes of investigating the existence of prohibited defeat devices (‘PDDs’) in the first evidential phase of the Pan-NO<sub>x</sub> litigation (Tranche 2).
6. The Claimants have also generally produced a Defendant-specific costs budget (whether they are an ALGLO or a Non-ALGLO Defendant). For Tranche 2, the Claimants have a further category of ‘Lead and ALGLO’ Defendant costs, which are essentially those costs attributable generally to, but common between, the Lead/ALGLO Defendants who – broadly speaking – are those taking part in the main 10-week evidential hearing listed for October 2025, as opposed to the broader Pan-NO<sub>x</sub> community whose role is significantly more limited. Each of the Defendants (Lead/ALGLO and Non-ALGLO) has produced their own budgets. Each has commented upon the Claimants’ budget costs attributable generally or specifically to them. A good number of the points made in both directions are common, although inevitably a number of the points are specific to particular parties, or groups of parties, and particular phases. Collectively, the budgeting information provided to the Court by the outset of the 3-day hearing covered 1,071 costed phases across the “various Claimants and Defendants” budgets. A number of these phases were agreed – both unconditionally and sometimes conditionally upon reciprocity – between the Claimants and one or more of the Defendants, and vice versa. However, the Court has nevertheless considered it necessary, in light of what can only be described as the eye-watering sums submitted, to scrutinize both agreed and non-agreed line items against the benchmark of reasonableness and proportionality, with the agreement of the parties as explained further below. The Court is grateful to Counsel for the Defendants for their provision, following the conclusion of the hearing, of a short Note providing confirmation of their agreement and the justification, in this case, for their approach.
7. Tranche 1 constitutes a 2-week preliminary issue hearing listed for October 2024. This will determine the following issues of principle (together, the “KBA Issues”):
  - (1) Whether Type Approval Decisions, Recall Decisions, Voluntary Update Decisions and/or Mandatory Update Decisions made by the KBA prior to 1 September 2020, between 1 September 2020 and IP Completion Day, and between IP Completion Day and 31 December 2022 (together, “KBA Decisions”) as to the presence or absence of PDDs are binding upon the Court and/or the Claimants in the Mercedes Litigation as non-addressees before or after IP Completion Day.
  - (2) Where the German courts determine appeals from such KBA Decisions, whether those determinations as to the presence or absence of PDDs are binding

upon the Court and/or the Claimants in the Mercedes Litigation as non-addressees after IP Completion Day.

8. In respect of Tranche 1, the Claimants have incurred at least £224,517.76 (although the true figure is higher than this, as the Claimants have taken 5 May 2024 as the cut-off between incurred and estimated for the purposes of budgeting, inexplicably in light of CPR 3.17(3)(a)). The Claimants' estimated future costs for Tranche 1, across their 'Pan-NO<sub>x</sub>' and individual GLO headings, total **£11,439,996.18**.
9. The main Defendant participant in Tranche 1 is Mercedes. Their incurred costs are £511,798.98 (adopting the correct cut-off date of the costs budgeting hearing) and they are budgeted to spend **£3,603,284**. The other Defendants involved are Ford, Nissan, and VW2, claiming £1,190,903, £915,242.50 and £1,164,761.35 for future costs respectively. Whether the aggregation of these sums represents any useful comparator to the sums claimed by the Claimants is considered further below, but in any event the aggregate is **£6,874,190.85**.
10. Tranche 2 is the first main evidential phase. Pursuant to the March CMC Order, this is set down to deal with:
  - (1) Whether any of the Sample Vehicles contained defeat devices when manufactured;
  - (2) If so, whether those defeat devices can be justified pursuant to Article 5(2) Emissions Regulation;
  - (3) Whether any of the Sample Vehicles contained defeat devices following the installation of updates;
  - (4) If so, whether those defeat devices can be justified pursuant to Article 5(2) Emissions Regulation;
  - (5) Various legal issues set out in Schedule 1 to the March Order (principally relating to the proper construction of the Emissions Regulation or other legislation);
  - (6) Whether any identified PDD constitutes a breach of the Emissions Regulation or any domestic legislation relied on by the Claimants;
  - (7) Whether any identified PDD constitutes a breach of contract;
  - (8) Whether the Emissions Regulation and/or any domestic legislation (if appropriate, read in conjunction with the EU provisions relied on by the Claimants) is actionable by the Claimants by way of a private law claim for breach of statutory duty; and
  - (9) Such other issues for the purposes of facilitating the quantum trial (i.e. Tranche 3, presently set down for October 2026) as shall be added by future order.

11. In essence, there are 3 central elements to Tranche 2: (1) a technical investigation of the sample vehicles so as to understand how it is said there are devices acting on the emissions system or wider engine or even vehicle, so as to amount to a PDD; (2) a series of legal submissions as to the proper construction of the relevant regulations (EU and/or domestic); and (3) the application of the outcome of the technical investigation to output of the legal analysis. This is not dissimilar in nature to the preliminary issue considered by Waksman J in the *VW NO<sub>x</sub> Emissions Group Litigation* ([2020] EWHC 783 (QB)), albeit on a larger scale in terms of number of samples to be considered and the number of participants. As correctly pointed out by Mr Campbell KC, one of the legal issues for determination includes consideration of whether, for a defeat device to be found, there needs to be an intentional and/or impermissible purpose of causing the emissions control system to operate differently when it senses it is being tested. Lacking such a purpose, the Defendants deny the existence of a PDD. The Claimants dispute that it is necessary, as a matter of law, to demonstrate the existence of an ‘intentional’ purpose, but even if this is a constituent element of establishing breach, it will focus (at least in the context of Tranche 2, which does not include the deceit or cartel allegations) principally on the objective operation of the system, not the subjective intention of a particular design engineer. There is presently an unresolved debate between the parties (in the context of disclosure) as to whether and to what extent allegations relating to whether the KBA was misled are necessarily included within the Tranche 2 hearing. There is a scenario where this may be necessary to resolve, if a decision by the KBA that a defeat device does *not* exist is relied upon as binding by the Defendants, but disputed by the Claimants on grounds that such a decision cannot be binding where the KBA was misled at the time. For the purposes of costs management, we have assumed that this will not be an issue and/or will not give rise to a significant disclosure exercise in the context of Tranche 2.
12. There is no doubt that, in general terms, Tranche 2 gives rise to a complicated exercise of technical and legal analysis. There is also no doubt that the time and complexity involved in the analysis is impacted by the number of sample vehicles that will be investigated across the cohort of Lead and ALGLOs involved (at most, 52), and the number of parties involved. Nevertheless, as the following summary figures show, the sums budgeted are extraordinary and, in the context of a costs budgeting exercise, quite unprecedented in this jurisdiction.
13. In respect of Tranche 2, the Claimants say they have incurred at least £2,202,909.21 (although, again, the true figure is higher than this, as the Claimants have taken 5 May 2024 as the cut-off between incurred and estimated costs for the purposes of budgeting). The Claimants’ estimated future costs for Tranche 2, across its ‘Pan-NO<sub>x</sub>’, Lead/ALGLO category and individual GLO headings, total **£136,260,061.46**.
14. The main Defendant participant in Tranche 2 is, again, Mercedes: there are more sample vehicles being investigated in the Mercedes claim than in the others. Their incurred costs are £1,791,768.75 and they are budgeted to spend **£36,144,748.90**. The ALGLO Defendants’ future costs range between £891,650 (the PCD Defendant Dealerships) and £27,086,058.00 (Nissan). The aggregate of the ALGLO Defendants’ costs claimed in respect of Tranche 2 is

- £136,128,826.30** (almost identical to the Claimants' budgeted costs). The aggregate of the Non-ALGLOs' costs claimed in respect of Tranche 2 is **£43,116,148.83**. The total, therefore, budgeted to be spent by the Defendant parties on Tranche 2 is **£179,244,975.13**. The total budgeted costs to be spent altogether by all parties in relation to Tranche 2 alone also therefore exceed **£315,000,000**.
15. There is also a 'General' category of costs not attributable directly either to Tranche 1 or Tranche 2, but nevertheless to be spent in the period between now and the conclusion of Tranche 2. This includes generic or outline statements of case (the latter against Non-ALGLOs), and other general case and GLO management costs and other general liaison and/or co-ordination between the parties. The Claimants' total for incurred costs is an incredible **£132,466,008.68** and estimated costs are **£60,048,849.51**. The aggregate of the Defendants' incurred costs in the general category is **£90,807,891.03** and estimated costs are **£25,647,011.09**.
  16. The total incurred and estimated costs sought within the cost budgets is therefore **£342,642,342.80** for the Claimants and, in the aggregate, **£306,835,723.14** for the Defendants: **nearly £650m combined**.
  17. Against the total future costs budgeted across the 3 tranches by the Claimants of £207,748,907.15, the aggregate of the Defendants' offer is £49,288,969.98. Against the total future costs budgeted in the aggregate by all Defendants of £211,766,177, the Claimants' offer is £148,178,828.
  18. It is important to recognise two things. First, that these costs take us only to the end of Tranche 2. There will be further common costs in respect of causation and loss and, possibly, other issues in relation to liability. Secondly, that in respect of the Claimants, these are only the common costs, that is the costs common to all of the Claimants in bringing the claims and the costs common to the groups of Claimants in respect of the individual Defendants. As Mr Williams KC acknowledged, the Claimants' budgets do not include their individual costs, that is, the costs referable only to each particular claimant and which would be recoverable only by that claimant. While the selection of lead Claimants, for the purposes of causation and loss, would avoid each claimant incurring the costs of every phase, there will still be individual costs for each claimant, such as the costs of taking initial instructions and, if the Claimants are successful, distributing any award. For every hour at the Grade D guideline hourly rate spent on each of the Claimants, the total for all Claimants would be about £300m.

### **General Principles**

19. By CPR 3.15(1):

*'The court may at any time make a 'costs management order'. Where costs budgets have been filed and exchanged the court will make a costs management order unless it is satisfied that the litigation can be conducted justly and at proportionate cost in accordance with the overriding objective*

*without such an order being made. By a costs management order the court will—*

*(a) record the extent to which the budgeted costs are agreed between the parties;*

*(b) in respect of the budgeted costs which are not agreed, record the court's approval after making appropriate revisions;*

*(c) record the extent (if any) to which incurred costs are agreed.'*

20. The Court's power to approve budgeted costs for a particular phase is therefore limited to phases where budgeted costs have not been agreed. Agreed budgeted phases are outside the scope of the Court's approval function, but it is clear that the Court has a right nevertheless to comment if it has reservations about the agreed amount: Various Claimants v Scott Fowler Solicitors (A Firm) [2018] EWHC 1891 (Ch), per Chief Master Marsh at [17] and Woolley v Ministry of Justice [2024] EWHC 304 (KB), per Kerr J at [43]. Once budgeted costs for a particular phase have been agreed, the making of a costs order does not require the Court to approve the agreed phase totals. Indeed, CPR 3.15(2) expressly provides that a costs management order will 'record' the extent to which costs are agreed between the parties. If agreement is reached before the costs management hearing, the Court and the parties are bound by it: Woolley at [78].
21. On the ordinary application of those principles therefore, the Court cannot approve or disapprove phase totals for budgeted costs which have been agreed; and nor can it substitute a different approved figure for an agreed phase total for budgeted costs. The limit of the Court's facility, in the event that it disapproves of agreed phase totals, is to decline to make a costs management order (see *Friston on Costs* (Fourth Edition) (2023) at [12.46]). In declining to make a costs management order, the Court may order the parties to file revised budgets: see Group Seven Ltd v Nasir [2016] EWHC 620 (Ch); [2016] 2 Costs L.O. 303 per Morgan J at [64] and Associated Newspapers Ltd v Buckingham Group Contracting Ltd [2022] EWHC 2767 (TCC); [2022] Costs L.R. 1659 per Mr Roger Ter Haar KC at [52].
22. Notwithstanding this, in the present case, at the invitation of the Court, it was accepted by the Claimants and Defendants that it would be appropriate for the Court to substitute an approved phase total in place of an agreed phase total in this case (albeit, subject to the qualification by Counsel for the Defendants, that such an approach "*might not strictly ordinarily be possible*" under the rules).
23. We consider that the agreement of the parties is particularly sensible where the impact of the Court's proposed approach in practical terms is similar to the Court refusing to make a costs management order and ordering the parties to file revised budgets. Given the number of budgets, the scale of the budgeting exercise, and the significant time and resources invested by the parties and the Court, it would have been far from ideal (and contrary to the overriding objective) to have declined to make a costs management order, leaving elements unbudgeted pending a further round of revised budgets and thereafter further consideration (and potential further non-approval) by the Court.

24. Hence, the proposed approach, agreed by the parties, is fully justified in the particular circumstances of this case.
25. The exercise of costs management is not an advance detailed assessment (PD 3D, paragraph 12). It is explicitly not the role of the Court to fix or approve the hourly rates claimed, or to fix or approve specific hours and disbursements (Yirenki v Ministry of Defence [2018] 5 Costs LR 1177 per Jacobs J). The underlying detail is intended to assist the Court in fixing the budget. It is for the Court to approach the claimed costs on a phase-by-phase basis.
26. CPR 3.15 makes no provision for the Court to approve incurred costs, but the Court may record comments in respect of incurred costs which are to be taken into account in any subsequent assessment proceedings (CPR 3.15(4)). The Defendants have expressly invited this Court to do so. In light of the scale of the costs incurred, we feel bound to accept that invitation.
27. As for future costs, an approved budget will stand, in respect of budgeted costs, as the costs to be allowed on detailed assessment in the absence of good reason to depart from that budget (CPR 3.18). The consequence of this is that, as the Defendants point out, the costs management process in which the parties have engaged is their opportunity to challenge the claimed costs (should in due course they be liable to pay any proportion of them), unless a good reason may later be shown.

### **Proportionality**

28. The Claimants contend that the litigation is worth, conservatively calculated on the basis of £4,000 per Claimant, in excess of £6bn if the Claimants are successful. This is, of course, disputed by the Defendants. It is a matter of public record that (without admitting liability) VW paid £193m in settlement of around 91,000 claims following the preliminary issue judgment of Mr Justice Waksman referred to above, equating to just over £2,000 per Claimant.
29. As indicated above, at the conclusion of Tranche 2, the litigation may be in the region (were every issue to be fought to the end) of about one-third of the way through.
30. The Claimants' incurred and estimated costs of approximately £350m therefore – at least on a linear basis – suggest that their total common costs would exceed £1bn. Moreover, it may be thought that it is in consideration of causation and loss that the burden on the Claimants in terms of evidence and disclosure will increase, such that the number of Claimants is much more relevant than in relation to liability issues. Applying the same to the Defendants' budgeted costs, the aggregate spend across all the parties would be around two thirds of the sums at stake, assuming the lower of the figures above, and would on this analysis be well within the foothills of disproportionality.

31. However, a simple comparison between spend and recovery is not the only measure of proportionality. It must be seen in the context of all the factors set out in CPR 44.3(5):
- (a) the sums in issue in the proceedings;
  - (b) the value of any non-monetary relief in issue in the proceedings;
  - (c) the complexity of the litigation;
  - (d) any additional work generated by the conduct of the paying party; and
  - (e) any wider factors involved in the proceedings, such as reputation or public importance.
32. The Court is well aware that this large-scale litigation involves not just large sums, but has layers of complexity caused by the need for co-ordination, in each of the Claimants'/Defendants' camps, and inter se; that the litigation is reputational for the Defendants; and that it concerns matters of public importance. However, that does not give any of the parties a blank cheque for the purposes of recoverable costs. As Waksman J observed in the CMC hearing dealing with what was then a 'judicial eye-brow raising' £10m cost budget for the claimants in the context of a two-week legal and technical preliminary issue in the VW litigation, *'the number of claimants in my judgment doesn't really affect the budget and it certainly doesn't affect it for the preliminary issues which aren't, for example, dealing with questions of causation and loss'*. It is of note that, in that case, the original budget submitted by the Claimants was £10.2m, and following Waksman J's request for a revised (and lower) budget, it was amended to £5.3m and then approved at £3.6m. Whilst we accept that there are logistical and administrative burdens in dealing with a large cohort of Claimants, the number of itself provides little justification for the extraordinary costs claimed in many phases, in which the scope of work required is largely or completely unrelated to the number of Claimants. In reality, the function of the number of Claimants is to increase the individual costs, rather than the common costs. The Claimants tend, therefore, significantly to overstate the complexity of the tasks they face which – in respect at least of Tranches 1 and 2 – boil down to the resolution of discrete issues of law and regulatory/statutory construction coupled with the type of technical investigation which will focus on independent expert evidence of a type the High Court is entirely familiar with. The sums budgeted are wholly disproportionate when seen in this light.
33. Moreover, proportionality is, of course, not the sole benchmark against which recoverability is measured: costs have also to be *reasonable*. The costs claimed have to bear some resemblance to the work reasonably required to properly, but efficiently, advance these claims. As explored more fully below, there appears to be little effort – nor, it seems, incentive – to run this litigation in a manner so as to minimise, as far as is reasonably possible, the number of lawyers and the hours they suggest they need to work in order sensibly to progress this litigation.

### The Reasonableness of the Claimants' Costs Budget: Overview

34. The Defendants contend that the Claimants' costs budgets are replete with numerous examples of costs which simply cannot be justified; and that, frequently, costs have been wrongly allocated by the Claimants across their budgets. They point to what they say can only be mass-duplication of costs across the costs budgets. They criticise the assumptions which purport to underpin the costs budgets as vague, boilerplate and unreliable, and serve only to obfuscate what has been claimed rather than provide any meaningful explanation. Numerous examples of the concerns expressed by the Defendants were advanced in their Precedent H discussion documents, skeleton arguments and in oral submissions.
35. The Claimants insist that their budgeted practices are efficient and any duplication, such as there is, is required in the context of some of the constraints imposed by confidentiality rings in different GLOs. They contend that the burden falling upon the Claimants is significantly greater than any individual Defendant, not least because it faces in each direction, but because it does not have the advantage of familiarity and internal resourcing that the Defendants enjoy by reason of the fact that they have been investigating equivalent allegations in many jurisdictions for many years. They complain about the avalanche of emails and letters received from the Defendants' well-resourced and highly paid City law firms which need to be responded to. None of these points is, of itself, entirely without merit, although the Court would take this opportunity to note that in terms of wasteful inter-solicitor correspondence, it does take two to tango: over-lengthy, unnecessarily argumentative or wasteful correspondence may still have to be read (ideally once), but it can be appropriately responded to politely and briefly. It does not necessitate reciprocity. As indicated during submissions, the Court will not sanction this outdated approach to litigation in the 21<sup>st</sup> century through Costs-recovery.
36. The numerous examples of obvious excess and/or duplication combined with the lack in many cases of meaningful explanation or justification (some of which are referred to in the observations made below on a phase-by-phase basis, but all of which have been considered by the Court when working through the relevant Schedules) are more than sufficient to persuade the Court that, notwithstanding the extraordinary sum of £3.65m said to have been spent by the Claimants on the costs-budgeting exercise alone, it has little faith in the reliability of the Claimants' budgets. We accept the Defendants' submissions that there is generally insufficient reasonable justification for the Claimants' inferred approach to resourcing the case. The sums incurred and estimated by the Claimants appear to the Court to demonstrate scant regard for carrying out work in an efficient, non-duplicative and cost-conscious manner. To coin Mr Justice Turner's phrase in Maurice Hutson & Ors v Tata Steel UK Limited [2020] EWHC 771 (QB), the Claimants' approach to budgeting is redolent of financial incontinence. It may be that this approach is driven by the overall model of this group litigation in which the traditional downward pressure imposed by a client on their lawyers is lacking in the overall funding model (described to some degree in the context of the Defendants disclosure application at [2024] EWHC 695 (KB)). Whatever the reason, the staggering costs both incurred and estimated are in numerous

individual respects and in the aggregate frankly absurd and – whether or not the Claimants still intend to incur and charge for work on such a basis – this Court will not sanction this wholly unreasonable expenditure of costs.

### **The Reasonableness of the Defendants’ Cost Budget: Overview**

37. The Claimants make the point that it can be inferred from a number of the Defendants’ budgets that the hourly rates included are below the true hourly rates being charged by the law firms. This is, in a sense, the opposite of the ‘indemnity principle’ issue, in which, of course, budgets may not exceed the sums the clients are going to be liable to pay to the law firms for their services. Here it is said that the budgets ‘lowball’ the true costs to be incurred by the Defendants by reference to a suppression of hourly rates within the budgets. The fact that the Defendants are in some instances paying higher rates than those claimed is not disputed by the Defendants; its characterisation and impermissibility is.
38. Providing there is transparency, we consider that there is nothing in principle wrong with a party recognising in advance that the rate they have agreed to pay their lawyers will not be justified on assessment, because it exceeds the relevant guidelines or does so to an unjustified amount. It is self-evident that, in these circumstances, the Court must exercise caution in any exercise of comparison. We are therefore alive to this point, and have sought to look at the numbers of hours claimed and not just ‘£’ totals when drawing any conclusions by way of comparison as to the reasonableness of any parties’ budgets. In general terms, we accept the Defendants’ submissions that in terms of their assumptions and justifications (including in respect of offers made), we are provided with considerably more information than we have often been provided with by the Claimants, and to this extent their approach is more satisfactory.
39. We reject the Claimants’ contention that the Defendants’ costs budgeting exercises are artificially seeking to reduce the budgets so as to provide no utility to the Court (in the manner of concern to Coulson J as he then was in Findcharm Ltd v Churchill Group Ltd [2017] EWHC 1109 (TCC)). Indeed, far from being ‘*unrealistically low*’ (a phrase regularly used by the Claimants in their Precedent R forms when agreeing the sums), there are some amounts claimed within the Defendants’ budgets which we consider also cannot be justified as reasonable and proportionate for particular phases. We consider this notwithstanding the fact that the Claimants have often agreed the amounts, no doubt for tactical reasons, and then used the aggregate of such agreed sums from across the Defendants’ cohort as a springboard to justify by way of comparison their own exorbitant costs. As set out above, with the parties’ agreement, we have reduced sums wherever we consider it necessary to do so irrespective of whether any sum has been agreed between the parties (rather than simply refusing to approve them).

### **The Validity of Comparisons**

40. A headline point made by Mr Williams KC, for the Claimants, in his written and oral submissions is the comparison between the Claimants’ costs and the aggregate of the Defendants’ costs. Indeed, the submission is put as high as an

expression of surprise that the Claimants' estimated future costs (at the time of making the submission: c.£234m) stands at less than c.5% more than the aggregate of the Defendants' costs (c.£224m).

41. The Court has often remarked that it will not be a slave to comparisons (see for example Various Claimants v Scott Fowler (A Firm) [2018] EWHC 1891 (Ch), per Chief Master Marsh at [17]; Woolley v Ministry of Justice [2024] EWHC 304 (KB), per Kerr J at [39]; and GSK Project Management Ltd (In Liquidation) v QPR Holdings Ltd [2015] EWHC 2274 (TCC) per Stuart-Smith J).
42. However, the suggestion that in a case such as this that it would be a valid exercise generally to compare the Claimants' aggregate costs with the aggregate of the costs of *all the Defendants* is wholly untenable. Each of the Defendants is (in general terms) a different and separate manufacturer or manufacturer group or ancillary selling or financing business. There is no suggestion that these different groups – who are to a large extent in competition – could be jointly represented, although it is of course true that the Court expects, as has been demonstrated during case management hearings, co-operation and de-duplication of common submissions. In the most general of terms, whilst it would be expected that the costs of the Claimants would exceed the costs of any one Defendant group, it is plainly not the case that the Claimants would be expected to spend the same as all of the separately represented Defendants added together. They should be considerably less for a number of obvious reasons: there should be significantly less duplication than that which is inherent in separate representation; to the extent there is any Claimants' disclosure (which is effectively none in relation to Tranches 1 and 2), it is a single exercise, whereas each Defendant has their own disclosure and, at least to some extent, consideration of co-Defendants' disclosure; the same is true for witness evidence; the Claimants will have a single expert team, whereas each Defendant has their own experts (at least for liability); each Defendant will be entitled to attendance at each hearing relevant to them, by way of solicitors and Counsel, which will aggregate to a significantly higher number than the number of solicitors and Counsel reasonably required to represent the Claimants at trial. Thus, whilst there is some asymmetry of work when the Claimants are compared to any single Defendant, arising from a number of factors including the familiarity, which the Defendants may have with the issues (at least in the earlier, investigatory periods), the true position in our view falls far short of justifying the comparison between the Claimants' costs and the aggregate of the Defendants' costs urged upon us by Mr Williams KC.

### **Allocation of Costs Between Budgets**

43. A number of the criticisms advanced by the Defendants relate to the budgets into which costs have been allocated by the Claimants. Costs which, the Defendants say, are capable of being identified as OEM-specific costs have at times been placed in the Pan-NO<sub>x</sub> budget, and vice versa. There is truth, of course, in the submission that providing the cost itself is a valid one and this does not go to the appropriateness of inclusion within the budget *per se*, but we have taken a view whilst carrying out our review of the budgets where we consider, most appropriately, a cost should fall. We add that where there is a legitimate debate

or where we are not sure, we have erred in including the sum within a broader category (Pan-NO<sub>x</sub> or Lead/ALGLO (for Tranche 2)) rather than a narrower one so as to leave over the question of more precise allocation upon making inter partes costs orders or detailed assessment, should that day arrive.

### **Allocation of Costs Between Firms**

44. The Claimants' budgets contain estimated time to be spent by "Lead Solicitors" and by "Non-Lead Claimant Firms". The former is, however, not limited to firms which are formally Lead Solicitors under the respective GLOs. It captures the work expected to be done by any of Pogust Goodhead, Leigh Day, Slater & Gordon, Hausfeld, Milberg and KP Law Ltd. The "Non-Lead Claimant Firms" are not identified in the budgets and their estimated fees are presented as lump sums for each grade of fee earner.
45. For 8 of the GLOs, the joint Lead Solicitors are Pogust Goodhead and Leigh Day. For 4 others, it is Pogust Goodhead alone. For Vauxhall, it is Milberg and KP Law. With the exception of Mercedes, BMW and Vauxhall, each GLO provides that:

"The Lead Solicitors are responsible for the management and co-ordination of the Claimants' claims, and shall have sole conduct of all investigations, applications and proceedings in respect of the GLO issues and preparation for trial of any Lead Claims relating to any of the GLO Issues subsequently ordered by the Court."
46. The Mercedes GLO, BMW GLO and Vauxhall GLO are different in that they appoint a Steering Committee as well as Lead Solicitors. The Steering Committee in the Mercedes GLO consists of the Lead Solicitors (Pogust Goodhead and Leigh Day) as well as Slater & Gordon, Hausfeld and Milberg. The Steering Committee in the BMW GLO consists of the Lead Solicitors (Pogust Goodhead and Leigh Day) and Milberg. The Steering Committee in the Vauxhall GLO consists of the Lead Solicitors (Milberg and KP Law) as well as Pogust Goodhead and Leigh Day. In each case the equivalent provision to that set out above states that the Steering Committee (rather than the Lead Solicitors) is responsible for the management and co-ordination of the claims and has sole conduct of all investigations, applications and proceedings in respect of the GLO Issues including preparation for trial of any Lead Claims relating to any of the GLO Issues.
47. The Claimants say that, notwithstanding the provisions of the GLO, there should be no criticism of hours being allocated to firms other than the allocated Lead Firms. We do not agree. As the Defendants submit, the purpose of the provision within the GLOs is to ensure that there are one, or two, firms effectively exclusively responsible for the proceedings. This is to maximise efficiency and minimise potential duplication. That does not mean that, where there is a proper explanation, particular costs may not be incurred by a different firm (an explanation was given of a particular Milberg cost in the expert phase), but being outside the norm expected, and indeed required, by the GLOs themselves, without

proper explanation, there will be an assumption that such allocations are the breeding ground for inefficiency and potential unjustifiable duplication.

48. The Defendants also criticise the Leigh Day differing working practices, when compared with the Pogust Goodhead model. The different approaches are set out in the Claimants' skeleton, which give the following explanation in the context of attendance at the Fortnightly Meetings and some hearings (and the consequent allocation to different parts of the budget):
  - (1) Leigh Day fee earners generally attend on behalf of the Claimants in a particular GLO. A partner from the Ford team will attend on behalf of the Ford Claimants – and that cost therefore appears in the Ford-specific budget.
  - (2) However, at Pogust Goodhead (PG), attendance is often consolidated so that on rotation, a single partner team may often attend on behalf of the Claimants in multiple GLOs. A partner in one of the Emissions teams may attend on behalf of both the Peugeot-Citroën and FCA Claimants (for example) – and that cost therefore appears in the Pan-NO<sub>x</sub> budget.
49. The Court readily accepts that this is an extremely brief explanation of what may be considerably more complex and nuanced organisation. It is, in addition, not for the Court in the context of costs-budgeting to tell parties' solicitors how they may, or may not, organise their firms. It is also readily accepted that in relation to some information, the separate confidentiality rings within different GLOs may require particular silos to exist which necessitate a degree of inefficiency, if not strict duplication, where a single task must have involvement from a number of different solicitors which may not happen absent that complication.
50. However, not least by reason of the huge number of hours that are claimed, the Court has formed a clear view that such enormous numbers could only be generated by wildly inefficient resourcing and what might be referred to, using less blunt language than that deployed in the Defendants' submissions, as over-lawyering. This may well be contributed to by a structure where each aspect of the case is looked at by separate groups whilst ignoring the commonality which will plainly exist. It also requires significant quantities of intra-firm co-ordination which is not objectively justifiable.
51. In terms of the Non-Lead Firms, considerable reductions in budgeted sums were made by the Claimants just prior to the hearing, which drew much of the sting of the Defendants' well-founded observations that there appeared to be extremely large, and somewhat inconsistent, inclusion of Non-Lead Firm time within the various budgets. In general terms, absent a particular explanation as to Non-Lead Firm time we have allowed little or nothing, given the terms of the GLOs.

## Hourly Rates

52. In general terms, the criticism made by the Claimants of the Defendants' claimed hourly rates is the under-estimating point, dealt with above.
53. The Defendants' principal point (aside from their criticism of the Non-Lead Firm rates point which is, to some extent, reduced in significance given the approach to recovery of these costs explained above) is that Pogust Goodhead claim two rates, distinguishing between 'generic' and 'common' work, the latter commanding a higher hourly rate: Grade A £725 (£650 for common work), Grade B £575 (£450 for common work), Grade C £425 (£350 for common work), Grade D £300 (£225 for common work). The justification is, effectively, the difference in retainer between work carried out in respect of Pogust Goodhead's own clients' claims and that work carried out as Lead Solicitor for a Claimant cohort, in which they are effectively capped by reference to the hourly rates contained in the retainer between the relevant Non-Lead Firm's retainer with the ultimate client.
54. While it is not the role of the Court to fix or approve the hourly rates claimed in the budgets (CPR 3.15(8)), in general terms, we do not take issue with the rates claimed by either the Claimants or the Defendants. Some of the rates do appear to be too high, for example Grade A rates in excess of £600 and Grade D rates in excess of £198 (the 2024 guideline hourly rate for "*very heavy commercial and corporate work by centrally based London firms*"). However, the extraordinary levels of costs incurred and estimated are generated by the extraordinary number of hours purportedly anticipated to be incurred, rather than the rates themselves.

## Non-ALGLO work

55. We have formed the view that both the Claimants and the Non-ALGLOs have significantly over-estimated the amount of involvement and time required to be spent through to the conclusion of Tranche 2. The involvement of the Non-ALGLOs is limited. Their principal engagement pursuant to the March Order is involvement in the 3-week (1 week in reserve) Closing Submission hearing following the Tranche 2 evidential hearing involving the Lead/ALGLOs in October 2025. These submissions are to be restricted to the issues of law/regulatory construction (which originally, at the March CMC, the ALGLOs contended could and should be considered with no live evidence, disclosure, witness evidence etc). These submissions are also to be non-duplicative. It is, of course, accepted that the findings of that hearing, in respect of the issues of law/construction, will be binding upon them, and that for obvious reputational and financial reasons the Non-ALGLOs are quite entitled to take their (limited) role seriously. This will involve keeping a relatively broad eye on the progress of Tranches 1 and 2, with ramped up work immediately following the evidential hearing and prior to the Closing Submission hearing. But the scale of the costs anticipated to be spent by the Non-ALGLOs and by the Claimants (whose assumptions in this respect are particularly vague) in respect of the Non-ALGLOs is generally disproportionate to their role in the coming stages. We have reduced the costs budgeted accordingly.

### **Authorised Dealerships and Finance Defendants**

56. In some cases, OEMs and their linked authorised dealerships and finance partners are represented together (for example, Mercedes, Renault, and the now-settled initial litigation in this jurisdiction against Volkswagen). In some cases, however, the Defendant OEMs, their authorised dealerships and finance partners are separately represented, as follows:
- (1) Volvo Car Corporation, Volvo Cars UK Ltd, Volvo Cars Financial Services UK Ltd and the Volvo Authorised Dealers are represented together. Volvo Lex Autolease and Volvo Santander are each separately represented;
  - (2) Peugeot-Citroën and Peugeot-Citroën Authorised Dealers are separately represented (with the exception of some Authorised Dealerships who are for now unrepresented). Both groups used to be represented jointly by Kennedys until 17 April 2024, when Cleary Gottlieb came on the record for only the former group;
  - (3) BMW and BMW Authorised Dealers are separately represented;
  - (4) The Nissan manufacturing defendants are represented together, but Nissan Authorised Dealers are separately represented;
  - (5) FCA and FCA Finance Defendants are represented together, but FCA Authorised Dealers are separately represented. Again, both groups used to be represented jointly by Kennedys, until 16 May 2024, when Cleary Gottlieb came on the record for only the former group.
57. The Claimants contended that this was unreasonable, and the resulting increase in costs should be disallowed.
58. We accept, however, that these parties may be separately represented in circumstances where their interests are not fully aligned. Indeed, it may be that sellers of the vehicles or companies which finance the sale of vehicles themselves have claims against the OEMs. However, we consider that in general the authorised dealerships' and finance partners' costs have been over-budgeted and we have borne in mind their relatively limited roles when setting their budgets.

### **Incurred Costs**

59. The incurred costs to date are as eye-watering as the costs that are said yet to be incurred. It is not part of the costs-budgeting process to consider those, but the Court is entitled to make comment. We make, in this judgment, a number of remarks critical to the specifics of future costs budgeted, on the basis that they must have been generated assuming an inefficient, duplicative and over-lawyered approach to resourcing the case. It seems a reasonable assumption that the approach to resourcing budgeted costs for the future reflects the way in which the parties, and in particular the Claimants, have acted in the past. In light of the lack

of any detailed investigation, this is but an assumption. However, if reasonable it would lead to the conclusion that the costs incurred to date are as unreasonable as we have considered that the costs estimated plainly are.

### **Tranche 1 Costs: general comments**

60. The overall costs incurred and estimated by the Claimants and relevant Defendants for Tranche 1 are set out at paragraphs [8] and [9] above.
61. In general, we do not regard the content of the Tranche 1 hearing to be as extensive or involved technically as the 2-week preliminary hearing in the VW litigation determined by Waksman J and in respect of which the Claimants' costs were budgeted at around £3.6m.
62. There are about 16 weeks to the start of the Tranche 1 hearing. We would expect the costs of the Claimants and the principal Defendant, Mercedes, to be broadly similar in relation to this aspect of the case. We do not consider it likely that the other Defendants will need to, or will in fact, produce their own expert evidence. We also consider that the subject matter of the hearing is sufficiently contained and discrete that the Claimants' solicitors' work should generally be capable of being carried out efficiently by a single firm on behalf of all the Claimants, with little inter-firm co-ordination required, although we accept there may be some.
63. The sum claimed by the Claimants for non-phase specific co-ordination of over £1.2m, on the basis of over 1,800 solicitor hours, is therefore wholly unjustified and inadequately explained: it equates to between 2 and 3 full time lawyers purportedly dealing with general co-ordination which is specific to Tranche 1 but not otherwise concerned with disclosure, evidence or the Tranche 1 trial itself. The (significantly lower) sums claimed by the ALGLOs have been allowed as estimated, save for Nissan which seemed unreasonably high.
64. In general terms, we consider the Defendants' offers in respect of co-ordination costs (not phase-specific), Selection of Sample Decisions, and Disclosure to be much more realistic, and, subject to limited further reduction, we allow generally similar amounts as reasonable. We do not see the need for any sums in respect of witness statements.
65. There is to be a single expert, in German Law, for the Claimants and a single expert, in German Law, for the Defendants in the Mercedes litigation. We cannot see how the Claimants' solicitors could possibly spend over 1,700 hours on work collateral to the production of the reports (not including a further 400+ allocated to the 'Pan-Nox' budget – total 2,100+). Similarly, we cannot see how Leading Counsel and Senior Juniors could incur anything like £184,000 and £148,000 respectively in reviewing draft or opposing expert reports and/or joint statements (on top of fees for such work included within preparation for the trial itself). We allow a sum broadly comparable to that allowed for the Defendants.
66. The combined PTR, trial preparation and trial costs claimed by the Claimants are around £4.8m. This is wholly disproportionate to the nature of the hearing and

unreasonable. It is suggested that well over 1,500 solicitor hours will be incurred in respect of the PTR, or the equivalent of 4 solicitors working 12-hour days on nothing but PTR matters for the 6 working weeks before the hearing. This is absurd. The suggestion that the Claimants' solicitors will spend nearly 4,500 hours across the Pan-NO<sub>x</sub> and Mercedes' budgets on trial preparation (in addition to the large Counsel team referred to below) in respect of this short hearing, principally focused on submissions with limited expert evidence on German law, strains all credulity. The budget suggests that over 150 lawyer hours per day will be spent during the hearing (even if one includes the middle-weekend and a 1-day consequential hearing) supporting Counsel. It is impossible to conceive what value to the case such resourcing would provide. Despite the valiant efforts of Mr Latham for the Claimants, who (perhaps understandably, given the palpable absurdity of this proposition) took instructions overnight as to what these lawyers might conceivably be doing, the Court was left completely unpersuaded that resourcing the case in this way was remotely necessary, let alone reasonable. We have allowed the same sum, £150,000, for PTR attendance for both the Claimants and Mercedes, and £50,000 for the other Participating Defendants.

67. The Claimants' Pan-NO<sub>x</sub> Precedent H specifically indicates a proposed Counsel team of 4 Leading Counsel and 5 Senior Juniors, which could not possibly be justified by the work that will be required to deal with the discrete German law expert evidence and present the Claimants' submissions on the legal issues. In oral submissions it was clarified that the Counsel team is in fact intended to be 2 Leading Counsel and 2 Juniors, and even this might be regarded by many as somewhat extravagant.
68. As for the Defendants, Mercedes' trial costs of over £2.5m (from PTR through to trial) also seem excessive, notwithstanding the Claimants' agreement to them. The Mercedes budget assumed 5-7 fee earners present during the hearing itself. Whilst this is fewer than for the Claimants, it is difficult to think what they might productively be doing to assist given the nature of the hearing. We have accordingly reduced the sum approved in the Mercedes budget to below the sum offered, and there is broad symmetry between the estimates allowed for both the Claimants and the Mercedes Defendants as the work scope will be broadly similar. The other Participating Defendants, whose role will be limited, have had their estimated costs reduced as well.

### **Tranche 2 Costs: general comments**

69. The overall costs incurred and estimated by the Claimants and Defendants for Tranche 2 are set out at paragraphs [13] and [14] above. At a headline level, the Claimants seek a total of **£136,260,061** against which the Defendants have collectively offered **£34,774,889.78**. The aggregate of the Defendants' costs estimated are **£179,244,975**, against which **£124,876,791** has been offered. Mercedes' estimated costs are **£37,936,517**, against which **£28,751,775** has been offered.

70. The sums claimed by both the Claimants and Defendants – but particularly the Claimants – are out of all proportion with the extent of work required, when carried out efficiently and minimising duplication.
71. By way of example, the total solicitor time claimed by the Claimants across all Claimant firms and all phases between now and Spring 2026 – around 21 months away – is over 263,600 hours. That equates to over 12,500 hours per month, or the equivalent of 50 solicitors consistently working 250 billable hours per month – in addition to the very significant counsel team involvement. This is far in excess of time reasonably demanded by this litigation and could only be explained by an approach redolent of inefficiency and duplication both within and between firms.
72. Furthermore, the Claimants seek over £6m in general co-ordination costs dealing with matters which (a) relate specifically to Tranche 2 but (b) fall outside the work required in respect of coordination within each of the phases (such as disclosure, witness statements etc). However, this non-allocable co-ordination should generally be very limited. There is insufficient explanation within the assumptions to suggest that significant sums would be reasonably anticipated. We have reduced this to just over £1m. The sums claimed by each of the Defendants is generally more realistic, but still in our view overstate the true extent of likely co-ordination which is itself unrelated to any particular phase of the litigation.
73. Similarly, over £5m is sought by the Claimants in respect of the two planned case management conferences, with over 7,000 solicitor hours allocated to the Pan-NO<sub>x</sub> and Mercedes Budgets, in addition to nearly £700,000 of Counsel's fees. This exceeds the costs of the Mercedes Defendants by a factor of more than 3. This is wholly excessive, and notwithstanding the intense work which will be undertaken in the immediate lead up to the CMCs themselves, of which the Court is well aware, it is not possible to understand how this level of expenditure could be justified.
74. We do not set out in this judgment every justification for every adjustment to specific costs budgeted in relation to specific phases. In the spreadsheet we have given brief reasons in addition to the points made in this judgment, but in general costs have been reduced because the extent of time (and in relation to Counsel overall time/cost) underlying the figures claimed is excessive. In general terms, we have accepted that the Defendants' offers made against the Claimants' costs are in the ballpark of a reasonable and proportionate budget, and have allowed those sums, in some cases adjusted by some degree up or down. We have in a number of respects reduced the sums offered by the Claimants against the Defendants' claimed sums where we perceive even that offer exceeds what is reasonable and proportionate (but was likely made in the context of justification for the Claimants' own costs). In the following paragraphs we highlight a number of particularly egregious examples of excessive costs being budgeted.
75. For disclosure, the Claimants' budget of over £21.5m is absurd. The Claimants will have very little disclosure of their own. It is the Defendants who will in fact be carrying out the intensive task of searching for documents, reviewing them and reviewing, at least to some extent, other co-Defendants' disclosure. Of particular

note is the Claimants' suggestion that they should budget over £5m for Non-ALGLO disclosure, in circumstances where the Non-ALGLOs are not providing disclosure in the usual sense, but are permitted to submit up to 5,000 pages (not 5,000 documents) of what is likely to be generic information which they say may assist in the issues of law/construction in respect of which they will be entitled to make submissions in the March 2026 submissions hearing at the end of the evidential phase (in which the Non-ALGLOs are not directly involved). Bar some allowance in Pan-NO<sub>x</sub> for reviewing this limited material, no sums are likely to be expended at all for Non-ALGLO disclosure. In general terms, we allow the Claimants' offers in relation to the Defendants' disclosure costs (which effect a substantial, and appropriate, reduction from an aggregate of £36m to around £20m), save in respect of Mercedes' disclosure which seems unjustifiably high.

76. Similarly, there is likely to be limited, if any, witness evidence produced by the Claimants in respect of liability. Such witness evidence as there will be, will more likely be from the Defendants, but in the context of the trial at which expert technical evidence is likely to be central, even that is unlikely to be significant and unlikely to give rise to significant solicitor hours relating specifically to witness statements outside of trial preparation.
77. One of the specific phases included is for the preparation of a neutral, technical and agreed document to assist the Court with understanding the important technical background to the case. The Claimants budgets nearly £1m. It is particularly surprising that no disbursements for expert costs appear to be included by the Claimants in their Pan-NO<sub>x</sub> budgets (and only limited amounts in only some of the OEM budgets). This is a technical document. Whilst the fact that, it appears, the Claimants intend that this is a principally lawyer-led document might explain the extraordinary cost this document is said to involve, this is a wholly inappropriate approach. The experts should drive the content of this document. If the experts cannot agree on a neutral, agreed description they can either include competing descriptions or no description (with a short explanation of an area of dispute, if thought helpful). It is no different to a useful explanatory section at the start of a joint technical experts' report. Good experts can do this efficiently. The process is not a process of legal drafting, and lawyers' involvement should be kept to an absolute minimum, as with any product of independent experts whose primary duties lie with the Court.
78. In relation to expert reports, the Claimants claim a total of nearly £13m, of which in broad terms, around £4m is said to be the cost by way of disbursements of the expert reports themselves. That means for every £1 spent on an (independent) expert providing the technical evidence itself, there will be £2 spent on lawyers. That does not seem to be, in general terms, an appropriate ratio, and suggests over-zealous involvement of the lawyers in curating the process of the production of independent technical evidence. This is further evidenced by the suggestion that over £1m of Counsel's fees will be incurred in relation to (advising on; they are not writing) the expert reports. We have allowed broad equivalence between the costs allowed to the Claimants in respect of each ALGLO and vice versa. This recognises both the asymmetry in that the Claimants are dealing with all of the issues against all of the ALGLOs with the fact that there will be some

efficiency through the use of a single expert team. We have also reduced a number of the sums allowed to a number of the Defendants, below that offered by the Claimants. Not least by reference to the co-Defendants, these appear obviously excessive.

79. The Claimants claim nearly £3m for the PTR alone. This is absurd. There are 3,000 solicitor hours claimed against 'Pan-NO<sub>x</sub>' and roughly the same again across the ALGLOs.
80. For the Trial Preparation phase, the majority of solicitor costs claimed by the Claimants are within each OEM line, and Counsel's fees within the Pan-NO<sub>x</sub> line. We have assessed all these costs as falling, for the purposes of budgeting, most sensibly within Pan-NO<sub>x</sub>. The overall costs claimed by the Claimants are just under £20,000,000 for the 10-week evidentiary hearing, excluding the closing submissions hearing which will follow in Spring 2026. Of this, Counsel's fees are in excess of £10m. Assuming the trial preparation period commences at the point at which the last expert evidence is filed, at the end of June 2025, this allows three months. In turn, this would suggest that the Counsel team are charging nearly £1m per week. These sorts of sums are neither reasonable nor proportionate even in the context of this litigation: either the Counsel team is too large, their time is being over-charged for, or both. Similarly, the number of solicitor hours budgeted to be spent in preparation (particularly given such heavy Counsel involvement) is absurdly high and unjustified. We have allowed to the Claimants double what is allowed to any single Defendant. This amply reflects the greater burden carried by the Claimants when compared to a single Defendant.
81. The same general remarks also apply to the trial itself: the Claimants' Counsel team are charging £440,000 per week, and the solicitor team £1m a week. The latter equates to – at an average rate of £350 (taking into account the split of rates across a team) – a team of 34 lawyers working 12 hours (when the Court is sitting for 6 hours) a day for each sitting day plus the same at weekends. Even where it is accepted that in an evidentiary hearing when new evidential points inevitably arise unexpectedly there will be some ongoing work 'behind the scenes' to assist the Counsel team, it is obviously wholly incredible to consider that there may be any real value whatsoever added by such a fleet of lawyers. Again, we have allowed more to the Claimants than to any individual Defendant, which seems appropriate (although, in reality, once into the trial itself, the justification for any significant discrepancy is likely to reduce).
82. The same applies even more pointedly to the preparation for and attendance at the 3-week closing/legal submission hearing in March 2026, for which the Claimants propose incurring a further £18m+. The Defendants' budgeted sums were also excessive, notwithstanding being met generally with offers to agree the amount budgeted. We have reduced the sums budgeted by both Claimants and Defendants substantially.

**General Costs: general comments**

83. The overall costs incurred and estimated by the Claimants and Defendants for General Costs are set out at paragraphs [15] and [16] above. At a headline level, the Claimants seek a total of **£60,048,849.51** against which the Defendants have collectively offered **£11,408,080.20**.
84. Against incurred costs said to be £132,466,008, the suggestion that in the next 21 months, the Claimants will incur a further £60m on matters which are not specific to the work to be carried out on Tranches 1 and 2 seems without proper foundation. Certainly, the vague and generalised assumptions and explanations for the sums are insufficient to come close to justifying the sums claimed. The approach taken in Tranches 1 and 2, in which enormously high lawyer hours are claimed, permeates this Tranche in equal measure. In general terms, we have effected significant reductions to reflect the extent to which it seems the Claimants have overestimated the extent of tasks needed (which do not fall into the other Tranches) or the time attributable to those tasks.
85. One specific aspect to comment on more generally, however, is the budgeting for the fortnightly progress meetings. These are meetings requested by the Managing Judges, which take place by Teams and generally last between 30 minutes and 1 hour every two weeks. The purpose is to apprise the Managing Judges of ongoing issues or difficulties with the progress of the litigation. The agenda is generally quite short, agreed through a pre-meeting between the parties. They appear (to the Managing Judges, at least), to help retain a focus and prevent issues dragging on without resolution (by agreement, or by decision-making) so as to jeopardise the trial timetable. They are useful. Nevertheless, the Court was surprised that they supposedly generated a budgeted cost for the Claimants of around £80,000 per progress meeting (at least: the precise number depends on how many such meetings it is assumed may take place between now and the end of Tranche 2); or the equivalent of 133 Grade A lawyer hours (at £600). This cannot possibly be justified.
86. We have determined that £15,000 per meeting for the Claimants is reasonable and proportionate. This equates to the equivalent of around a half-day for a small, key team of A and B Grade earners coordinating and in advance of the short meeting with the Defendants and within the Claimant team in order to be present at the session. We consider there should be an assumption of 30 such meetings – it is unlikely that they will take place, for example, during the hearings themselves. In respect of each ALGLO, we consider that £10,000 per meeting is appropriate, as there will be less co-ordination required. We treat the dealerships as Non-ALGLOs for these purposes, and include a much smaller sum on the assumption that involvement will be generally limited (albeit, acknowledging by reference to sums claimed and offered, there is some graduation between the Non-ALGLOs and the authorised dealerships).
87. We have included some (much reduced) sums in the Claimants' general budget for ADR. The Court expressed its surprise during the hearing at the stance taken by the key Defendants that no sums should be included for ADR prior to the end of Tranche 2, because it was not readily conceivable that a concerted effort at commercial resolution of the dispute could or would take place prior to the end

of Tranche 2. The Defendants will no doubt be aware of the costs risk that this sort of approach involves. It is not appropriate to say more at this stage. The figures that the Defendants have now included in the summary spreadsheet appear to be broadly reasonable.

### **Conclusion**

88. As can be seen from Appendix 2, we have reduced the Claimants' estimated costs for the Tranche 1, Tranche 2 and General budgets from £207,748,907.15 to **£51,997,713.75**. We have reduced the aggregate of the Defendants' estimated costs from £211,766,177.07 to **£113,973,384.37**.

**APPENDIX 1**

**Counsel for Claimants**

Benjamin Williams KC

Kevin Latham

Theo Barclay

Simon Teasdale

**Counsel for Defendants**

For Mercedes: Jamie Carpenter KC, Imran Benson

For the Ford Defendants: Nicola Greaney KC, Matthew Waszak

For Porsche, PCD, FCA, Suzuki, Vauxhall: Nicholas Bacon KC,

For VW: Nicholas Bacon KC, Thomas Evans

For Nissan: James Williams, Rupert Cohen

For the Nissan Authorised Dealerships: Rebecca Keating

For Renault: Joshua Munro, Stephen Bailey

For Toyota: Sophie Weber

For Volvo and Hyundai-Kia: Dan Stacey

For Santander Consumer (UK) PLC: Iain MacDonald

For BMW: Robin Dunne and Martyn Griffiths

For Mazda: Noel Dilworth

For the JLR Defendants: Judith Ayling KC

For Lex Autolease: Simon Popplewell

## APPENDIX 2

## TOTAL COSTS

Claimants:

	Total Incurred	Total Estimated	Total Costs Budgets	Total Offered Estimated	Total Allowed/Agreed Estimated
Pan-NOx Budget	£7,109,354.41	£44,684,525.74	£51,793,880.15	£17,266,363.75	£18,438,713.75
Lead & ALGLO	£1,185.00	£16,003,786.25	£16,004,971.25	£5,441,000.00	£5,230,000.00
<b>Sub-Total</b>	<b>£7,110,539.41</b>	<b>£60,688,311.99</b>	<b>£67,798,851.40</b>	<b>£22,707,363.75</b>	<b>£23,668,713.75</b>
Mercedes	£38,140,377.95	£36,335,621.59	£74,475,999.54	£5,764,750.00	£6,255,000.00
Ford	£11,007,093.05	£19,190,163.99	£30,197,257.04	£5,342,900.00	£5,294,000.00
Nissan-Renault	£12,025,126.87	£19,345,710.21	£31,370,837.08	£5,666,467.02	£5,195,000.00
Peugeot-Citroen	£8,154,986.17	£19,841,703.08	£27,996,689.25	£2,898,500.00	£4,235,000.00
<b>Sub-Total</b>	<b>£69,327,584.04</b>	<b>£94,713,198.87</b>	<b>£164,040,782.91</b>	<b>£19,672,617.02</b>	<b>£20,979,000.00</b>
BMW	£10,538,643.72	£7,665,073.59	£18,203,717.31	£1,095,440.00	£1,050,000.00
FCA/Suzuki	£4,742,847.21	£2,754,422.25	£7,497,269.46	£456,130.00	£510,000.00
Hyundai/Kia	£2,251,015.38	£3,155,187.26	£5,406,202.64	£772,109.95	£680,000.00
JLR	£7,871,162.28	£7,387,820.47	£15,258,982.75	£565,000.00	£800,000.00
Mazda	£1,168,079.85	£2,545,478.25	£3,713,558.10	£579,750.00	£530,000.00
Toyota	£1,536,975.82	£2,761,099.50	£4,298,075.32	£466,522.00	£480,000.00
Vauxhall	£12,806,442.92	£9,297,776.87	£22,104,219.79	£520,000.00	£870,000.00
VW2/Porsche	£11,044,642.12	£8,998,482.50	£20,043,124.62	£1,151,250.00	£1,250,000.00
Volvo	£6,495,502.90	£7,782,055.60	£14,277,558.50	£1,302,787.26	£1,160,000.00
<b>Sub-Total</b>	<b>£58,455,312.20</b>	<b>£52,347,396.29</b>	<b>£110,802,708.49</b>	<b>£6,908,989.21</b>	<b>£7,330,000.00</b>
<b>GRAND TOTAL</b>	<b>£134,893,435.65</b>	<b>£207,748,907.15</b>	<b>£342,642,342.80</b>	<b>£49,288,969.98</b>	<b>£51,977,713.75</b>

Defendants:

	Total Incurred	Total Estimated	Total Costs Budgets	Total Offered Estimated	Total Allowed/Agreed Estimated
Mercedes	£12,527,906.56	£41,322,055.50	£53,849,962.06	£33,829,082.50	£23,679,258.00
Ford	£8,224,249.28	£21,198,359.50	£29,422,608.78	£20,290,526.50	£17,716,308.00
Nissan	£8,512,600.38	£29,215,668.90	£37,728,269.28	£25,256,375.50	£18,398,849.00
Nissan Authorised Dealerships	£576,515.66	£5,427,388.30	£6,003,903.96	£250,070.50	£785,500.00
Renault	£6,311,994.47	£27,931,592.20	£34,243,586.72	£23,373,762.80	£17,412,006.00
Peugeot-Citroen (PCD)	£3,944,295.04	£24,493,562.95	£28,437,857.99	£22,258,420.27	£16,099,641.89
PCD Defendant Dealerships	£182,621.01	£1,145,000.00	£1,327,621.01	£194,350.00	£561,735.00
<b>Sub-total</b>	<b>£40,280,182.40</b>	<b>£150,733,627.35</b>	<b>£191,013,809.80</b>	<b>£125,452,588.07</b>	<b>£94,653,297.89</b>
BMW	£11,068,312.61	£6,723,481.52	£17,791,794.13	£3,002,860.01	£2,116,568.98
BMW Authorised Dealership	£541,527.99	£259,900.00	£801,427.99	£192,500.00	£243,500.00
FCA	£2,919,243.13	£3,679,086.87	£6,598,330.00	£1,438,679.19	£1,508,350.50
FCA Defendant Dealerships	£237,472.16	£902,375.00	£1,139,847.16	£200,060.00	£529,060.00
Suzuki	£5,219,086.39	£3,682,257.00	£8,901,343.39	£940,016.38	£945,000.00
Hyundai/Kia	£2,515,601.16	£5,568,319.00	£8,083,920.16	£2,142,061.00	£1,509,100.00
JLR	£10,046,166.12	£4,266,802.50	£14,312,968.62	£2,078,875.40	£1,443,947.50
Mazda	£2,007,061.09	£4,780,777.20	£6,787,838.29	£1,524,452.06	£1,538,965.50
Toyota	£2,084,839.95	£6,694,096.00	£8,778,935.95	£2,066,648.50	£1,659,620.00
Vauxhall	£5,148,977.47	£6,373,316.08	£11,522,293.55	£2,392,179.78	£1,843,646.36
Porsche	£4,922,531.99	£3,195,010.00	£8,117,541.99	£1,166,195.00	£908,910.00
Volkswagen	£5,786,559.51	£5,727,460.01	£11,514,019.52	£2,811,331.56	£2,256,035.14
Volvo	£1,485,125.05	£4,817,386.04	£6,302,511.09	£2,361,691.44	£1,827,882.50
Volvo D3 Santander	£84,101.03	£1,478,845.00	£1,562,946.03	£77,230.00	£374,500.00
Volvo Lex Autolease Limited	£722,757.97	£2,883,437.50	£3,606,195.47	£331,460.00	£615,000.00
<b>Sub-total</b>	<b>£54,789,363.62</b>	<b>£61,032,549.72</b>	<b>£115,821,913.34</b>	<b>£22,726,240.32</b>	<b>£19,320,086.48</b>
<b>GRAND TOTAL</b>	<b>£95,069,546.02</b>	<b>£211,766,177.07</b>	<b>£306,835,723.14</b>	<b>£148,178,828.39</b>	<b>£113,973,384.37</b>

**TRANCHE 1**

Claimants:

	<u>Total Incurred Costs</u>	<u>Total Estimated Costs</u>	<u>Total Tranche 1 Budgets</u>	<u>Total Estimated Offered</u>	<u>Total Estimated Allowed</u>
Pan-NOx Budget	£15,396.76	£4,775,108.50	£4,790,505.26	£1,807,000.00	£1,750,000.00
<b>Sub-Total</b>	<b>£15,396.76</b>	<b>£4,775,108.50</b>	<b>£4,790,505.26</b>	<b>£1,807,000.00</b>	<b>£1,750,000.00</b>
Mercedes	£189,172.50	£4,982,853.45	£5,172,025.95	£1,214,000.00	£1,170,000.00
Ford	£7,311.00	£192,187.50	£199,498.50	£0.00	£20,000.00
Nissan-Renault	£5,115.00	£312,354.23	£317,469.23	£0.00	£20,000.00
<b>Sub-Total</b>	<b>£201,598.50</b>	<b>£5,487,395.18</b>	<b>£5,688,993.68</b>	<b>£1,214,000.00</b>	<b>£1,210,000.00</b>
VW2/Porsche	£7,522.50	£1,177,492.50	£1,185,015.00	£85,000.00	£80,000.00
<b>Sub-Total</b>	<b>£7,522.50</b>	<b>£1,177,492.50</b>	<b>£1,185,015.00</b>	<b>£85,000.00</b>	<b>£80,000.00</b>
<b>GRAND TOTAL</b>	<b>£224,517.76</b>	<b>£11,439,996.18</b>	<b>£11,664,513.94</b>	<b>£3,106,000.00</b>	<b>£3,040,000.00</b>

Defendants:

	<u>Total Incurred Costs</u>	<u>Total Estimated Costs</u>	<u>Total Tranche 1 Budgets</u>	<u>Total Estimated Offered</u>	<u>Total Estimated Allowed</u>
Mercedes	£511,798.98	£3,603,284.00	£4,115,082.98	£3,603,284.00	£2,639,202.00
Ford	£28,085.83	£1,190,903.00	£1,218,988.83	£609,655.00	£434,655.00
Nissan	£169,514.60	£915,242.50	£1,084,757.10	£660,000.00	£485,000.00
<b>Sub-total</b>	<b>£709,399.41</b>	<b>£5,709,429.50</b>	<b>£6,418,828.91</b>	<b>£4,872,939.00</b>	<b>£3,558,857.00</b>
Volkswagen	£46,931.03	£1,164,761.35	£1,211,692.38	£873,131.75	£651,243.10
<b>Sub-total</b>	<b>£46,931.03</b>	<b>£1,164,761.35</b>	<b>£1,211,692.38</b>	<b>£873,131.75</b>	<b>£651,243.10</b>
<b>GRAND TOTAL</b>	<b>£756,330.44</b>	<b>£6,874,190.85</b>	<b>£7,630,521.29</b>	<b>£5,746,070.75</b>	<b>£4,210,100.10</b>

## TRANCHE 2

Claimants:

	Total Incurred Costs	Total Estimated Costs	Total Tranche 2 Budgets	Total Estimated Offered	Total Estimated Allowed
Pan-NOx Budget	£44,038.30	£37,243,958.49	£37,287,996.79	£15,184,363.75	£16,073,713.75
Lead & ALGLO	£1,185.00	£16,003,786.25	£16,004,971.25	£5,441,000.00	£5,230,000.00
<b>Sub-Total</b>	<b>£45,223.30</b>	<b>£53,247,744.74</b>	<b>£53,292,968.04</b>	<b>£20,625,363.75</b>	<b>£21,303,713.75</b>
Mercedes	£1,292,538.49	£19,954,064.14	£21,246,602.63	£3,790,750.00	£4,275,000.00
Ford	£370,921.21	£15,174,649.23	£15,545,570.44	£4,050,000.00	£3,825,000.00
Nissan-Renault	£195,828.12	£13,076,303.98	£13,272,132.10	£4,305,706.03	£3,775,000.00
Peugeot-Citroen	£151,665.07	£14,151,723.58	£14,303,388.65	£1,883,000.00	£2,925,000.00
<b>Sub-Total</b>	<b>£2,010,952.89</b>	<b>£62,356,740.93</b>	<b>£64,367,693.82</b>	<b>£14,029,456.03</b>	<b>£14,800,000.00</b>
BMW	£33,812.83	£2,823,323.59	£2,857,136.42	£0.00	£10,000.00
FCA/Suzuki	£21,272.16	£1,960,363.75	£1,981,635.91	£0.00	£10,000.00
Hyundai/Kia	£1,574.66	£2,098,417.76	£2,099,992.42	£33,375.00	£10,000.00
JLR	£12,755.33	£1,950,356.57	£1,963,111.90	£0.00	£10,000.00
Mazda	£4,052.90	£1,593,043.75	£1,597,096.65	£0.00	£10,000.00
Toyota	£950.40	£1,750,872.50	£1,751,822.90	£86,695.00	£10,000.00
Vauxhall	£55,663.91	£3,811,235.37	£3,866,899.28	£0.00	£10,000.00
VW2/Porsche	£0.00	£2,393,460.00	£2,393,460.00	£0.00	£10,000.00
Volvo	£16,650.83	£2,274,502.50	£2,291,153.33	£0.00	£10,000.00
<b>Sub-Total</b>	<b>£146,733.02</b>	<b>£20,655,575.79</b>	<b>£20,802,308.81</b>	<b>£120,070.00</b>	<b>£90,000.00</b>
<b>GRAND TOTAL</b>	<b>£2,202,909.21</b>	<b>£136,260,061.46</b>	<b>£138,462,970.67</b>	<b>£34,774,889.78</b>	<b>£36,193,713.75</b>

Defendants:

	<u>Total Incurred Costs</u>	<u>Total Estimated Costs</u>	<u>Total Tranche 2 Budgets</u>	<u>Total Estimated Offered</u>	<u>Total Estimated Allowed</u>
Mercedes	£1,791,768.75	£36,144,748.90	£37,936,517.65	£28,751,775.90	£19,564,218.00
Ford	£477,633.61	£18,423,464.50	£18,901,098.11	£18,423,464.50	£15,929,483.00
Nissan	£449,178.06	£27,086,058.00	£27,535,236.06	£23,468,312.10	£16,604,513.00
Nissan Authorised Dealerships	£15,905.30	£4,958,311.90	£4,974,217.20	£0.00	£522,500.00
Renault	£609,789.98	£26,608,725.50	£27,218,515.48	£22,089,746.10	£16,124,450.00
Peugeot-Citroen (PCD)	£56,774.56	£22,015,867.50	£22,072,642.06	£20,808,570.27	£14,554,641.89
PCD Defendant Dealerships	£0.00	£891,650.00	£891,650.00	£0.00	£321,725.00
<i>Sub-total</i>	<i>£3,401,050.26</i>	<i>£136,128,826.30</i>	<i>£139,529,876.56</i>	<i>£113,541,968.87</i>	<i>£83,621,530.89</i>
BMW	£0.00	£4,940,089.65	£4,940,089.65	£1,695,043.42	£681,568.98
FCA	£37,637.69	£2,666,995.92	£2,704,633.61	£785,881.64	£513,350.50
FCA Defendant Dealerships	£0.00	£648,615.00	£648,615.00	£0.00	£279,000.00
Suzuki	£11,137.00	£2,995,824.50	£3,006,961.50	£684,251.38	£485,000.00
Hyundai/Kia	£4,787.00	£3,798,564.00	£3,803,351.00	£1,101,906.00	£554,100.00
JLR	£5,814.00	£3,257,148.00	£3,262,962.00	£1,121,720.90	£478,947.50
Mazda	£27,253.86	£3,036,826.00	£3,064,079.86	£956,196.76	£613,965.50
Toyota	£2,676.98	£4,212,858.00	£4,215,534.98	£1,148,880.50	£574,620.00
Vauxhall	£0.00	£5,031,326.86	£5,031,326.86	£1,218,646.36	£598,646.36
Porsche	£0.00	£1,908,175.00	£1,908,175.00	£662,445.00	£393,910.00
Volkswagen	£14,967.76	£3,150,883.40	£3,165,851.16	£850,339.90	£500,235.00
Volvo	£0.00	£3,568,405.00	£3,568,405.00	£1,109,610.40	£607,882.50
Volvo D3 Santander	£0.00	£1,392,865.00	£1,392,865.00	£0.00	£300,000.00
Volvo Lex Autolease Limited	£0.00	£2,507,572.50	£2,507,572.50	£0.00	£310,000.00
<i>Sub-total</i>	<i>£104,274.29</i>	<i>£43,116,148.83</i>	<i>£43,220,423.12</i>	<i>£11,334,922.26</i>	<i>£6,891,226.34</i>
<b>GRAND TOTAL</b>	<b>£3,505,324.55</b>	<b>£179,244,975.13</b>	<b>£182,750,299.68</b>	<b>£124,876,791.13</b>	<b>£90,512,757.23</b>

## GENERAL COSTS

Claimants:

	<u>Total Incurred Costs</u>	<u>Total Estimated Costs</u>	<u>Total General Budgets</u>	<u>Total Estimated Offered</u>	<u>Total Estimated Allowed</u>
Pan-NOx Budget	£7,049,919.35	£2,665,458.75	£9,715,378.10	£275,000.00	£615,000.00
<i>Sub-total</i>	<i>£7,049,919.35</i>	<i>£2,665,458.75</i>	<i>£9,715,378.10</i>	<i>£275,000.00</i>	<i>£615,000.00</i>
Mercedes	£36,658,666.96	£11,398,704.00	£48,057,370.96	£760,000.00	£810,000.00
Ford	£10,628,860.84	£3,823,327.26	£14,452,188.10	£1,292,900.00	£1,449,000.00
Nissan-Renault	£11,824,183.75	£5,957,052.00	£17,781,235.75	£1,360,760.99	£1,400,000.00
Peugeot-Citroen	£8,003,321.10	£5,689,979.50	£13,693,300.60	£1,015,500.00	£1,310,000.00
<i>Sub-total</i>	<i>£67,115,032.65</i>	<i>£26,869,062.76</i>	<i>£93,984,095.41</i>	<i>£4,429,160.99</i>	<i>£4,969,000.00</i>
BMW	£10,504,830.89	£4,841,750.00	£15,346,580.89	£1,095,440.00	£1,040,000.00
FCA/Suzuki	£4,721,575.05	£794,058.50	£5,515,633.55	£456,130.00	£500,000.00
Hyundai/Kia	£2,249,440.72	£1,056,769.50	£3,306,210.22	£738,734.95	£670,000.00
JLR	£7,858,406.95	£5,437,463.90	£13,295,870.85	£565,000.00	£790,000.00
Mazda	£1,164,026.95	£952,434.50	£2,116,461.45	£579,750.00	£520,000.00
Toyota	£1,536,025.42	£1,010,227.00	£2,546,252.42	£379,827.00	£470,000.00
Vauxhall	£12,750,779.01	£5,486,541.50	£18,237,320.51	£520,000.00	£860,000.00
VW2/Porsche	£11,037,119.62	£5,427,530.00	£16,464,649.62	£1,066,250.00	£1,160,000.00
Volvo	£6,478,852.07	£5,507,553.10	£11,986,405.17	£1,302,787.26	£1,150,000.00
<i>Sub-total</i>	<i>£58,301,056.68</i>	<i>£30,514,328.00</i>	<i>£88,815,384.68</i>	<i>£6,703,919.21</i>	<i>£7,160,000.00</i>
<b>GRAND TOTAL</b>	<b>£132,466,008.68</b>	<b>£60,048,849.51</b>	<b>£192,514,858.19</b>	<b>£11,408,080.20</b>	<b>£12,744,000.00</b>

## Defendants:

	Total Incurred Costs	Total Estimated Costs	Total General Budgets	Total Estimated Offered	Total Estimated Allowed
Mercedes	£10,224,338.83	£1,574,022.60	£11,798,361.43	£1,474,022.60	£1,475,838.00
Ford	£7,718,529.84	£1,583,992.00	£9,302,521.84	£1,257,407.00	£1,352,170.00
Nissan	£7,893,907.72	£1,214,368.40	£9,108,276.12	£1,128,063.40	£1,309,336.00
Nissan Authorised Dealerships	£560,610.36	£469,076.40	£1,029,686.76	£250,070.50	£263,000.00
Renault	£5,702,204.49	£1,322,866.70	£7,025,071.24	£1,284,016.70	£1,287,556.00
Peugeot-Citroen (PCD)	£3,887,520.48	£2,477,695.45	£6,365,215.93	£1,449,850.00	£1,545,000.00
PCD Defendant Dealerships	£182,621.01	£253,350.00	£435,971.01	£194,350.00	£240,010.00
<b>Sub-total</b>	<b>£36,169,732.73</b>	<b>£8,895,371.55</b>	<b>£45,065,104.33</b>	<b>£7,037,780.20</b>	<b>£7,472,910.00</b>
BMW	£11,068,312.61	£1,783,391.87	£12,851,704.48	£1,307,816.59	£1,435,000.00
BMW Authorised Dealership	£541,527.99	£259,900.00	£801,427.99	£192,500.00	£243,500.00
FCA	£2,881,605.44	£1,012,090.95	£3,893,696.39	£652,797.55	£995,000.00
FCA Defendant Dealerships	£237,472.16	£253,760.00	£491,232.16	£200,060.00	£250,060.00
Suzuki	£5,207,949.39	£686,432.50	£5,894,381.89	£255,765.00	£460,000.00
Hyundai/Kia	£2,510,814.16	£1,769,755.00	£4,280,569.16	£1,040,155.00	£955,000.00
JLR	£10,040,352.12	£1,009,654.50	£11,050,006.62	£957,154.50	£965,000.00
Mazda	£1,979,807.23	£1,743,951.20	£3,723,758.43	£568,255.30	£925,000.00
Toyota	£2,082,162.97	£2,481,238.00	£4,563,400.97	£917,768.00	£1,085,000.00
Vauxhall	£5,148,977.47	£1,341,989.22	£6,490,966.69	£1,173,533.42	£1,245,000.00
Porsche	£4,922,531.99	£1,286,835.00	£6,209,366.99	£503,750.00	£515,000.00
Volkswagen	£5,724,660.72	£1,411,815.26	£7,136,475.98	£1,087,859.91	£1,104,557.04
Volvo	£1,485,125.05	£1,248,981.04	£2,734,106.09	£1,252,081.04	£1,220,000.00
Volvo D3 Santander	£84,101.03	£85,980.00	£170,081.03	£77,230.00	£74,500.00
Volvo Lex Autolease Limited	£722,757.97	£375,865.00	£1,098,622.97	£331,460.00	£305,000.00
<b>Sub-total</b>	<b>£54,638,158.30</b>	<b>£16,751,639.54</b>	<b>£71,389,797.84</b>	<b>£10,518,186.31</b>	<b>£11,777,617.04</b>
<b>GRAND TOTAL</b>	<b>£90,807,891.03</b>	<b>£25,647,011.09</b>	<b>£116,454,902.17</b>	<b>£17,555,966.51</b>	<b>£19,250,527.04</b>