Anti-Subsidy Questionnaire (Exporter) Case AS0076: Investigation into boom lifts originating in the People's Republic of China (PRC)

Period of Investigation (POI):	1 October 2024 – 30 September 2025
Injury period:	1 October 2021 – 30 September 2025
Deadline for response:	12 April 2026
Contact details:	AS0076@traderemedies.gov.uk
Completed on behalf of:	Zhejiang Dingli Machinery Co., Ltd.

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

☐ Confidential
X 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 **29 March 2026.**

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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 boom lifts (please refer to the "the scope of this investigation" for more information on the goods) from the PRC are causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

Why should I take part?

We are asking foreign exporters to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged subsidisation 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 II- Associated companies**, as well as sections of the questionnaire you are reasonably able to answer including **Section I, Section II and Section III of this document.**

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 provides will help us to reach a fair and proportionate decision.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the instructions section below.

Please provide all the information requested by **29 March 2026**. 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 AS0076@traderemedies.gov.uk.

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

Instructions on completing this questionnaire

Preparing your response

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

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

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

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information.
You will be asked to attach supporting documents in appendices to supplement your responses: retain all these documents, your completed spreadsheet annexes, and any calculations you made when developing your responses for use during the verification of your response.

Further guidance and a glossary of terms can be found on the guidance tab of the annexes, along with examples of how to present data for confidential and non-confidential responses, formatting of figures, and overviews of what each section relates to.

Please also note the following points:

- Provide all formulas and calculations used within your questionnaire response. Space has been provided in the Guidance page of the annexes for you to do so.
- 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.
- 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.
- **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 dates in the format DD/MM/YYYY (e.g., 23/05/2019).
- 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).

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 www.trade-remedies.service.gov.uk/public/cases.

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, export, 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 II Associated Companies",** as well as sections of the questionnaire they are reasonably able to answer.
- If your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire. Please contact the case team on AS0076@traderemedies.gov.uk if you are unsure of what sections you should complete.

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 provide all formulas and steps used in your calculations and other related material/documentation as part of your submission to support verification activities.

In some circumstances, verification may be conducted remotely.

We intend to conduct on site verification during the month from mid-July to mid-August 2026.
Please indicate any dates when you would be unable to host a verification visit.

Response: With the exception of the weeks commencing on 13 July 2026, and 20 July 2026 Zhejiang Dingli confirms its availability to host the on-site verification during the proposed period. In light of potential scheduling constraints involving key financial and sales personnel, Zhejiang Dingli would prefer that the verification be scheduled as early as possible, during the week commencing on 27 July 2026. In this connection, [Redacted – commercially sensitive information].
Appendix reference: N/A

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

The scope of this investigation

Goods concerned

This investigation covers boom lifts exported from the PRC, described as:

> *Boom lifts designed for the lifting of people, equipment and/or materials, with a maximum working height of 6 metres or more, and pre-assembled or ready-to-assemble sections thereof, excluding individual components when presented separately (but not excluding the sections (presented individually or*

together) listed below.) The Goods Concerned may contain additional features that provide for functions beyond the primary lifting function.

The Goods Concerned may be imported as finished boom lifts, assembled or unassembled, or in the following sections presented individually or together:

- booms including articulated and telescopic or straight (with or without jibs) or sub-assemblies thereof, assembled or not;
- chassis or sub-assemblies thereof, assembled or not;
- boom turret or turntables or sub-assemblies thereof, assembled or not;
- platforms or baskets or sub-assemblies thereof, assembled or not.

The scope excludes scissor lifts, forklifts, vertical mast lifts (including where described as a 'boom' or otherwise), mobile self-propelled cranes and motor vehicles that incorporate a scissor arm assembly or boom assembly.

These boom lifts are currently classifiable within the following commodity code(s)

8427 1010 10	8427 9000 80	8428 9090 80	8431 3900 90
8427 1010 90	8428 1020 00	8431 2000 60	8427 2090 00
8427 2019 10	8428 1080 00	8431 3100 00	8427 1090 00
8427 2019 90	8428 9090 20	8431 3900 10	

These codes are only given for information.

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

Like goods

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

SECTION A:
Company structure and operations

In this section, we ask you about your company structure and operations, as we aim to understand how your company and any associated companies operate.

A1 Identity and contact details

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

Company information	
Legal name of company:	Zhejiang Dingli Machinery Co., Ltd. (**“Zhejiang Dingli”**)
Legal structure (e.g., limited company, sole trader, partnership etc):	Listed Joint Stock Limited Company
Year of establishment:	2005
Other operating names:	N/A
Company registration number:	91330000743880298
Place of registration:	No.188 Qihang Road, Deqing County, Huzhou City, Zhejiang Province, PRC
Address of main site:	No.188 Qihang Road, Deqing County, Huzhou City, Zhejiang Province, PRC
Postcode:	313219
Contact details	
Name (point of contact):	[Redacted – personal information which identifies individuals]
Job title:	[Redacted – personal information which identifies individuals]
Business address:	[Redacted – personal information which identifies individuals]
Telephone No:	[Redacted – personal information which identifies individuals]
Email:	[Redacted – personal information which identifies individuals]
Website:	https: //www.cndingli.com/

A2 About your company

1. Describe your company's activities in relation to the goods concerned (e.g. producer, producer/exporter or exporter/distributor).

   If you are not a producer of the goods, please contact us within seven days of receiving the questionnaire with details of the producers that supply you.

Response: Zhejiang Dingli is a Chinese producer and exporter of the goods concerned.
Appendix reference: N/A

2. Did your company export the goods concerned to the UK during the period 1 October 2024 – 30 September 2025?

   If yes, can you explain:
   - Did you export those goods directly or did you export them indirectly (for example, they were sold through an intermediary, for instance a group company that specialises in exports)?
   - If you exported the goods indirectly to the UK, provide details about the parties involved in the exports of the goods concerned to the UK, including their location, activities with regards to the goods concerned and relation to your company
   -

Response: During the POI, Zhejiang Dingli directly exported the goods concerned to the UK. Specifically, Zhejiang Dingli exported all the goods concerned to Dingli Machinery UK Limited (**"Dingli UK"**), a related importer and reseller. Dingli UK then sold the goods concerned to unrelated domestic customers within the UK.
Appendix reference: N/A

3. Provide details of any changes in the legal form (for example, changing from a private company to a public company, from a limited company to an LLP) and/or structural changes (for example, mergers, acquisitions, change in ownership and/or sales) of your business over the past 5 years.

   Response: Zhejiang Dingli did not undergo any changes in its legal form. The Company has continuously operated as a joint stock company incorporated under the laws of PRC. However, in the past five years, Zhejiang Dingli underwent several structural changes as set forth in the table below:

Date	Structural Changes	Explanation of change
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]

+Add additional rows as required.

4. We need to check the legal establishment of your company. Supply the latest copies of the following documents:

   1. Articles of association
   2. Business licence
   3. Proof of registration of the company with the competent authorities.

   Clearly specify what you are submitting and provide appendix references for your attachments in the box below.

Response: Please refer to the following appendices for the required documents of Zhejiang Dingli:

Appendix A2.4.1 for the latest business license of Zhejiang Dingli. The business license serves as the proof of registration of the company.
Appendix A2.4.2 for the latest articles of association of Zhejiang Dingli.

Appendix reference: **A2.4.1, A2.4.2**

5. List and explain all authorisations your company has been required to obtain to produce, sell, or export the goods concerned. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

Response: The company's business is limited to the activities specified in the business license. The business license of Zhejiang Dingli was issued by Market Supervision and Administration Bureau of Zhejiang Province, PRC.

There are no direct or indirect restrictions on production and sales in domestic market and export.

Appendix reference:	N/A

6. List all production standards, international and/or domestic, (e.g. ISO, GMP, IATF) your company currently conforms to, for the like goods and/or goods concerned.

Response: Zhejiang Dingli conforms to the following production standards for the like goods / goods concerned:

- AS/NZS 1418.10: 2025
- CAN/CSA-B354.6: 17
- ANSI/SAIA A92.20-2021
- BS EN 280-1: 2022
- BS ISO 16368: 2024

Appendix reference:	N/A

7. State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce) and please provide their contact details.

During the POI, Zhejiang Dingli was a member of the following associations, the corresponding contact details are provided as follows:

[Redacted – list of associations of which Zhejiang Dingli is a member].

Appendix reference:	N/A

A3 Organisational structure

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 the **"Organisational structure"** tab in **Annex I** for your company's worldwide corporate structure and affiliations.

Response: Please refer to **Table A3.1** for the requested information.

Appendix reference: **Table A3.1**

2. Explain and/ or demonstrate in a diagram the:
   a) Legal structure of your company;
   b) Internal hierarchical and organisational structure; and
   c) All sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods concerned.

Response: Please refer to **Appendix A3.2** for the requested information.

Appendix reference: **Appendix A3.2**

3. Explain, if there have been any changes to any of the above during the injury period (1 October 2021 to 30 September 2025).

Response: On [date], Zhejiang Dingli made changes to its internal hierarchical and organisational structure. The internal hierarchical and organisational structure applicable to the period of [dates] is provided in **Appendix A3.3,** that applicable to the period of [dates] is provided in **Appendix A3.2**.

Appendix reference: **Appendix A3.2, A3.3**

I
4. f your company is part of a group (e.g. parent company with subsidiaries, joint-ventures, common ownership), can you:

   a) Provide a diagram showing the complete ownership structure**. [Note: the diagram of corporate structure should be for the company's ultimate parent company].**
   b) List all related companies involved in the production or sale of the like goods and a description of the functions performed by each company within the organisation; and
   c) Specify which company within the group owns the production facility(ies)?

Response: Please refer to **Appendix A3.4.1** for a diagram showing the complete ownership structure. Please refer to **Appendix A3.4.2** for the requested information.

Appendix reference:	**Appendix A3.4.1, A3.4.2**

5. State if any of the production locations closed during the period 1 October 2021 – 30 September 2025.

Response: During the period of 1 October 2021 to 30 September 2025 ("Injury investigation period" or "IIP"), [two workshops] of Zhejiang Dingli were closed in [period].

The address of [workshop]: [address].

The address of [workshop]: [address].

Appendix reference:	N/A

A4 Board members and principal shareholders

1. Is your company or parent company listed on the stock exchange?

If yes, provide the name of the stock exchange where it is listed, the stock code and date of listing.

Response: Zhejiang Dingli is listed on the Shanghai Stock Exchange (SSE) under stock code 603338. The date of listing is 25 March 2015.

Appendix reference:	N/A

2. Please complete the "**Owners and shareholders**" tab in **Annex I** for:

   a) All your company's shareholders that owned more than 5% of the company's shares during 1 October 2024 – 30 September 2025.
   b) A list of your current board of directors.

Response: Please refer to **Table A4.2** for the requested information.

Response to deficiency letter: Dingli has amended the non-confidential version of Table A4.2 as per instructions.

Appendix reference:	**Table A4.2**

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

Response: Zhejiang Dingli has a Board of Directors consisting of [number] directors, including [Redacted – commercially sensitive information]. The Board has [Redacted – commercially sensitive information]. Directors are elected or replaced by [redacted – commercially sensitive information] and may be removed by [Redacted – commercially sensitive information]. The term of office of a director is [number] years, and directors may serve [Redacted – commercially sensitive information]. A director's term of office begins on the date he or she assumes office and ends upon expiration of the term of the current Board of Directors. If directors are not re-elected [Redacted – commercially sensitive information]. Directors may concurrently serve as senior management personnel, provided [Redacted – commercially sensitive information]. The employee representative director on the Board is [Redacted – commercially sensitive information]. Zhejiang Dingli's Board includes [Redacted – commercially sensitive information].

Appendix reference: N/A

A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements (duration of 4 years) or relationships with any company/companies located in the UK, the PRC 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.

   Response: Zhejiang Dingli did not have any long term agreements during the POI. Therefore, this question is not applicable.

Company name and address	Nature of agreement	Company registration number and place of registration	Provide copy of contract and state appendix number

Appendix reference: N/A

+Add additional rows as required.

2. If your company has long-term agreements with other companies/persons for the supply of goods destined for internal sale, explain how the prices of the internal sales have been determined.

Response: Zhejiang Dingli did not have any long term agreements during the POI. Therefore, this question is not applicable.	
	Appendix reference: N/A

A6 Accounting practices

1. What accounting standards have been adopted by your company (e.g. IFRS)?

   Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, provide details.

Response: Zhejiang Dingli has adopted the GAAP of China and has consistently prepared its financial statements in accordance with the GAAP of China. Zhejiang Dingli's accounting practices do not differ from the GAAP of China.	
	Appendix reference: N/A

2. If any changes have occurred with respect to your accounting practices and/or policies during 1 October 2021 – 30 September 2025, please explain the changes. The explanation should include dates and the reasons for those changes along with the financial impact of those changes on the goods concerned.

Response: During the IIP, Zhejiang Dingli has consistently prepared its financial statements by following accounting practices and/or policies in line with the GAAP of China. [Redacted – confidential information]	
	Appendix reference: N/A

3. State your financial accounting period (e.g. 1 January to 31 December)?

Response: Zhejiang Dingli's accounting period is 1 January to 31 December.	
	Appendix reference: N/A

4. Has your accounting period changed during 1 October 2021 – 30 September 2025? If yes, describe these changes.

Response: No. Zhejiang Dingli's accounting period did not change during the POI.	
	Appendix reference: N/A

5. For your company and any associated parties involved in the production, marketing or sales of the goods concerned, attach copies of your financial statements and audit reports covering 1 October 2021 – 30 September 2025.

   If your financial statements are unaudited, explain why this is the case.

Response:

In Zhejiang Dingli's Section A submission dated 30 March 2026, Zhejiang Dingli provided the financial statements and audit reports of Zhejiang Dingli, Zhejiang Green Power Machinery Co., Ltd., and Dingli Machinery UK Limited (**Appendix A6.5.1** through **Appendix A6.5.3**). At that time, Zhejiang Dingli was still in the process of collecting the financial statements of the other affiliated parties involved in the production or sale of the goods concerned.

In this submission, Zhejiang Dingli is providing the financial statements of those remaining affiliated parties involved in the production or sale of the goods concerned.

- California Manufacturing and Engineering Co., INC ("CMEC")
  Please refer to **Appendix A6.5.4** for the requested financial statements and audit reports. Please note that the consolidated financial statements cover both CMEC and MEC Aerial Platform Sales Corp.

- MEC Aerial Platform Sales Corp
  Please refer to **Appendix A6.5.5** for the requested financial statements and audit reports. Please note that the consolidated financial statements cover both CMEC and MEC Aerial Platform Sales Corp.

- Dingli AWP Europe Trading Limited B.V.
  This company was established on January 27, 2022. Therefore, the financial statements for 2021 are not applicable. Please refer to **Appendix A6.5.6** for the requested financial statements.

- Dingli AWP Oceania Trading Pty Ltd
  This company was established on February 22, 2022. Therefore, the financial statements for 2021 are not applicable. Please refer to **Appendix A6.5.7** for the following documents:

- Audit report covering the period from February 22, 2022 to June 30, 2023. Note that from June 30, 2023 onward, the company has request exemption from further audits. Therefore, there is no audit report after that date.
- Financial statements covering the period from July 2023 to September 2025.

- Dingli Middle East Trading (FZE)
  This company was established in 2022. Therefore, the financial statements for 2021 are not applicable. Please refer to **Appendix A6.5.8** for the audit report for 2022 through 2024 and financial statements covering the period of January through September of 2025.

- Dingli of Brazil Importation and Trading of Machinery Ltd.
  This company was established in 2022 and had no actual operation in 2022. Therefore, the financial statements for 2021 and 2022 are not applicable. Please refer to **Appendix A6.5.9** for the requested financial statements.

- Dingli AWP (Singapore) Trading PTE. LTD.
  This company was established in 2024. Therefore, the financial statements for 2021 through 2023 are not applicable. Please refer to **Appendix A6.5.10** for the audit report for 2024 and financial statements covering the period of January through September of 2025.

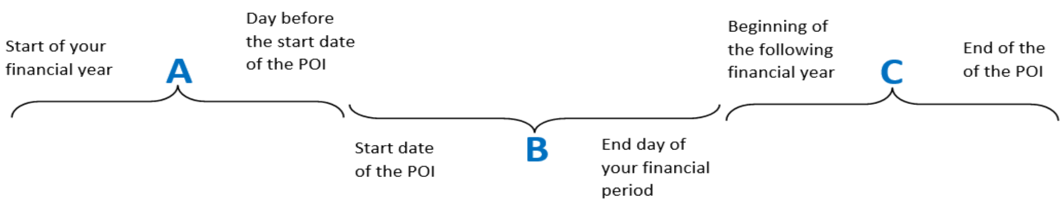
- Tripod Machinery Middle East Trading Co. Ltd
  This company was established in 2024 and had no actual operation in 2024. Therefore, the financial statements for 2021 through 2024 are not applicable. Please refer to **Appendix A6.5.11** for the trial balance covering the period of January through September of 2025.

In addition, Zhejiang Dingli hereby provides the financial statements for Shanghai Dingce Financial Leasing Co., Ltd. ("Dingce") as **Appendix A6.5.12**. This company engaged in financing lease business; however, its business merely involves purchasing the machines from Zhejiang Dingli and renting out (leasing) the machines to unaffiliated customers on the domestic market for profit. Dingce does not engage in any financing activities within the Group and is not involved in the production or sale of the goods concerned.

Appendix reference: **Appendix A6.5**

6. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the 1 October 2024 – 30 September 2025. If your financial year is fully aligned with the POI, this is all that is required.

   Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:
   A. The trial balance which starts from the beginning of your financial year and ends on 30 September 2024;
   B. The trial balance which starts from 1 October 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 30 September 2025.



Response: Please refer to **Appendix A6.6** for the requested information.	
	Appendix reference: **Appendix A6.6**

7. For your company and any associated parties involved in the production, marketing or sales of the goods concerned: provide workings (explaining sources) used to produce the annex information for the goods concerned and like goods for the POI. This information helps us reconcile your data.

Response: Please refer to **Appendix A6.7** for an extract from Zhejiang Dingli's consolidated audited report for year 2024, which lists the related companies of Zhejiang Dingli. Records of these companies indicate that Zhejiang Dingli, Green Power and Dingli UK are the only three associated companies in China and UK that were involved in the production and sales of the goods concerned. The working files used to prepare the tables in Annex I to this questionnaire replies will be submitted with the tables within the extended deadline for filing the questionnaire replies of 12 April 2026.	
	Appendix reference: **Appendix A6.7**

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

Response: Please refer to **Appendix A6.5** for the consolidated financial statements of Zhejiang Dingli for the most recent completed financial year (i.e., year 2024).

Appendix reference:	**Appendix A6.5**

SECTION B:
Your goods

We ask you about your products to gain a better understanding of how the goods concerned relate to the like goods.

B1 Product Control Numbers

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

PCNs, which 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.

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.

When providing PCNs, please refer to Table 0 and then the relevant table for either assembled machines or the type of subassembly being represented. For example:

- For an assembled boom lift, please use the categories in Table 0 and Table 1.
- For a turret subassembly, please use the categories in Table 0 and Table 3.

This is the Product Control Number (PCN) structure:

Table 0		
Description	**Answer**	**Value**
Assembled Machine or Subassembly?	Assembled Boom Lifts	1
	Chassis Subassemblies	2
	Turntable/Turret Subassemblies	3
	Boom Subassemblies	4
	Basket/Cage Subassemblies	5

Table 1: Assembled Boom Lifts		
Description	**Answer**	**Value**
Vehicle Type	Trailer Mounted	M
	Self-Drive	D
	Self-Propelled	P
Tracks or Wheels	Tracked	1
	Wheeled	0
Maximum Working Height (m)	6m≤9m	06
	>9m≤13m	09
	>13m≤18m	13
	>18m≤23m	18
	>23m≤28m	23
	>28m≤33m	28
	>33m≤38m	33
	>38m≤43m	38
	>43m	43
Power Type	Combustion	CO
	Electric – Lithium Batteries	EL
	Electric – Other Batteries*	EO
	Hybrid – Lithium Batteries	HL
	Hybrid – Other Batteries*	HO
Boom Type	Vertical Mast with Jib	V
	Telescopic	T
	Articulated	A
Cage Width^	<1.5m	11
	>1.5m≤1.9m	15
	>1.9m≤2.3m	19
	>2.3m	23

*Other Batteries includes but is not limited to: Lead-acid, AGM, Gel batteries etc.
^Cage width refers to the longest horizontal measurement of the cage assembly when the cage is parallel to the ground.

Table 2: Chassis Subassemblies		
Description	**Answer**	**Value**
Vehicle Type	Trailer Mounted	M
	Self Drive	D
	Self Propelled	P
Tracks or Wheels	Tracked	1
	Wheeled	0
Maximum Working Height (m) of the machine it is designed for	6m≤9m	06
	>9m≤13m	09
	>13m≤18m	13
	>18m≤23m	18
	>23m≤28m	23
	>28m≤33m	28
	>33m≤38m	33
	>38m≤43m	38
	>43m	43
Power Type	Combustion	CO
	Electric – Lithium Batteries	EL
	Electric – Other Batteries*	EO
	Hybrid – Lithium Batteries	HL
	Hybrid – Other Batteries*	HO
	Not applicable**	NA

*Other Batteries includes but is not limited to: Lead-acid, AGM, Gel batteries etc.
** Use this option for where there is no specific power components in this subassembly

Table 3: Turntable/Turret Subassemblies		
Vehicle Type	Trailer Mounted	M
	Self-Drive	D
	Self-Propelled	P
Maximum Working Height (m) of the machine it is designed for	6m≤9m	06
	>9m≤13m	09
	>13m≤18m	13
	>18m≤23m	18
	>23m≤28m	23
	>28m≤33m	28
	>33m≤38m	33
	>38m≤43m	38
	>43m	43
Power Type	Combustion	CO
	Electric – Lithium Batteries	EL
	Electric – Other Batteries*	EO
	Hybrid – Lithium Batteries	HL
	Hybrid – Other Batteries*	HO
	Not applicable**	NA

*Other Batteries includes but is not limited to: Lead-acid, AGM, Gel batteries etc.
** Use this option for where there is no specific power components in this subassembly

Table 4: Boom Subassemblies		
Description	**Answer**	**Value**
Boom Type	Vertical Mast with Jib	V
	Telescopic	T
	Articulated	A
Maximum Working Height (m) of the machine it is designed for	6m≤9m	06
	>9m≤13m	09
	>13m≤18m	13
	>18m≤23m	18
	>23m≤28m	23
	>28m≤33m	28
	>33m≤38m	33
	>38m≤43m	38
	>43m	43

Table 5: Basket/Cage Subassemblies		
Description	**Answer**	**Value**
Vehicle Type	Trailer Mounted	M
	Self-Drive	D
	Self-Propelled	P
Cage Width^	<1.5m	11
	>1.5m≤1.9m	15
	>1.9m≤2.3m	19
	>2.3m	23

^Cage width refers to the longest horizontal measurement of the cage assembly when the cage is parallel to the ground.

Example PCN for an electric Lithium battery powered, articulated self-drive wheeled boom lift with a 14m maximum working height and a cage width of 2m: **1D013ELA19**

Example PCN for a chassis section for a combustion powered, self-propelled wheeled boom lift with a 19m maximum working height: **2P018CO**

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

Response: Zhejiang Dingli does not claim any manufacturing process differences that may factor in the PCN structure and the price comparisons between the goods concerned and the like goods.

2. Comment on whether the proposed PCN structure adequately aligns with your goods range. In particular we are interested in your opinions on:

) the categorisation of product features;
) the list of products included in the “other” category and whether this prevents a fair comparison between PCNs;
) whether you produce, or are aware of, any specialised products that fall within the definition of the “goods concerned” or “like goods” which have a sufficiently different price point to make them unsuitable for comparison with the other sub-categories of the “goods concerned”; and
) Is there any overlap in our PCN structure where products could be more than one PCN, if yes, can you suggest an alternative?

Response: In Zhejiang Dingli’s response to the Registration Form, we proposed to subdivide the machines with the maximum working height exceeding 28 meters in the PCN structure. Our proposal has been accepted and incorporated into the current PCN structure. At the current stage, Zhejiang Dingli does not have any further comments on the PCN structure.
Appendix reference: N/A

B2 Understanding your goods

1. Please complete the "**Your company’s goods"** tab in **Annex I**.

   This tab collects information on:
   - PCN and your internal coding system
   - Physical (including technical) and commercial characteristics of your goods
   - Product similarities - how are the goods concerned you export different from those produced in the UK

Response: Please refer to **Table B2.1** for the requested information. **Response to deficiency letter:** Dingli has amended **Table B2.1** as per instructions to exclude the out-of-scope goods.
Appendix reference: **Table B2.1**

2. For the goods concerned, describe your company's Internal coding system and how your own internal codes correspond to the PCN structure we have provided.

   Supply any evidence you have that is relevant.

Response: Please refer to **Appendix B2.2** for the requested information. Specifically, the worksheet titled "List" sets out the PCN, material code, and model number of the goods concerned. The coding rules for the material code and model number, together with the meaning of the relevant characters, are explained in the worksheets titled "Material Code" and "Model No." in this appendix, respectively.
Appendix reference: **Appendix B2.2**

3. If your company does not use the same company's internal codes across production, sales and invoicing, please explain how they differ.

Response: Zhejiang Dingli uses the same internal codes across production, sales and invoicing. Therefore, this question is not applicable.
Appendix reference: N/A

4. If there are differences in characteristics between your range of goods concerned (goods sold in the UK) and your like goods sold in your domestic market which cause differences in price, explain those differences and the effect they have on price.

   Supply any relevant evidence (e.g. sales brochures, input costs, or other promotional material).

Response: Zhejiang Dingli has a wide range of products and the product mix for goods concerned and like goods might be different. However, as the PCN and the company's own material code categorized its products into groups for purpose of fair comparison, as long as the goods are under the same material code, there are no fundamental differences in characteristics between goods concerned (in-scope goods sold by Zhejiang Dingli to the UK) and like goods (in-scope goods sold by Zhejiang Dingli in the domestic market).
Appendix reference: N/A

5. If you produce and/or sell other goods for the UK market other than the like goods, please complete the **"Other goods"** tab in **Annex I.**

Response: Please refer to **Table B2.5** for the requested information. **Response to deficiency letter:** Dingli has amended **Table B2.5** as per instructions to exclude the out-of-scope goods.
Appendix reference: Table B2.5

SECTION C:
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.

C1 Sales reconciliation

1. Please complete the **"Sales reconciliation"** tab in **Annex I.**

   Supply all documents required to complete the tab and add appendix references with the name of the documents so we can refer to it.

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

Response: Please refer to **Table C1.1** for the requested information.

Response to deficiency letter: Dingli has amended **Table C1.1** as per instructions to exclude the out-of-scope goods. The sales journal attached to Table C1.1 has also been amended accordingly by excluding the out-of-scope goods.

Please refer to Appendix C1.1 for the workings used to complete Table C1.1.

A non-confidential version of Appendic C1.1 has also been provided.

Appendix reference: **Table C1.1**

C2 Sales process

This section aims to gather information about your sales process by collecting information on your terms of sale and pricing, sales recognition policy and your channels of distribution.

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

Response: Zhejiang Dingli's customers, in terms of domestic sales and export sales, fall into [number] categories: [customers categories]. Specifically, [explanation of standard terms depending on customer category]. The terms of sale do not vary by customer category. Domestic sales of like goods are made [Redacted – confidential information], while the export sales to the UK of the goods concerned are made on [Redacted – confidential information]. Pricing is determined on [Redacted – confidential information].

Appendix reference: N/A

2. Explain how you have classified customers (e.g., end user, internal transfer, distributor, retailer, wholesaler) in your sales data, highlighting if there are any differences between how you classify customers in the domestic market and export market.

Response: As reflected in Zhejiang Dingli's sales database, Zhejiang Dingli's customers, in terms of domestic sales and export sales, are classified into [number] categories: [customers categories]. Specifically, [explanation of standard terms depending on customer category]. There are no differences as to the way Zhejiang Dingli classifies customers in the domestic market and export market.

Appendix reference: N/A

3. When establishing the date of sale, what is your revenue recognition policy?

Response: Usually, Zhejiang Dingli issues invoices [Redacted – confidential information], and its finance department records the sales revenue in the financial system based on [Redacted – confidential information]. [Details as to how sales are recorded in the system and explanation of the methodology employed to identify the invoices that fall within the period of investigation].

Appendix reference: N/A

4. Describe your company's channels of distribution (paths that a good takes from their producer to the end consumer involving intermediaries like wholesalers, retailers, distributors, etc).

   Highlight any differences between the domestic market and exports to the UK.

Response: In terms of domestic sales, Zhejiang Dingli has two channels of distribution:

1) Channel 1: Zhejiang Dingli sells the like goods to unrelated domestic customers directly.
2) Channel 2: Zhejiang Dingli sells the like goods to a related customer, Shanghai Dingce Financial Leasing Co., Ltd. ("**Dingce**"). Dingce leases the like goods purchased from Zhejiang Dingli to unrelated customers through finance leases, and Dingce collects rental payments from unrelated customers.

In both channels, Zhejiang Dingli [sensitive details concerning terms of sales].

In terms of export sales to the UK market, Zhejiang Dingli has one channel of distribution for its export sales to the UK. First, Zhejiang Dingli sells the goods concerned to related UK trader (i.e., Dingli UK). Then, Dingli UK sells the goods concerned to unrelated UK customers. In this sales channel, Zhejiang Dingli [sensitive details concerning terms of sales].

Appendix reference: N/A

C3 Sales to the UK

C3.1 Sales process

In this section, we ask you for details about the sales of the goods concerned. The responses are important for the investigation as it allows us to understand how goods flow from factory to UK customers. It is also useful for calculating the export price and making any necessary adjustments

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

Response: As stated above, when exporting to the UK market, Zhejiang Dingli sold all the goods concerned to its related customer Dingli UK, when then resold to unrelated UK customers. The selling prices of Dingli UK were negotiated between staff of Dingli UK and unrelated UK customers. Zhejiang Dingli determines the selling price of Zhejiang Dingli to its related customer Dingli UK based on its production costs, expenses and profit in light of the market situation. Zhejiang Dingli did not provide any after-sale price adjustments, such commissions, discounts or rebates, to Dingli UK.

Appendix reference: N/A

2. Please can you:

   - Describe in detail how the contracts, prices and quantities are agreed in accordance with sales made in long or short-term contracts with UK customers.
   - 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.

Response: Zhejiang Dingli concludes [types of contracts] with Dingli UK. The contract would specify [contract terms]. **Appendix C3.2.1** and **Appendix C3.2.2** provide sales contracts and other sales documents for two representative sales by Zhejiang Dingli to its related UK customer Ding UK. Please refer to these appendixes for details.

Appendix reference: Appendix C3.2.1 and Appendix C3.2.2

3. Describe your company's approach to production scheduling of the goods concerned.

   Do you produce the goods concerned only after receiving orders from UK customers with their goods specifications (production by order/make to order) or do you produce the goods concerned in advance based on forecast demand (make to stock)?

   Is this approach the same for all goods you produce? If not explain why you use different production scheduling approaches for different goods.

Response: For the goods concerned exported to the UK, Zhejiang Dingli usually conducted the production [Redacted – commercially sensitive information]. For other goods, [Redacted – commercially sensitive information]. Zhejiang Dingli could produce the goods [Redacted – commercially sensitive information], and could also [Redacted – commercially sensitive information]. This is because [Redacted – commercially sensitive information].

Appendix reference: N/A

4. Provide copies of all price lists applicable during 1 October 2024 – 30 September 2025 for all customer types in the UK, including those used by associated parties. Explain your pricing policy and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

Response: As stated above, when exporting to the UK market, Zhejiang Dingli sold all the goods concerned to its related customer Dingli UK. During the POI, Zhejiang Dingli did not use a price list when selling to Dingli UK. Zhejiang Dingli determined the selling price to Dingli UK based on its production costs, expenses and profit in light of the market situation. Such prices were reflected in sales contracts and commercial invoice between Zhejiang Dingli and Dingli UK. **Response to deficiency letter:** Dingli UK submitted the price lists it used as **Appendix S3.1.6**. The selling price from Zhejiang Dingli to Dingli UK is typically determined by [redacted – commercially sensitive information]. The non-confidential version of Appendix S3.1.6 has been amended so as to provide a more detailed statement of reasons explaining why the information contained in is confidential and cannot be redacted. Please note that there exist no appendix C.3.1.4.

Appendix reference:	**Appendix S3.1.6**

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

Response: For a detailed description of the sales and invoicing process, please refer to the answers above and **Appendix C3.1**. **Response to deficiency letter:** As stated above, when exporting to the UK, Zhejiang Dingli sold all the goods concerned to its related customer Dingli UK, which then resold to unrelated UK customers. The general sales and delivery process operates as follows: 1) Sales Contract: [redacted – commercially sensitive information]. 2) Production: [redacted – commercially sensitive information].

3) Shipment & Invoicing: [redacted – commercially sensitive information]. 4) Warehousing: [redacted – commercially sensitive information]. 5) UK Domestic Delivery: [redacted – commercially sensitive information]. 6) Invoicing & Payment: [redacted – commercially sensitive information].
Appendix reference: Appendix C3.1

6. List and explain in detail any costs incurred by your associated parties which are directly or indirectly linked with the goods concerned

Response: During the POI, all export sales of the goods concerned by Zhejiang Dingli to Dingli UK were made on [Redacted – commercially sensitive information]. Accordingly, [terms of sales explained]. **Appendix C3.2.1** and **Appendix C3.2.2** provide sales and expenses documents for two representative sales by Zhejiang Dingli to its related UK customer Ding UK. Please refer to these appendixes for details.
Appendix reference: Appendix C3.2.1 and Appendix C3.2.2

C3.2 UK Sales transactions

In this section, supply information on sales of the goods concerned exported by your company to the UK during 1 October 2024 – 30 September 2025.

1. Provide the sales information for your company's sales to all customers in the UK in **"Sales to the UK"** tab in **Annex I**

2. We need to know the exchange rate for the sales of your goods concerned in the UK during 1 October 2024 – 30 September 2025 in order to compare these to the domestic sales of the like goods.

   What currency do you use to invoice your UK customers of the goods concerned?

   If you don't use your local currency, can you specify the source of the exchange rates (e.g. Bank of England)?

Response: GBP is used by Zhejiang Dingli to invoice Ding UK for the goods concerned. The exchange rates used by Zhejiang Dingli to convert GBP to RMB for accounting purpose are provided as a separate worksheet in **Table C3.2 Sales to the UK**. Please refer to the Table for details. **Response to deficiency letter:** The exchange rates used in Table C3.2 were extracted from Zhejiang Dingli's ERP system. The monthly exchange rate data recorded in the system were sourced from the website of the State Administration of Foreign Exchange of China. Specifically, the rates used were [redacted – commercially sensitive information].

Appendix reference: Table C3.2 Sales to the UK

3. If your sales have not been made on a CIF basis, explain below how you have calculated the CIF values included in the 'CIF value in accounting currency' in the "**Sales to the UK**" tab in Annex I.

Response: During the POI, all sales made by Zhejiang Dingli to the UK are on [Redacted – commercially sensitive information]. Therefore, [Redacted – commercially sensitive information]. As stated above, under the [Redacted – commercially sensitive information] sales term, Zhejiang Dingli [terms of sale explained]. The [types of expenses] are all reported in **Table C3.2 Sales to the UK**, based on [Redacted – commercially sensitive information]. Sample invoices and bills for these expenses have been provided in **Appendix C3.2.1** and **Appendix C3.2.2**. Since a single sale may include both the subject and non-subject products, we have applied the following formula in our calculation: [Redacted – commercially sensitive information]. Relevant calculation worksheet has also been provided in **Table C3.2 Sales to the UK**.

Appendix reference: N/A

4. Select the largest invoice by value from two different UK customers of the goods concerned during 1 October 2024 – 30 September 2025. Provide a complete set of documents for these sales. For example:

- purchase order and order acceptance,
- commercial invoice and packing list,
- applicable discounts or rebates,

- credit/debit notes,
- contract of sale,
- inland freight contract,
- invoices for land transport,
- invoices for port handling and other export charges,
- proof of payment, remittance advice and accounts receivable ledger, country of origin certificates (if applicable),
- invoices for ocean freight and marine insurance (if applicable), and
- details of any tax rebates (if applicable).

On each document provided, specify which of the two transactions listed in the "Sales to the UK" tab they relate to and cross-reference the invoice to which it relates to.

Response: As stated above, Zhejiang Dingli sold all the goods concerned to Dingli UK during the POI. Thus, Zhejiang Dingli selected the two largest invoices by value, i.e. invoice number [Redacted – commercially sensitive information] and invoice number [Redacted – commercially sensitive information]. For invoice number [Redacted – commercially sensitive information], the requested complete set of documents is provided at **Appendix C3.2.1**; and for invoice number [Redacted – commercially sensitive information], the requested complete set of documents is provided at **Appendix C3.2.2**. **Response to deficiency letter:** Dingli has changed "Dingli US" to "Dingli UK". Please note that there is no price list documentation that has been redacted.	
	Appendix reference: Appendix C3.2.1 and Appendix C3.2.2

5. When establishing the date of sale, what is your revenue recognition policy?

Response: In the normal course of business, Zhejiang Dingli records the transaction in its accounting system [time when transaction is recorded]. The accounting entry date is [date]. [Explanation of the methodology employed to identify the transactions falling within the investigation period].	
	Appendix reference: N/A

C5 Sales to third countries

1. Please complete the "**Sales to third countries**" tab in **Annex I,** providing total sales, by destination country, for your like goods which are exported to third countries (not UK)

Response: Please refer to **Table C5.1** for the requested information. **Response to deficiency letter:** During the POI, Dingli did not sell out-of-scope goods to third countries. Therefore, Table C5.1 does not need to be revised. The non-confidential version of Table C5.1 has been revised to provide a more meaningful indexation of the data. However, the export country destinations have been kept confidential because this information is confidential by nature, it is not in the public domain and cannot be summarised in any other meaningful way.

Appendix reference: **Table C5.1**

SECTION D:
Cost to make and sell and company performance.

This section is about the costs to make and sell your goods concerned and like goods.

We use this information to assess whether there are any differences between the costs to produce and sell the goods concerned and the like goods.

We also ask you about your company's performance (turnover and statement of profit and loss and other comprehensive income).

D1 Turnover

1. Please complete the "**Turnover"** tab in **Annex I**, by reporting your total sales after all discounts and rebates, for the injury period.

   The total turnover must reconcile with the turnover in your financial reporting (accounts).

   If your company accounts are consolidated with accounts of associated parties, you will need to create a separate copy of the table to report the total group turnover.

Response: Please refer to **Table D1.1.1** for turnover of Zhejiang Dingli, and **Table D1.1.2** for the total group turnover.

However, due to the substantial work involved in compiling, reconciling and verifying the total group turnover on a consolidated basis across all four reporting periods, Zhejiang Dingli has, for the time being, provided the consolidated group turnover for the POI only.

Response to deficiency letter: Dingli has amended **Tables D1.1.1** as per instructions by excluding the out-of-scope goods. Dingli has also provided **Table D1.1.2** as in the AD case as requested.

When revising Table D1.1.1, Dingli discovered that some minor errors existed in the weight data. In the revised version, we reported the weight data using the methodology below:

[redacted – methodology for reporting explained].

For further details, please refer to Appendix C1.1. The data reported in the turnover table is based on the workings provided as Appendix C1.1.

Appendix reference: **Table D1.1 D1.1.2**

D2 Statement of profit and loss and other comprehensive income

1. Complete the "**Income statement**" tab in **Annex I** with information about all the goods your company produced, during 1 October 2021 – 30 September 2025.

Response: Please refer to **Table D2** (Tab.Table2) for the required information.

Response to deficiency letter: Dingli has amended **Table D2** as per instructions by excluding the out-of-scope goods.

[Redacted – detailed explanations concerning the method for reporting the data in Table D2].

Appendix reference: **Table D2**

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

Response: Please refer to **Appendix D2.2-1**, **Appendix D2.2-1** and **Appendix D2.2-1** for the required tax returns.

Response to deficiency letter: Please refer to Appendix D.2.2-4 for the tax returns 2021. The tax returns for the year 2025 is not ready yet and will provided as soon as practicable.

Appendix reference: **Appendix D2.2-1**, **Appendix D2.2-1** and **Appendix D2.2-1**

D3 Production

1. Give a description of your company's production facilities.

   List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

Response: During the POI, only Zhejiang Dingli produced the goods concerned. Please refer to **Appendix D3.1** for the description of Zhejiang Dingli's production facilities and the production activities at these facilities. In principle, no stage of the production process of the goods concerned is subcontracted.

Zhejiang Dingli has a wholly owned subsidiary, i.e., Green Power, which was involved in the production of the goods concerned during the POI. Specifically, Zhejiang Dingli contracts with Green Power for the use of [Redacted – commercially sensitive information]. [Redacted – Sensitive information concerning Green Power's operations and the specific contractual arrangements between Zhejiang Dingli and Green Power]. In sum, Green Power provided [Redacted – commercially sensitive information] to Zhejiang Dingli for its production of the goods concerned. Other than these operations, Green Power [Redacted – commercially sensitive information], and it did not actually produce any product. **Response to deficiency letter:** Below is the production process for each production facility: [Redacted – detailed information about production process for each production facility].

Appendix reference:	**Appendix D3.1**

2. Describe each stage of the production process of the goods concerned and attach a complete flowchart of the production cycle.

   If the production process of the goods concerned is different from the production process for like goods sold in your domestic market, can you explain the differences.

Response: The production process for the goods concerned is as follows: First stage - Input processing: [Redacted – commercially sensitive information]. Second stage - Welding: [Redacted – commercially sensitive information]. Third stage - Machining: [Redacted – commercially sensitive information]. Fourth stage - Coating: [Redacted – commercially sensitive information]. Fifth stage - Assembling: [Redacted – commercially sensitive information]. Zhejiang Dingli provides the flowchart of the production cycle for the goods concerned in **Appendix D3.2.1** and **Appendix D3.2.2**. **Appendix D3.2.1** is the flowchart for boom lifts, and **Appendix D3.2.2** is the flowchart for vertical mast lifts (with jibs). There is no difference between the production process for the goods concerned and the production process for the like goods sold in the domestic market. **Response to deficiency letter:** the non-confidential version of the narrative response above has been amended as per instructions.

Appendix reference: **Appendix D3.2.1, Appendix D3.2.2**

3. Describe how integrated your production process is. An integrated process is one in which a manufacturer makes a good using one or more inputs sourced internally rather than purchased from external sources.

Response: Zhejiang Dingli purchases inputs from [Redacted – commercially sensitive information]. Therefore, this question is not applicable.
Appendix reference: **N/A**

4. Is your production process typical for your industry? If no, explain the main differences?

Response: Zhejiang Dingli's production process is typical for the boom lifts industry.
Appendix reference: **N/A**

5. Describe the main inputs to the production process and whether any of your suppliers are associated or not?

Response: Please refer to **Appendix D3.2.1** and **Appendix D3.2.2** for the main inputs to the production process. Please refer to **Table D6** for whether the suppliers are associated or not.
Appendix reference: **Appendix D3.2.1 , Appendix D3.2.2, Table D6**

6. Specify whether any input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

Response: Please refer to **Table D6** for whether these input materials or parts were imported. The input value includes materials prices and customs duties, excluding VAT.
Appendix reference: **Table D6**

7. 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 from those other goods to the goods concerned.

Response:

Please see below for the products produced by Zhejiang Dingli in the same facilities as the goods concerned and/or like goods.

Product Category (Chinese)	**Product Category (English)**	**Whether goods concerned/like goods**
曲臂式高空作业平台	Articulating Boom Lifts	YES
剪叉式高空作业平台	Scissor Lifts	NO
桅柱式高空作业平台 (带小臂)	Vertical Mast Lifts (with jibs)	YES
桅柱式高空作业平台 (不带小臂)	Vertical Mast Lifts (without jibs)	NO
直臂式高空作业平台	Telescopic Boom Lifts	YES
门架式高空作业平台	Aerial Stock Picker	NO

Zhejiang Dingli's production line has already been planned to produce a certain type of machine from the beginning of the design. Products with significant differences cannot be produced on the same line; switching is only possible within the same product category. For example, switching production is possible within the category of articulating boom lifts. However, articulated boom lifts and telescopic boom lifts are separate product categories, making it difficult to shift production between them. Similarly, vertical masts with jibs and those without jibs belong to different product categories, so switching production between the two is also challenging.

Therefore, it is difficult for Zhejiang Dingli to switch production from other goods to the goods concerned.

Response to deficiency letter: The narrative response above has been revised and supplemented with the information highlighted in yellow to answer the question in the deficiency letter.

Appendix reference: **N/A**

8. Can you describe how your company determines the:
   - Overall production volume for all products
   - Quantity produced for each specific product

What factors contribute to these decisions?

Response: Zhejiang Dingli determines the overall production volume for all products and the quantity produced for each specific product based on the following factors: (1) production capacity of the product's production line; (2) order volume from the previous year; (3) new order volume.

Appendix reference: **N/A**

D4 Cost reconciliation

1. Do you use standard costing? If yes, then explain:

   (a) Were standard costs converted to actual costs in your responses?

   (b) If there are variances, have they been allocated to the goods concerned? If yes, how were they allocated?

Response: Zhejiang Dingli adopts the [method] to calculate the cost of production. Therefore, [Redacted – commercially sensitive information].

Appendix reference: **N/A**

2. Please complete the "**Cost reconciliation**" tab in **Annex I**.

   Provide all documents required to complete the worksheet. Supply any relevant documentation (e.g. screenshot from your accounting system, a general ledger file, financial statement, etc.). If the documents include spreadsheets, all formulas used must be retained.

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

Response: Please refer to **Table D4** for the required "Cost reconciliation" worksheet and refer to **Appendix D4.2** for the source documentation. **Response to deficiency letter:** Dingli revised **Table D4** and **Appendix D4.2** as per instructions.

Appendix reference: **Table D4, Appendix D4.2**

D5 Purchases of the like goods

1. Did you purchase any like goods during the POI?

If yes, complete the "**Purchase of like goods**" tab in **Annex I**.

This tab collects data on purchases by:
- PCN (Volume and value) over the POI
- Transaction by transaction data of purchases made over the POI

Response: During the POI, Zhejiang Dingli did not purchase any goods concerned/like goods. Therefore, this question is not applicable.
Appendix reference: **N/A**

D6 Raw material (RM) and major input purchases

1. Please complete the "**Raw materials and input purchases**" tab in **Annex** I. This tab collects detailed data by transaction, purchases for cost types used in the production of the like goods during the POI by your company.

Response: Please refer to **Table D6** for the required information. **Response to deficiency letter:** Dingli reported [redacted – commercially sensitive information] Dingli has amended "Annex I: Raw materials & input purchases" accordingly and marked the inputs only used for [out of scope goods] as "Other goods" in column C. Dingli has provided English Translations for everything.
Appendix reference: **Table D6**

2. Supply an invoice and proof of payment for your two largest invoices (by value) and from two different suppliers for two of your purchases stated within the "Raw materials and input purchases" tab.

   Use the box below to give an overview of any supporting documents provided.

Response: Please refer to **Appendix D6.2** for the supporting documents. The two largest sets of invoices provided are Invoice No. [Redacted – commercially sensitive information] and Invoice No. [Redacted – commercially sensitive information] from **Table D6.** In these two invoices, Zhejiang Dingli mainly purchased [list of inputs].
Appendix reference: **Appendix D6.2**

3. If you purchase materials or inputs from associated suppliers, supply information about how prices are set.

Response:

During the POI, Zhejiang Dingli purchased [list of inputs] from the associated supplier, Dingli UK. Dingli UK sourced these inputs from independent suppliers in the UK rather than manufacturing them itself. The prices for these inputs between Zhejiang Dingli and Dingli UK are set based on Dingli UK's purchase price from independent suppliers. Dingli's purchase price is generally higher than the price at which Dingli UK purchases from its unrelated supplier, and the difference is the profit Dingli leaves to Dingli UK. For example, in Invoice [Redacted – commercially sensitive information], Dingli UK's purchase unit price from an unrelated supplier is £[amount], while the Dingli's purchase unit price from Dingli UK is £[amount], with the profit accounting for about [percentage]%.

Appendix reference: **Table D6**

SECTION E:
Subsidies

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

E1 – General

The applicant alleges that exporters of boom lifts in the PRC have benefited from subsidies granted to them by the Government of the PRC (GOC.) The TRA has initiated a subsidisation investigation under Schedule 4, paragraph 9 of the *Taxation (Cross-border Trade) Act 2018* and is investigating the alleged subsidies listed in the table below. Please use this section of the questionnaire to provide any information you have on the programmes listed. You can also provide information on any other subsidy programmes that you believe relate to the production and/or sale of the goods concerned.

No.	Subsidy type
1	Grants
2	Loans and credit lines
3	Bond financing
4	Bank acceptance drafts
5	Export credit insurance and financing
6	Land-use rights
7	Provision of inputs
8	Provision of power
9	Shipping and logistics services
10	Preferential tax programmes
11	Tariff and VAT exemptions
12	Any other programmes

+Add/remove additional rows as required.

While answers should be provided specifically in relation to the goods concerned where possible, it should be noted that the Applicant alleges that subsidies received by boom lift producers are often due to its categorisation within the "construction machinery" sector, and therefore questions should be

also answered in respect of any programmes provided under eligibility criteria relating to the "construction machinery" sector.

1. Please report any other financial assistance by a foreign authority which your company, or other known producers/exporters of the goods concerned, may have also benefitted from in the period 1 October 2021 – 30 September 2025. Please provide details of the funding authority.

RESPONSE:
Zhejiang Dingli confirms that it has reported all financial assistance received during the POI under the Section E2 to E7 below. Besides that, Zhejiang Dingli did not receive any other financial assistance from any foreign authority during the period. Zhejiang Dingli is also not aware of any other known producers or exporters of the goods concerned having received such financial assistance from foreign authorities during the same period.
Appendix reference: N/A

E2 – Grants

The Applicant has alleged that the GOC provides grants at national and sub-national levels to the producers of boom lifts, including grants to support innovation and industrial upgrading in construction machinery, as well as schemes to fund digitalisation and automation of manufacturing.

Complete the "**Grants"** tab in **Annex I** for any grants received or benefitted from related to the programmes identified in E1. Please list all the grants that benefit the POI irrespective of whether they were received outside the POI.

Include any additional grants relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it, and note the relevant requests for supporting documentation.

RESPONSE:
There are [number] types of grants that Zhejiang Dingli received and recorded in separate accounting accounts. [Redacted – sensitive details regarding the types of grants]. To ensure clarity in reporting, Zhejiang Dingli used two tables to report. All [sensitive information regarding the types of grants] grants that Zhejiang Dingli received during the POI are reported in **Table "E2 [Redacted – sensitive information regarding the types of grants]"**, and all relevant [sensitive information regarding the types of grants] grants are reported in **Table "E2 [Redacted – sensitive information regarding the types of grants]"**. To clarify, Zhejiang Dingli reported all grants

[Redacted – commercially sensitive information]. For these grants, Zhejiang Dingli calculated and reported the exact amount [Redacted – commercially sensitive information]. Zhejiang Dingli respectfully submits that, [Redacted – commercially sensitive information].

Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli hereby provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. Specifically, Zhejiang Dingli selected the three largest grants by subsidy amount received or benefited during the POI and has provided the corresponding supporting materials retained. Please refer to **[Appendices E2-CONFIDENTIAL]** for the sample documents available for the grants identified in both **Tables E2-1 and E2-2**.

While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Response to the deficiency letter on Section E2. Appendices E2-1, E2-2 etc:

Zhejiang Dingli respectfully provides the following clarifications and updates regarding the requested supporting documentation for the reported grants:

1. Entry in General Ledger & Proof of Payment: As provided in the original submission, the accounting evidence is fully documented. For each grant, the relevant entry in the general ledger is provided on the first page, and the corresponding proof of payment (bank receipt) is provided on the second page of **Appendices E2-1 through E2-6**.

2. Contract: Zhejiang Dingli respectfully clarifies that government grants are administrative allocations of funds rather than commercial transactions. Consequently, commercial contracts are not executed between the granting authority and the recipient enterprise. Instead, there would be policy documents. Zhejiang Dingli has already provided these relevant policy documents they retained in the original **Appendices E2-1, E2-4, E2-5, and E2-6**. Zhejiang Dingli also provides the policy document regarding Grant No. [redacted] supplementally in **Appendix E2-3** in response to the deficiency letter.

3. Application Form(s): Zhejiang Dingli supplementally provided the application forms for **Appendices E2-1, E2-2, and E2-6** in response to the deficiency letter. Please note that the application form for **Appendix E2-3** was submitted during the original submission on page 3. Regarding **Appendices E2-4** and **E2-5**, these grants are [redacted – commercially sensitive information]

Please refer to updated Appendices E2-1 to E2-6.

Response to Annex B of the deficiency letter: Zhejiang Dingli would appreciate if the names of each grant and the granting authorities reported could be kept confidential. Interested parties have access to the consolidated financial statements of Zhejiang Dingli and can use the information provided therein to defend their rights of defence. The methodology for reporting the grants in the tables and the individual grants reported should be kept confidential, as this information is not readily available in the public domain.

Appendix reference: **Appendices E2-1, E2-2, E2-3, E2-4, E2-5 and E2-6-CONFIDENTIAL**

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified grant received.

RESPONSE: Zhejiang Dingli is not aware of any publicly available information about the legal bases for the grants received.

Appendix reference: N/A

2. If there were any public announcements naming grant recipients, please provide the URL(s) where you are identified as a recipient.

RESPONSE: Zhejiang Dingli is not aware of any publicly available URLs naming granting recipients. **Response to the deficiency letter on Section E2.2:** Zhejiang Dingli respectfully clarifies that [redacted – commercially sensitive information]. In practice, information regarding available subsidy policies and eligibility criteria is typically [redacted – commercially sensitive information]. Zhejiang Dingli is unaware of publicly available URLs announcing these programs or grant recipients.

Appendix reference: N/A

3. Outline any involvement of other entities within your Group in obtaining grants, including how the funds received from grants are dispersed within your Group.

RESPONSE:

Within the Group, [Redacted – explanation as to which companies received any grants during the POI and how (if at all) such grants may be dispersed within the Group].

Appendix reference: N/A

4. For any recurring grants received, have you filed a separate application each time you have received benefits? Has each disbursement been contingent upon government approval? Please explain.

RESPONSE:

Zhejiang Dingli applied for each grant based on specific requirements and disbursements are contingent upon the Government's approval.

Response to the deficiency letter on Section E2.4:

As explained above, in practice, Zhejiang Dingli is directly [redacted – commercially sensitive information]. Upon receiving such notifications, Zhejiang Dingli [redacted – commercially sensitive information].

Appendix reference: N/A

E3 – Financing

Please note that for any financial institutions which you list as lenders in the following sections and/or accompanying Annexes, the **TRA may contact these parties to request further information and/or documentation in relation to the disclosed lending activities**. Please contact the TRA if you have any questions or concerns.

1. Please provide copies of your credit reports from the Credit Reference Center of the People's Bank of China. If financing is shared within your Group, please provide copies of the credit reports of your associated companies which obtain the financing on your behalf.

RESPONSE:

Please refer to **[Appendix E3.0-1-CONFIDENTIAL]** for the respondent's credit report from the Credit Reference Center of the People's Bank of China.

Appendix reference: Appendix E3.0-1-CONFIDENTIAL

2. Please provide the national average short-term interest rate in your country, for the POI and 12 months prior. If this does not exist, please provide the interest rate in your country for the same period for each type of short-term financing. Please provide supporting documentation and translations.

RESPONSE: In China, there is no interest rate officially named the "national average short-term interest rate". Therefore, Zhejiang Dingli hereby provides 1-year Loan Prime Rate (LPR) published by the People's Bank of China (PBOC) for the POI and 12 months prior, at **[Appendices E3.0-2-PUBLIC]**. The 1-year LPR is the fundamental benchmark pricing reference for all short-term financing with loan terms not exceeding five years. Since the interest rate marketization reform in 2019, all commercial banks in China are required to use the LPR as the pricing benchmark for bank loans. Crucially, the use of the LPR as the appropriate benchmark is uncontested on the record of this proceeding. As explicitly acknowledged by the Applicant in their Application: *"The LPR is the standard benchmark lending rate in China and therefore represents the appropriate market-based comparator."* (*See page 108-109 of the Application*) Given the consensus between the Applicant and the responding company, Zhejiang Dingli respectfully submits that the 1-year LPR serves as the most accurate and authoritative representation of the short-term financing interest rate in the Chinese market, and therefore the benchmarks for the subsidy program, like loans, export seller's credit and bank acceptance drafts.

Appendix reference: Appendices E3.0-2-PUBLIC

3. Do you have any financial institutions or companies involved in financing activities within your group of companies? If so:
   - Provide an explanation of their role within the group and a description of the origin of funds used by these companies.
   - Did these companies receive fiscal incentives or any other support from local, regional or national authorities to support their financing activities?

RESPONSE: During the POI, Zhejiang Dingli obtained financing only from [financial institutions and/or companies involved]. Within the Group, there is one company, Shanghai Dingce Financial Leasing Co., Ltd., engaged in financing lease business; however, its business merely involves [purchasing the machines from Zhejiang Dingli and renting out (lease) the machines to unaffiliated customers on the domestic market for profit. It does not engage in any financing activities within the Group.

Appendix reference: N/A

E3.1 – Loans and credit lines

The Applicant alleges that preferential financing is provided to PRC producers of the goods concerned by the GOC via state policy banks and state-owned commercial banks, on the basis of entrustment and direction of these banks to act as public bodies, and that these banks lend in line with State policies rather than market-based factors.

Complete the **"Loans"** tab in **Annex I** for any loans and credit lines received or benefited from related to programmes identified in E1. Please list all the loans and credit lines relating to the POI irrespective of whether they were received outside the POI.

Include any additional loans and credit lines relating to programmes not listed in the table above which may be relevant to the investigation.

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

RESPONSE: Zhejiang Dingli has reported all the loans it received during the POI or outstanding before POI in the **Table E3.1 "Loans"**. Zhejiang Dingli selected the three largest loans by amount during the POI and provided the corresponding supporting documents it retained, including loan agreements and disbursement documents. Please refer to **[Appendices E3.1-1, E3.1-2 and E3.1-3– CONFIDENTIAL]** for the sample documents available for the loans identified in the Tabel E3.1 "Loans". Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli hereby provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required. **Response to the deficiency letter regarding Annex I: Loans**: Zhejiang Dingli respectfully clarifies that the listing of the same loan No across multiple rows is to ensure the accurate reporting of interest payments. This is not a duplication of the loan principal. Each individual row in the table represents a separate and distinct interest payment transaction for that specific loan, showing the exact date and amount of interest paid. Furthermore, for Loans No. [redacted] and No. [redacted] in the table Loans, [redacted – commercially sensitive information]. **Response to the deficiency letter regarding Section E3.1, Appendices**: To fully cooperate with the TRA, Zhejiang Dingli has provided the loan agreements and the corresponding evidence of disbursement for all reported loans. Please refer

to **Appendices E3.1-5 through E3.1-17**. During the POI, Zhejiang Dingli had loans with [four different banks]. Regarding the specific request for **"Loan application form(s)"**, we have detailed the respective procedures below to explain the availability of application documents. [Redacted – detailed explanations concerning the procedures with each bank]. Zhejiang Dingli would like to emphasize that the executed loan agreement, which had already been provided to the TRA in the original submission and is hereby being re-submitted, serves as the definitive and final legal document that establishes the rights, obligations, and terms of the financing between the parties. **<u>Response to Annex B of the deficiency letter</u>:** Zhejiang Dingli would appreciate if name of each bank/financial institution listed in the tables could be kept confidential. Interested parties have access to the consolidated financial statements of Zhejiang Dingli and can use the information provided therein to defend their rights of defence.

Appendix reference: Appendices E3.1-1, E3.1-2 and E3.1-3-CONFIDENTIAL Appendices E3.1-5 to Appendices E3.1-17-CONFIDENTIAL

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified loan received.

RESPONSE: To the best knowledge of Zhejiang Dingli, the laws relevant to the operation of loans in China consist of the following: • Company Law of the People's Republic of China. • Law of the People's Republic of China on Commercial Banks. • Law of the People's Republic of China on Regulation of and Supervision over the Banking Industry.

Appendix reference: N/A

2. Please give a general overview of how your company secures necessary financial resources on the financial market (e.g. loans, issuance of bonds etc.)

RESPONSE: During the POI, Zhejiang Dingli only obtained [type and source of financing].

Appendix reference: N/A

3. In addition to the documents requested in the Annex, please provide any further documents you submitted in support of the loan application(s), and include any explanation below:

RESPONSE:

Zhejiang Dingli provides a calculation worksheet presenting the current ratio and debt-to-equity ratio for the TRA's reference. These figures are derived directly from its financial statements. During the POI, Zhejiang Dingli maintained a current ratio of [ratio], reflecting a strong short-term liquidity position. In terms of solvency, Zhejiang Dingli's debt-to-equity ratio was [ratio], indicating a conservative leverage profile. These indicators demonstrate that [Redacted – commercially sensitive information concerning Zhejiang Dingli's financial situation].

Appendix reference: Appendix E3.1-4-CONFIDENTIAL

E3.2 – Corporate bonds

Complete the "**Bonds"** tab in Annex I for any corporate bonds your company benefitted from during the POI. Please list all corporate bonds applicable to the POI irrespective of whether they were received outside the POI.

Include any additional corporate bonds relating to programmes not listed in the table above which may be relevant to the investigation.

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

1. In addition to the documents requested in the Annex, please provide any further documents you submitted in support of the application(s), and include any explanation below:

RESPONSE:

This table and the corresponding questions are not applicable to Zhejiang Dingli as the company did not issue any bonds during the POI.

Appendix reference: N/A

2. For any bonds which were converted to equity, please complete the **"Debt-for-equity swaps"** tab in Annex I. Please see additional notes in the annex for assistance on how to complete it.

RESPONSE:

This table and the corresponding questions are not applicable to Zhejiang Dingli as the company was not involved in debt-to-equity swaps during POI.
Appendix reference: N/A

E3.3 – Loan guarantees

The applicant has alleged that the GOC has provided preferential loan guarantees to producers and exporters of the goods concerned. Loan guarantees include credit lines and bank acceptance drafts.

1. Complete the "**Bank acceptances"** tab in **Annex I** if your company has received or benefitted from any bank acceptances during the POI, that relate to the **production or sale of the goods concerned**. Please list all the bank acceptances relating to the POI irrespective of whether they were received or traded outside the POI.

   Include any additional bank acceptances relating to programmes not listed in the table above which may be relevant to the investigation.

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

RESPONSE: Zhejiang Dingli reported all BADs that were both issued and matured within the POI in the **Table E 3.3 Bank acceptances**. During the POI, Zhejiang Dingli issued BADs through [Redacted – commercially sensitive information]. Zhejiang Dingli provided the supporting documents retained for each bank, including [types of supporting documents]. Please refer to **[Appendices E3.3-CONFIDENTIAL]** for the sample documents available for the bank acceptances identified in **Table E3.3 Bank acceptances**. Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required. **Response to the deficiency letter on Annex I Bank Acceptances:** Zhejiang Dingli has comprehensively updated its reporting to include all Bank Acceptance Drafts (BADs) that were active or outstanding at any point during the POI. This revised dataset now includes all applicable BADs, irrespective of whether

their draft dates or maturity dates fall outside the POI. Please refer to the updated **Table E3.3-1** for the complete information. **Response to the deficiency letter on E3.3.1, appendix:** To fully address the TRA's request and clarify how these agreements are reached and utilized, Zhejiang Dingli details the bank-specific processes below: [Redacted – detailed explanations concerning the procedures with each bank]. Zhejiang Dingli has exhaustively reviewed its records and provided all available written evidence concerning these application processes. **Response to Annex B of the deficiency letter:** Zhejiang Dingli would appreciate if name of each bank/financial institution listed in the tables could be kept confidential. Interested parties have access to the consolidated financial statements of Zhejiang Dingli and can use the information provided therein to defend their rights of defence.

Appendix reference: updated version of Appendices E3.3-1, E3.3-2, E3.3-3 and E3.3-4-CONFIDENTIAL

2. Complete the "**Loan guarantees"** tab in **Annex I** if your company has received or benefited from any other loan guarantees during the POI, that relate to the production or sale of the goods concerned. Please list all the loans guarantees relating to the POI irrespective of whether they were received outside the POI.

   Include any additional loan guarantees relating to programmes not listed in the table above which may be relevant to the investigation.

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

RESPONSE: This table and the corresponding questions are not applicable to Zhejiang Dingli as the company did not obtain any loan guarantee during POI.

Appendix reference: N/A

3. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each loan guarantee identified.

RESPONSE: This table and the corresponding questions are not applicable to Zhejiang Dingli as the company did not obtain any loan guarantee during POI.

Appendix reference: N/A

4. Please explain how the guaranteed amount was determined.

RESPONSE:
This table and the corresponding questions are not applicable to Zhejiang Dingli as the company did not obtain any loan guarantee during POI.

Appendix reference: N/A

E4 – Export credits and financing

Complete the **"Export credits & finance"** tab in **Annex I** for any export credits or financing received or benefited from related to programmes identified in E1. Please list all the export financing applicable to the POI of irrespective whether they were received outside the POI.

Include any additional export financing relating to programmes not listed in the table above which may be relevant to the investigation.

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

RESPONSE:

During the POI, Zhejiang Dingli obtained [Redacted – type of Export credits & finance]. These are reported in the "Export credits & finance" tab in Annex I. To ensure clarity in reporting, Zhejiang Dingli used two worksheets to report the [Redacted – type of Export credits & finance], respectively at **Table E4-1** and **Table E4-2**.

For the [Redacted – type of Export credits & finance], Zhejiang Dingli provides the supporting documents retained, including loan agreement and disbursement documents.

For the [Redacted – type of Export credits & finance], the Zhejiang Dingli provides the highest-value invoice, the corresponding details and contract as the sampled supporting documents.

Please refer to [**Appendices E4-CONFIDENTIAL**] for the supporting documents.

Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Zhejiang Dingli understands that it may not have an opportunity to comment on potential benchmarks before the TRA makes a decision in this regard. Therefore, concerning the benchmark for the Export Credit Insurance program, Zhejiang Dingli respectfully submits that the Export-Import Bank of the United States, which was referenced in previous case practices (*Final Determination on Excavators case AS0046*), is an appropriate benchmark. To assist with the investigation and fully cooperate with your authority, we have searched and submitted the relevant benchmark data from the website of the Export-Import Bank of the United States. Please refer to Appendix E4-3 for the details. **Response to the deficiency letter on E4, appendix:** Zhejiang Dingli respectfully clarifies that, for both the export seller's credits and the export credit insurance, the establishment of these services did not involve formal, standardized written "application forms" as envisioned in the TRA's request. The processes were driven by standard commercial negotiations, as detailed below: **Export Credits (Table E4-1):** [redacted – details about negotiations.] **Export Credit Insurance (Table E4-2):** [redacted – details about negotiations.] Zhejiang Dingli wishes to emphasize that the executed agreement (export credit agreement and export credit insurance agreement), which has already been provided to the TRA in our original ASQ response, serves as the definitive and final legal document that establishes the rights, obligations, and terms of the financing between the parties. **Response to Annex B of the deficiency letter:** Zhejiang Dingli would appreciate if name of each bank/financial institution listed in the tables could be kept confidential. Interested parties have access to the consolidated financial statements of Zhejiang Dingli and can use the information provided therein to defend their rights of defence.

Appendix reference: Appendices E4-1 and E4-2-CONFIDENTIAL; Appendix E4-3-PUBLIC

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

RESPONSE: To the best knowledge of Zhejiang Dingli, the laws relevant to the operation of export credit and export credit insurance in China consist of the following: • Law of the People's Republic of China on Commercial Banks.

• Law of the People's Republic of China on Regulation of and Supervision over the Banking Industry. • Insurance Law of the People's Republic of China.

Appendix reference: N/A

2. Please explain the process your company went through to apply for the export credits or financing and supply any documents which supported the application process.

RESPONSE: Zhejiang Dingli entered into contracts with [entity]. **Response to the deficiency letter on Section E4.2:** **Export Credits (Table E4-1):** [redacted – details about negotiations.] **Export Credit Insurance (Table E4-2):** [redacted – details about negotiations.]

Appendix reference: N/A

E5 – Provision of goods and services

The Applicant alleges that the GOC provides a range of goods and services for less than adequate remuneration, to the benefit of producers of the goods concerned. These include the provision of land-use rights, input materials, electricity, shipping and logistics, and robot purchase incentives.

E5.1 – Provision of land-use rights

Complete the tab **"Land-use rights"** in **Annex I** for all land-use rights received or benefited from related to programmes identified in E1. Please list all the land-use rights relating to the POI irrespective of whether they were received outside the POI.

Include any additional land-rights relating to programmes not listed in the table above which may be relevant to the investigation. **Also include any land-use rights which have been transferred within your business group**.

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

RESPONSE: Zhejiang Dingli reported all its land-use rights in **Table E5.1 "Land-use rights"**. Zhejiang Dingli selected the three parcels of land-use rights with the highest transaction value and has provided the relevant supporting documentation, including the underlying contracts, land-use right certificates, and corresponding proof of

payment. Please refer to **[Appendices E5.1–CONFIDENTIAL]** for the sample documents available.

Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Response to the deficiency letter on Annex I: Land-use rights:
During the POI, Zhejiang Dingli paid a total of [amount] in land use tax for all LURs. [redacted – commercially sensitive information]. **Table E5.1** has been updated accordingly.

Response to the deficiency letter on E5.1,Appendices:
Please refer to the **Appendices E5.1-5** for the contracts for each LUR.

With respect to the listing announcements and other supporting materials for the LURs, supporting documents for LURs [LURs numbers] are provided at **Appendices E5.1-6**, [redacted – commercially sensitive information].

Response to Annex B of the deficiency letter:

Zhejiang Dingli would appreciate if name of each name of each granting / foreign authority listed in the tables could be kept confidential. Interested parties have access to the consolidated financial statements of Zhejiang Dingli and can use the information provided therein to defend their rights of defence.

Appendix reference: Appendices E5.1-1, E5.1-2, and E5.1-3-CONFIDENTIAL Appendices E5.1-5 and E5.1-6-CONFIDENTIAL.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

RESPONSE:

The laws, regulations and guidelines relevant to land-use rights in China consist of:

- Land Administration Law of the People's Republic of China
- Regulation on the Implementation of the Land Administration Law of the People's Republic of China

• Provisions on Transfer of the Right to Use State-Owned Construction Land through Tendering, Auction and Listing 2007

Appendix reference: N/A

2. Please explain the process your company went through to apply for the land-use rights. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the rights. Were the decisions to grant the rights dependent on the purpose of the land use? **Please provide any supporting documents.**

RESPONSE:

Zhejiang Dingli's land-use rights were acquired through bidding, auction or quotation procedures. No specific conditions or criteria were required to be fulfilled, and the granting of the rights was not dependent on the purpose of land use.
Please refer to [**Appendices E5.1-4-CONFIDENTIAL**] for a sample quotation announcement.

Appendix reference: **Appendices E5.1-4-**CONFIDENTIAL

3. If any land-use rights for locations involved with the production of the goods concerned have been transferred between associated companies within your group, please explain further here (include references to specific items in Annex I, where applicable):

RESPONSE:

[Redacted – commercially sensitive information about the Dingli Group's restructuring]. The [number] land parcels concerned correspond to No. [number] in **Table E5.1- land use rights**.

[Redacted – commercially sensitive information about the Dingli Group's restructuring]. This land parcel referenced above corresponds to No. [number] in **Table E5.1-land use rights**.

Appendix reference: N/A

E5.2 – Provision of input materials

The Applicant alleges that certain key inputs of the goods concerned are provided for less than adequate remuneration through subsidization in the upstream industries directed by central policy planning (such as the Light Industry Development Plan, Industrial Green Development Plan, and the 14th Five-Year Development Plan for the Construction Machinery Industry.) In particular, the following inputs were identified:

- steel inputs;
- engines;
- batteries;
- hydraulic components; and
- tyres.

Complete the “**Provision of inputs”** tab in **Annex I** for input materials received **relating to the goods concerned**. Please list all the input materials relating to the POI irrespective of whether they were received outside the POI.

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

RESPONSE:

Zhejiang Dingli has duly completed the **Table E5.2 “Provision of inputs”**, reporting the procurement data for the alleged input materials during the POI.

It is important to clarify that Zhejiang Dingli [Redacted – examples of specific inputs purchased and not purchased by Zhejiang Dingli]. Consequently, the data reported in the **Table E5.2 “Provision of inputs”** specifically covers the remaining [number] categories of the identified inputs (i.e., [categories of inputs]).

Regarding the alleged “steel inputs”, Zhejiang Dingli reported all relevant steel materials, including [subcategories of steel inputs].

Zhejiang Dingli identified the largest supplier (based on total procurement value) for each type of the four reported input materials and provided the relative sampled supporting documents, including contracts and invoices. Please refer to **[Appendices E5.2-CONFIDENTIAL]** for the supporting documents.

Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Appendix reference: Appendices E5.2-1, E5.2-2, E5.2-3 and E5.2-4-CONFIDENTIAL

1. Are there any other laws, regulations, administrative guidelines, Governmental or Development Plans or any other acts relevant for the provision of input materials to the MAE industry, either in general or in the area where your company is located? If so, please provide a copy of the relevant plans, laws, regulations, acts or any other supporting documents, including any subsequent amendments.

RESPONSE:

Zhejiang Dingli is not aware of any laws, regulations, administrative guidelines, or plans as referenced in this question.

Appendix reference: N/A

2. Please explain how you choose suppliers for the types of input materials set out above, including any involvement of State entities.

RESPONSE:

Zhejiang Dingli selects suppliers based on a combination of factors, including: [factors]. Regarding the suppliers for the four categories of the alleged input materials, the presence of State-Owned Enterprises is rare. Out of a total of [number] suppliers, there are only [number] state-owned companies. All the other [number] suppliers are private companies. Please refer to **Table E5.2 "Provision of inputs"** for details.

[Redacted – commercially sensitive information describing negotiations of raw material purchases].

Appendix reference: N/A

3. Have you changed suppliers for key input materials since 1 October 2021? If so, please describe this process, including explanation of any government entities involved.

RESPONSE:

With respect to the procurement of hydraulic components, engines, and batteries, Zhejiang Dingli [Redacted – commercially sensitive information].

With respect to steel procurement, Zhejiang Dingli [Redacted – commercially sensitive information].

Appendix reference: N/A

4. What are the choices that your company has in terms of providers, if you did want to change suppliers? Please provide this at minimum by the five input types listed above.

RESPONSE:
There are a wide range of suppliers on the Chinese market. When selecting suppliers, Zhejiang Dingli takes into account a combination of factors, including [factors]. Given that [Redacted – commercially sensitive information], it generally does not change suppliers unless [Redacted – examples of situations in which suppliers have changed or may change in the future]. However, should it wish to change its suppliers, Zhejiang Dingli would be free to do so and would have a wide range of options at its disposal.

Appendix reference: N/A

5. Are there any export restrictions on the input materials? If so, please provide copies of any laws, regulations, administrative guidelines, Governmental or Development Plans or any other acts relating to such restrictions.

RESPONSE:
There are not any export restrictions on the five types of input materials listed.

Appendix reference: N/A

E5.3 - Provision of power

The Applicant alleges that PRC producers of the goods concerned benefit from preferential electricity rates. Complete the tab **"Provision of power"** tab in **Annex I** in relation to the amount of electricity used in the production of the goods concerned and price paid.

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

RESPONSE:

Zhejiang Dingli reported all the electricity purchased during the POI in **Table E5.3 "Provision of power"**. Per the instructions contained in this table, Zhejiang Dingli also completed the tab "list of good and service" for the electricity purchased.

Zhejiang Dingli selected the month with the highest electricity consumption during the POI as a sample and provides the corresponding electricity invoices and bills.

Please refer to **[Appendices E5.3-1- CONFIDENTIAL]**.

Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Appendix reference: Appendices E5.3-1-CONFIDENTIAL

1. How does your company organise the supply of power in general? Are any other companies within your group involved in this process? If so, please explain and outline the relationship between your companies.

RESPONSE: Zhejiang Dingli purchased electricity from [entities] during the POI. [Redacted – commercially sensitive information as to whether other related companies are involved in this process].

Appendix reference: N/A

2. Please set out your sources and providers of electricity over the period 1 October 2021 – 30 September 2025, and indicate whether your providers are state-owned or not. Please additionally provide contact details for these providers.

RESPONSE:

1. From October 1, 2021 to the end of 2021, Zhejiang Dingli purchased electricity directly from [entity]. From 2022 onwards, Zhejiang Dingli purchased electricity directly from [entities] (listed below), with [Redacted – commercially sensitive information].

   Contact address: [Redacted – address details]; Contact person: [Redacted – personal information].
2. In 2022, Zhejiang Dingli purchased electricity from [entity].

   Contact address: [Redacted – address details]; Contact person: [Redacted – personal information].
3. In 2023, Zhejiang Dingli purchased electricity from [entity].

   Contact address: [Redacted – address details]; Contact person: [Redacted – personal information].
4. In 2024 and 2025, Zhejiang Dingli purchased electricity from [entity].

   Contact address: [Redacted – address details]; Contact person: [Redacted – personal information].
5. From October 1, 2021 to September 30, 2025, Zhejiang Dingli entered into a photovoltaic power generation agreement with [entity].

   Contact address: [Redacted – address details]; Contact person: [Redacted – personal information].

Appendix reference: N/A

3. Describe how your company obtained electricity rates during the POI in terms of what administrative and procedural steps were required. Please provide any supporting documents which you used during these administrative processes.

RESPONSE:

During the POI, [Redacted – commercially sensitive information explaining how Zhejiang Dingli obtained electricity rates during the POI]. No other authorities' administrative or procedural steps were involved.

Appendix reference: N/A

4. Please provide a copy and English translation of the agreements with suppliers which indicate your electricity prices in the POI.

RESPONSE:

Please refer to **[Appendices E5.3-2 and E5.3-3-CONFIDENTIAL]** for the agreements with electricity suppliers and English translations.

Appendix reference: Appendices E5.3-2 and E5.3-3-CONFIDENTIAL

5. If the rates which you buy electricity at are affected by any local, regional or national plans, schemes or programmes, please explain below and provide a copy of the relevant plans, laws, regulations, administrative guidelines and other acts, and any subsequent amendments.

RESPONSE:

To the best knowledge of Zhejiang Dingli, on October 11, 2021, the National Development and Reform Commission ("NDRC") issued the "Notice on Further Deepening the Market-Oriented Reform of On-grid Electricity Prices for Coal-Fired Power Generation" ({2021} No. 1439), cancelling the industrial and commercial catalogue sales electricity prices and promoting all industrial and commercial users to enter the electricity trading market. Zhejiang Dingli provides this notice for the TRA's reference at **[Appendices E5.3-4-** PUBLIC**]**.

Since then, the electricity prices for industrial and commercial users are no longer determined based on the electricity price lists published by government departments and are instead determined by electricity users and power suppliers by themselves in the electricity trading market.

During the POI, [Redacted – commercially sensitive information explaining how Zhejiang Dingli obtained electricity rates during the POI]. Zhejiang Dingli understands that it may not have an opportunity to comment on potential benchmarks before the TRA makes a decision in this regard. Therefore, Zhejiang Dingli searched the website of U.S. Energy Information Administration (EIA), which was used as the source of benchmark for electricity in previous case (Final Determination on Excavators case AS0046), and found that, the average retail price of industrial electricity during the POI was 8.45 USD/Kwh. This is equivalent to 0.61 CNY/KWH after exchange rate conversion. By contrast, Zhejiang Dingli's average electricity price (VAT-exclusive) is [number] CNY/Kwh. From this perspective, Zhejiang Dingli did not receive any benefits from the purchase of electricity. To assist with the investigation and fully cooperate with your authority, Zhejiang Dingli respectfully submitted the relevant benchmark data. Please refer to **Appendix E5.3-5** for the details.

Appendix reference: Appendices E5.3-4- and E5.3-5 PUBLIC

E5.4 Provision of shipping and logistics services

The Applicant has alleged that PRC producers of the goods concerned benefit from the provision of shipping and logistics services for less than adequate remuneration.

Complete the **"Provision of SLS"** tab in **Annex I** for all shipping and logistics services received or benefited from related to programmes identified in E1. Please list all the services relating to the POI irrespective of whether they were received outside the POI.

Include any additional shipping and logistics services relating to programmes not listed in the table above which may be relevant to the investigation.

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

RESPONSE: Zhejiang Dingli reports the ocean freight, inland freight and port charges (collectively, "SLS") incurred in the export sales with the SLS invoices dated within the POI in **Table E5.4 "Provision of SLS"**. Per the instructions contained in this table, Zhejiang Dingli also completed the "List of Goods and Services" tab for the ocean freight, inland freight and port charges purchased. Zhejiang Dingli selected the three freight forwarders with the highest transaction amounts during the POI and provides the corresponding contracts and the highest-value invoices along with the accounting voucher as the sample supporting documents. Please refer to **[Appendices E5.4-CONFIDENTIAL]**. Due to the extensive volume of the documentation associated with the programmes identified, Zhejiang Dingli provides representative sample documents that are

currently available to offer a rather comprehensive overview of the supporting materials. While the present submission includes sample documents, Zhejiang Dingli is determined to promptly comply with any instructions or requests by the TRA and remains at the TRA's disposal to provide any additional documentation as it may be required.

Appendix reference: Appendices E5.4-1, E5.4-2 and E5.4-3-CONFIDENTIAL

Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

RESPONSE:

To the best knowledge of Zhejiang Dingli, the laws relevant to the operation of provision of shipping and logistics services in China consist of the following:

- Civil Code of the People's Republic of China
- Maritime Law of the People's Republic of China

Appendix reference: N/A

Please explain the process your company went through to obtain the listed rates for shipping and logistics services. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the rates in question.

RESPONSE:

Zhejiang Dingli obtains the listed shipping and logistics service rates through a fully market-based, arm's-length commercial procurement process.

[Redacted – commercially sensitive details regarding the process.] There are no non-commercial prerequisites, nor any special conditions linked to government policies or subsidies.

Appendix reference: N/A

E5.5 – Other goods and services

Complete the **"Provision of goods and services"** tab in **Annex I** for any additional provisions of goods and services which are not listed out separately but which may be relevant to the investigation. Please list all the relevant provisions received applicable to the POI of irrespective whether they were received outside the POI

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

Please list all goods and services provided in the index tab “**List of goods and services”** in **Annex I**.

RESPONSE:

Not applicable. Zhejiang Dingli has reported all procurement data for the goods and services as required by the questionnaire. There are no further items to report.

Appendix reference: N/A

E6 – Preferential tax programmes

The Applicant has alleged that PRC producers of the goods concerned in the PRC benefit from preferential tax programmes, including the following:

- Reduced corporate income tax rates for (i) High-Tech New Enterprises, and (ii) encouraged enterprises in the Western Regions.
- Preferential tax deductions of research and development expenses (the R&D “Super-Deductions Policy”).
- Accelerated depreciation of (high-tech) machinery and equipment.
- Dividend tax exemptions between qualified resident enterprises.

Complete the **“Preferential tax”** tab in **Annex I** for preferential tax rates received or benefited from related to programmes identified above. Please list all preferential tax programmes applicable to the POI irrespective of whether they were received outside the POI.

Include any additional Preferential tax programmes which you benefitted from, and which are not listed in the table above which may be relevant to the investigation.

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

RESPONSE:

Zhejiang Dingli completed **Table E6-Preferential tax** as requested and submitted its income tax statements for the POI and the preceding three financial years under Section D2.2. Please refer to **[Appendices D2.2-CONFIDENTIAL]**.

Response to the deficiency letter on Annex I: Preferential tax:

Yes, the data reported in Table E6 reflects the 2024 annual tax return (including [redacted – commercially sensitive information]). As of now, [redacted – commercially sensitive information].

In order to provide the TRA with the exact data corresponding to the POI, Zhejiang Dingli respectfully requests permission to update and submit Table E6 [proposed time for updated submission], Zhejiang Dingli will calculate the POI benefit using the

allocation methodology: [formula]. The updated table will be submitted alongside the finalized 2025 tax return as supporting documentation. **Response to the deficiency letter on Table E6 (CON: page 64):** As explained above, [redacted – commercially sensitive information]. As of the filing date of this supplemental response, [redacted – commercially sensitive information]. Consequently, the figures currently reported in Table E6 are derived from [redacted – commercially sensitive information]. To ensure the accurate attribution of tax benefits to the POI, Zhejiang Dingli respectfully requests TRA's permission to update Table E6 immediately upon [the completion of its 2025 Corporate Income Tax settlement (expected in late May 2026)]. For the purpose of the POI calculation, Zhejiang Dingli proposes to use the allocation methodology to accurately reflect the investigation timeframe, calculated as follows: [formula]. Zhejiang Dingli remains committed to full cooperation and will submit the updated Table E6 [proposed time for updated submission].

Appendix reference: Appendices D2.2-CONFIDENTIAL

1. Provide an overview of the benefits your company utilises, such as reduced income tax rates.

RESPONSE:

Zhejiang Dingli is a High-Tech New Enterprise and is therefore entitled to a reduced corporate income tax rate of 15% applicable to High-Tech New Enterprises. In addition, Zhejiang Dingli benefits from [Redacted – program].

Appendix reference: N/A

2. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

RESPONSE:

To the best knowledge of Zhejiang Dingli, the laws, regulations and guidelines relevant to the identified programme in China consist of:

- Enterprise Income Tax Law of the People's Republic of China.

• Ministry of Science and Technology, the Ministry of Finance, and the State Administration of Taxation issued a circular on revising and issuing the Administrative Measures for the Identification of High-tech Enterprises.

Appendix reference: N/A

3. For each programme, how does the company calculate the tax benefit which it claims? Please explain and clarify if it is a deduction from taxable income, credit towards taxes payable, exemption from a tax owed, or another type of benefit.

RESPONSE:

Reduced corporate income tax rate of 15% for high-tech enterprises: This program enables Zhejiang Dingli to use a preferential enterprise income tax rate of 15%, instead of 25%. In other words, assistance under this program is an exemption of income tax amount.

Additional tax deduction for R&D expenses: This program is a deduction from taxable income.

Response to the deficiency letter on E6.3(CON: page 65):

1. Reduced corporate income tax rate of 15% for high-tech enterprises:

For the tax year of 2024, the tax savings derived for Zhejiang Dingli from the use of this program was RMB [amount]. The calculation of this amount is:

RMB [amount] (Taxable Income) x (25-15) %= [amount]. This assistance is shown in [redacted – commercially sensitive information] of Zhejiang Dingli in Appendix D 2.2-3. (Page 4 of Appendix D 2.2-3)

2. Additional tax deduction for R&D expenses:

For the tax year of 2024, the tax savings derived for Zhejiang Dingli from the use of this program were RMB [amount]. The calculation of this amount is as follows:

The amount should be deducted from Taxable Income is: RMB [amount] (Research and Development Expenses allowed for deduction) *100% =RMB [amount].

This is shown in [redacted – commercially sensitive information] of Zhejiang Dingli in Exhibit D 2.2-3. (Page 4 and 22 of Appendix D 2.2-3)

The tax savings from this program is:

RMB [amount] (Amount shall be deducted from the Taxable Income) x 15% (Tax rate applied to the taxpayer) = RMB [amount].

Response to Annex B of the deficiency letter: The narrative response above has been unredacted as per instructions.
Appendix reference: N/A

4. What is the eligibility criteria for these programmes? Please identify and explain if they are limited to certain sectors/regions, contingent upon export performance or the use of domestic over imported goods, or otherwise

RESPONSE:

1. Reduced corporate income tax rate of 15% for high-tech enterprises:

Under the PRC Enterprise Income Tax Law, a preferential corporate income tax rate is universally granted to all enterprises formally recognized as High and New Technology Enterprises (HNTE). The sole eligibility criterion for receiving this reduced tax rate is obtaining the objective HNTE certification. This program is generally available; it is neither limited to certain sectors or geographical regions, nor is it contingent upon export performance or the use of domestic over imported goods.

2. [Redacted – name of another scheme]

[Redacted – commercially sensitive information regarding another scheme that was found not to be countervailable in past investigations].

Appendix reference: N/A

E7 – Tariff and VAT Exemptions

The Applicant has identified that the PRC producers/exporters of the goods concerned may also benefit from VAT exemptions and export tax rebates.

Complete the "**Tariff and VAT Exemptions"** tab in **Annex I** for tariff and VAT exemptions received or benefited from related to programmes identified in E1. Please list all the Tariff and VAT Exemptions applicable to the POI irrespective of whether they were received outside the POI.

Include any additional Tariff and VAT Exemptions which you benefitted from, and which are not listed in the table above which may be relevant to the investigation

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

1. Has your company received exemption from payment of/refunds of import duty and import VAT for imported material inputs or equipment at any time that were used in the production of the goods during the POI?

RESPONSE: Not applicable. Zhejiang Dingli did not receive any exemption from payment of/refunds of import duty and import VAT for imported material inputs or equipment at any time that were used in the production of the goods during the POI.
Appendix reference: N/A

2. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI. The documents should include:
   - copies of import entry documents for inputs used in the manufacturing of the goods under investigation,
   - any applications submitted and/or approval document received from the GOC regarding exemptions or refunds on duties or VAT.
   - copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

RESPONSE: Not applicable. Zhejiang Dingli did not receive any exemption from payment of/refunds of import duty and import VAT for imported material inputs or equipment at any time that were used in the production of the goods during the POI.
Appendix reference: N/A

SECTION F:
Other questions

1. Do you think the UK industry is suffering or has suffered injury caused by the subsidised imports?

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

Response: We do not consider that the UK industry is suffering, or has suffered, injury caused by Zhejiang Dingli's exports of the goods concerned to the UK.

First, the causation analysis should distinguish carefully between the product segments actually supplied by Zhejiang Dingli and those predominantly supplied by the Applicant. As already explained in Dingli UK's Registration Form, the goods supplied by Zhejiang Dingli to the UK include boom lifts with working height above 28 metres, whereas the Applicant's publicly available materials show a product offering centred on compact, low-weight boom lifts, with its identified self-propelled range topping out at 28 metres. Publicly available UK hire-market materials also show active demand and availability for much higher-reach machines, including Dingli machines around 44 metres and other brands' machines above that level, especially for outdoor industrial, infrastructure and renewable-energy applications. This indicates that a material part of Zhejiang Dingli's UK sales serves a distinct segment and is not directly substitutable in practice with the Applicant's core compact-range offering.

Second, should the TRA establish that the UK industry suffered any injury, Zhejiang Dingli respectfully submits that such injury (if any) must have been caused by other known factors. For example, public data shows that construction conditions in the UK were weak or uneven during and around the relevant period: ONS reported falls in construction output in the three months to October 2025 and again in November 2025, while IPAF reported that the UK MEWP rental fleet contracted by 2% as rental companies adopted a more cautious purchasing approach amid market saturation and uncertainty in construction. In parallel, financing conditions remained restrictive for a substantial part of the injury period, with Bank Rate at 5.0% in August 2024, 4.75% in November 2024 and 4.5% in February 2025. These factors are capable of materially affecting capital-equipment purchases, fleet renewal cycles, utilisation, margins and rental-company investment decisions independently of the imports under investigation.

Third, developments in technology and changes in the pattern of demand should also be taken into account. The Applicant itself publicly presents its offering as compact and low-weight, and it has recently advertised new hydrogen-electric and electric models and international product launches. That suggests an industry undergoing product and technology transition, not simply price competition on a like-for-like basis across a homogeneous market. In this connection, it is noted that TRA's own guidance states that the non-attribution analysis must consider whether factors such as technology and export performance may explain any deterioration of the injury indicators.

Response to deficiency letter: Please kindly note that the information provided in response to question F1 above is publicly available via the following link: <https://www.ipaf.org/en/news/ipaf-publishes-2025-rental-market-reports-revealing-slower-growth-amid-economic-uncertainty>. There is, therefore, no need to redact or provide the information above in ranges.

Appendix reference:	N/A

2. The Applicant has alleged a "threat of material injury" in its application. Do you think the UK industry is currently under the threat of injury caused by the dumped imports of the goods concerned? If yes, can you please give your comments as to why?

Response: No, Zhejiang Dingli does not consider that the UK industry is currently suffering from a threat of material injury caused by the imports of the goods concerned from the PRC.

Under WTO law, UK law and TRA guidance, a threat of material injury must be "clearly foreseen and imminent" and must be based on facts, not mere allegation, conjecture or remote possibility. The relevant factors include whether imports are increasing at a significant rate, whether exporters have excess capacity likely to be directed to the UK, whether inventories indicate likely export surges, and whether import prices are likely to significantly depress or suppress UK prices.

Based on the information currently available, those conditions are not met here. There is no evidence of an imminent surge of Zhejiang Dingli's exports directed to the UK, nor of inventories or capacity that make a substantial and immediate increase in UK exports clearly foreseeable. Moreover, the UK market appears mature and highly competitive rather than uniquely attractive as an outlet for sudden diversion. IPAF reported a contraction in the UK MEWP rental fleet, and the broader market environment has been affected by construction uncertainty and cautious fleet-investment behaviour. That is inconsistent with the notion that the UK is an obvious target market for a near-term export surge.

In addition, the limited overlap between the products imported from China into the UK and the products manufactured in the UK discussed above is also highly relevant to a threat of injury analysis. Public materials show that the Applicant's identified self-propelled range tops out at 28 metres, whereas the UK market includes demand for substantially higher-reach machines, including machines used in renewables, industrial maintenance and other specialised outdoor applications. Accordingly, any future increase in demand may well arise in segments that are not directly substitutable with the Applicant's principal offering.

Finally, the Applicant's own public materials point to continued innovation, product launches and international commercial success. Those facts do not sit easily with a claim that material injury from Zhejiang Dingli's exports is clearly imminent. Based on the evidence currently on the record, a finding of a threat of material injury would therefore be speculative rather than fact-based.

Response to deficiency letter: Please kindly note that the information provided in response to question F2 above is publicly available via the following link: <https://www.ipaf.org/en/news/ipaf-publishes-2025-rental-market-reports-revealing-slower-growth-amid-economic-uncertainty>. There is, therefore, no need to redact or provide the information above in ranges.

Appendix reference: N/A

3. Are you planning to increase exports of the goods concerned? Please provide us with your export projections up to 3 years after the end of the Period of Injury. Please provide any contracts/order confirmation covering that period."

Response: Zhejiang Dingli is not planning any aggressive or abnormal expansion of exports of the goods concerned to the UK. On the basis of the information currently available, and absent the imposition of trade remedies, Zhejiang Dingli expects its exports to the UK to significantly decrease over the three years following the end of the injury period due to the trade remedy measures.

Response to deficiency letter: Should measures be imposed, Dingli expects its exports to decrease in terms of volumes because the measures will result in increased costs for importers and increased prices for end-customers. Depending on the magnitude of the duties, Dingli fears that it may not be able to pass the increased costs onto downstream business and that UK customers will change suppliers to purchase cheaper goods.

Appendix reference: N/A

4. If you are planning to increase/decrease export volumes, explain why.

Response: Zhejiang Dingli expects exports to the UK to significantly decrease due to the trade remedy measures.

Zhejiang Dingli's projections remain cautious because the UK is a mature, compliance-intensive and highly competitive market. IPAF reported that the UK

MEWP fleet contracted by 2%, and public construction data show that demand conditions have been uneven.
If, by contrast, a trade remedy is imposed, Zhejiang Dingli would expect exports to the UK to decrease, for the reasons set out in response to Question 5 below.

Response to deficiency letter: Please kindly note that the information provided in response to question F4 above is publicly available via the following link: <https://www.ipaf.org/en/news/ipaf-publishes-2025-rental-market-reports-revealing-slower-growth-amid-economic-uncertainty>. There is, therefore, no need to redact or provide the information above in ranges.

Appendix reference: N/A

5. How would you expect the implementation of a trade remedy to affect:
   - your exports of the goods concerned to the UK, and
   - market price of the goods in the UK (e.g. amount of trade remedy cost passed on to downstream buyers)?

   Provide estimates for future years (e.g., projections or forecasts) to support your answers.

Response: If trade remedies are imposed on all imports of boom lift from China, Zhejiang Dingli considers that, in terms of volumes, not all of its UK exports of the good concerned would be affected in the same way.

Any anti-dumping duty would, by its very nature, increase the landed cost of the goods concerned and, consequently, increase their prices on the UK market. This may negatively affect Zhejiang Dingli's exports of the product concerned because customers could respond by delaying purchases, extending fleet life, switching to alternative brands, or reducing the scale of fleet investment. However, since boom lifts with a maximum working height exceeding 28 meters are not produced in the UK, Zhejiang Dingli considers that its UK exports of these products would not be affected to a significant extent as they are needed to meet the UK demand. The increased costs for these products will, therefore, necessarily be passed on to UK downstream businesses that rely on these imports.

Moreover, imports from China of boom lifts with a maximum working height below 28 meters remain necessary to meet UK demand. Therefore, while Zhejiang Dingli's exports to the UK of these products may decrease in terms of volumes, UK downstream businesses that rely on these imports will have to bear the additional costs resulting from the duties, as these would ultimately be reflected in higher UK transaction prices.

Appendix reference:	N/A

6. Please provide any comments on the attractiveness of the UK market compared to other export markets.

Response: The UK market is attractive to Zhejiang Dingli, but it is not uniquely attractive and should not be viewed as a natural destination for sudden or excessive volume diversion.

The UK is attractive because it has an established and professional rental sector, sophisticated customers, clear safety requirements and continuing demand in certain sectors such as infrastructure, industrial maintenance and renewables. Public materials also indicate continuing opportunities connected with electricity-network expansion and wind-energy activity. In that sense, the UK is an important reference market for quality and compliance.

However, the UK is also a mature and intensely competitive market. IPAF reported that the UK MEWP fleet contracted by 2%, and public materials show that customers have access to a broad range of suppliers and product offerings, including Niftylift, Haulotte, JLG, Genie and others. In addition, the UK market entails significant certification, after-sales, service and logistics requirements. Compared with some other export markets, therefore, the UK offers commercial quality and visibility, but not necessarily the strongest volume-growth profile. This is another reason why Zhejiang Dingli's approach to the UK market has been measured and customer-driven rather than expansionary.

In this connection, Zhejiang Dingli notes that its exports of the goods concerned to the UK account for about [number]% of its total exports during the POI. This confirms that, while the UK market is important to Zhejiang Dingli's operations, it has not been aggressively targeted for exports.

In short, Zhejiang Dingli views the UK as one important market among a number of export markets. Its commercial conduct in the UK has been driven by specific customer demand and segment fit, not by any intention to use the UK as a volume-dumping destination.

Response to deficiency letter: Please refer to page 3 of **Appendix F6** (which had been submitted by Dingli UK as Appendix E2.2 to its Importer Questionnaire Reply).

Please kindly note that the information provided in response to question F6 above is publicly available via the following link: <https://www.ipaf.org/en/news/ipaf-publishes-

2025-rental-market-reports-revealing-slower-growth-amid-economic-uncertainty>. There is, therefore, no need to redact or provide the information above in ranges.

Appendix reference:	N/A

SECTION G:
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	Yes
Section B – Your goods	Yes
Section C – Sales	Yes
Section D – Cost to make and sell and company performance.	Yes
Section E – Subsidies	Yes
Section F – Other questions	Yes

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

Appendix reference	Document title
Appendix A2.4	Legal Establishment
Appendix A3.4	Ownership Structure and Related Companies
Appendix A6.5	Financial Statements
Appendix A3.2	Internal Organization Structure
Appendix A3.3	Previous Internal Organization Structure
Appendix A6.6	Trial Balance of Zhejiang Dingli
Appendix A6.7	Workings
Appendix B2.2	Internal Coding System
Appendix C1.1	Workings for Sales Reconciliation of Zhejiang Dingli
Appendix C3.1	Sales Process Chart
Appendix C3.2.1	Sales Doc for Invoice [Redacted - number]
Appendix C3.2.2	Sales Doc for Invoice [Redacted – number]
Appendix D2.2	Tax returns
Appendix D3.1	Production facilities
Appendix D3.2.1	Production Flowchart(Boom lift)
Appendix D3.2.2	Production Flowchart(Vertical Mast Lifts(with jibs))
Appendix D4.2	Source document for cost reconciliation
Appendix D6.2	Two largest purchase invoices
Appendix E2-1	[Redacted]-supporting docs
Appendix E2-2	[Redacted]-supporting docs
Appendix E2-3	[Redacted]-supporting docs
Appendix E2-4	[Redacted]-supporting docs
Appendix E2-5	[Redacted]-supporting docs
Appendix E2-6	[Redacted]-supporting docs

Appendix E3.0-1	credit report from the Credit Reference Center of the People's Bank of China
Appendix E3.0-2	one year Loan Prime Rate Excel
Appendix E3.0-2	one year Loan Prime Rate Screenshot
Appendix E3.1-1	Loan [Redacted – number] -Sample docs
Appendix E3.1-2	Loan [Redacted – number] -Sample docs
Appendix E3.1-3	Loan [Redacted – number] -Sample docs
Appendix E3.1-4	Financial indicators of Zhejiang Dingli
Appendix E3.1-5-1	Loan [supporting documents]
Appendix E3.1-5-2	Loan [supporting documents]
Appendix E3.1-6-1	Loan [supporting documents]
Appendix E3.1-6-2	Loan [supporting documents]
Appendix E3.1-7-1	Loan [supporting documents]
Appendix E3.1-7-2	Loan [supporting documents]
Appendix E3.1-8-1	Loan [supporting documents]
Appendix E3.1-8-2	Loan [supporting documents]
Appendix E3.1-9-1	Loan [supporting documents]
Appendix E3.1-9-2	Loan [supporting documents]
Appendix E3.1-10-1	Loan [supporting documents]
Appendix E3.1-10-2	Loan [supporting documents]
Appendix E3.1-11-1	Loan [supporting documents]
Appendix E3.1-11-2	Loan [supporting documents]
Appendix E3.1-12-1	Loan [supporting documents]
Appendix E3.1-12-2	Loan [supporting documents]
Appendix E3.1-13-1	Loan [supporting documents]
Appendix E3.1-13-2	Loan [supporting documents]
Appendix E3.1-14-1	Loan [supporting documents]
Appendix E3.1-14-2	Loan [supporting documents]
Appendix E3.1-15-1	Loan [supporting documents]
Appendix E3.1-15-2	Loan [supporting documents]
Appendix E3.1-16-1	Loan [supporting documents]
Appendix E3.1-16-2	Loan [supporting documents]
Appendix E3.1-16-3	Loan [supporting documents]
Appendix E3.1-17-1	Loan [supporting documents]
Appendix E3.1-17-2	Loan [supporting documents]
Appendix E3.1-17-3	Loan [supporting documents]
Appendix E3.3-1	BAD [supporting documents]
Appendix E3.3-1	BAD [supporting documents]
Appendix E3.3-2	BAD [supporting documents]
Appendix E3.3-2	BAD [supporting documents]
Appendix E3.3-3	BAD [supporting documents]
Appendix E3.3-3	BAD [supporting documents]
Appendix E3.3-4	BAD [supporting documents]
Appendix E3.3-4	BAD [supporting documents]
Appendix E3.3-4	BAD [supporting documents]

Appendix E4-1	Export Seller's Credit-Sample Docs
Appendix E4-2	[Redacted – commercially sensitive information]
Appendix E4-2	[Redacted – commercially sensitive information]
Appendix E4-2	[Redacted – commercially sensitive information]
Appendix E4-3	Benchmark for export credit insurance
Appendix E5.1-1	LUR [Redacted - Number] -Contract
Appendix E5.1-1	LUR [Redacted - Number]-LUR Certificate
Appendix E5.1-1	LUR [Redacted - Number]-Payment
Appendix E5.1-2	LUR [Redacted - Number]-Contract
Appendix E5.1-2	LUR [Redacted - Number]-LUR Certificate
Appendix E5.1-2	LUR [Redacted - Number]-Payment
Appendix E5.1-3	LUR [Redacted - Number]-Contract
Appendix E5.1-3	LUR [Redacted - Number]-LUR Certificate
Appendix E5.1-3	LUR [Redacted - Number]-Payment
Appendix E5.1-4	Land-Sample quotation announcement
Appendix E5.1-5	Land contracts
Appendix E5.1-6	Evidence of listing announcement
Appendix E5.2-1	Battery-Sample Purchase Docs
Appendix E5.2-2	DIESEL_ENGINE-Sample Purchase Docs
Appendix E5.2-3	Steel-Sample Purchase Docs
Appendix E5.2-4	Hydraulics-Sample Purchase Docs
Appendix E5.3-1	Electricity-Sample Document
Appendix E5.3-2	Contract between Zhejiang Dingli and [Redacted – commercially sensitive information]
Appendix E5.3-3	Contract between Zhejiang Dingli and [Redacted – commercially sensitive information]
Appendix E5.3-4	Notice on electricity market reform
Appendix E5.3-5	Benchmark for electricity
Appendix E5.4-1	SLS-Sample Docs-[Redacted – commercially sensitive information]
Appendix E5.4-2	SLS-Sample Docs-[Redacted – commercially sensitive information]
Appendix E5.4-3	SLS-Sample Docs-[Redacted – commercially sensitive information]
Appendix F6	2025 Rental Market Report by IPAF
Appendix S1.2.4	Internal Organization Structure
Appendix S1.2.5	Diagram of Ownership Structure
Appendix S1.2.6	Financial Statements of Dingli UK
Appendix S1.3.8	Trial Balance of Dingli UK
Appendix S2.1.1	Sample Contract
Appendix S3.1.2	Flow Chart Demonstrating Terms of Sales and Pricing
Appendix S3.1.6	Dingli UK Price List

+Add additional rows as required.

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

Guidance

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

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

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

Related persons

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

Section I of Annex II: Associated company information

S1.1 – Identity and contact details

1. Describe the activities carried out by your company.

   The description should include the range of goods sold, markets sold to, functions performed, your relationship with the associated party and any other relevant factors.

Response: Dingli Machinery UK Limited (**"Dingli UK"**) is a trading company. It is the one and only affiliate of Zhejiang Dingli in the UK. During the POI, Dingli UK sold the goods concerned (i.e., boom lifts and vertical mast lifts with jibs) and non-subject goods ([products outside the scope of the investigation]) in the UK and EU markets.
Appendix reference: N/A

2. Please complete the table below.

Company information	
Legal name of company:	Dingli Machinery UK Limited
Legal structure (e.g., limited company, sole trader, partnership etc):	Limited Company
Year of establishment:	2018
Other operating names:	N/A
Company registration number:	11398451
Place of registration:	Nelson House, 2 Hamilton Terrace, Leamington Spa, Warwickshire, CV32 4LY, United Kingdom
Address of main site:	[Redacted – confidential information]
Postcode:	[Redacted – confidential information]
Contact details	
Name (point of contact):	[Redacted – personal information which identifies individuals]
Job title:	[Redacted – personal information which identifies individuals]
Business address:	[Redacted – personal information which identifies individuals]

Telephone No:	[Redacted – personal information which identifies individuals]
Email:	[Redacted – personal information which identifies individuals]
Website:	www.cndingli.com

S1.2 – About your company

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

Response: Not applicable. Dingli UK solely operates under the name of "Dingli Machinery UK Limited".

Appendix reference: N/A

2. Please complete the **"Shareholders" tab** in the **Associated parties – Exporter Annex II:** In this tab you are asked to provide data on all your company's shareholders that owned more than 5% of its shares during 1 October 2024 – 30 September 2025.

Response: Please refer to **Table S1.2.2** for the requested information.

Appendix reference: N/A

3. Please complete the **"Other Goods"** tab in the **Associated parties – Exporter Annex II.**

Response: The table in "Other Goods" tab requires to fill in all goods produced by Dingli UK that are not like goods or goods concerned. Dingli UK is a trader of goods concerned and did not conduct production during the POI. Therefore, this table is not applicable to Dingli UK.

Appendix reference: **Table S1.2.3**

4. Provide your company's internal organisational chart.

Response: Please refer to **Appendix S1.2.4** for the requested information.

	Appendix reference: **Appendix S1.2.4**

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

Response: Please refer to **Appendix S1.2.5** for the requested information.	
	Appendix reference: **Appendix S1.2.5**

S1.3 – Accounting practices

1. State your financial accounting period (e.g. 1 January to 31 December)?

Response: Dingli UK's financial accounting period is from 1 January to 31 December.	
	Appendix reference: N/A

2. Has your accounting period changed during 1 October 2021 – 30 September 2025? If the answer is yes, describe these changes.

Response: No, Dingli UK's accounting period has not changed during 1 October 2021 to 30 September.	
	Appendix reference: N/A

3. What accounting standards have been adopted by your company (e.g. IFRS)?

Response: FRS102 under UK GAAP has been adopted by Dingli UK.	
	Appendix reference: N/A

4. Do your accounting practices differ in any way from the generally accepted accounting principles in your country?
If yes, provide details.

Response: No. Dingli UK fully complies with FRS102 under UK GAAP.	
	Appendix reference: N/A

5. If any changes have occurred with respect to your accounting practices and/or policies during 1 October 2021 – 30 September 2025, please explain the changes. The explanation should include dates and the reasons for those changes along with the financial impact of those changes on the goods concerned.

Response: No, Dingli UK's accounting practices and/or policies did not undergo any changes during 1 October 2021 – 30 September 2025.
Appendix reference: N/A

6. Attach copies of your financial statements and audit reports covering 1 October 2021 – 30 September 2025.
If your financial statements are unaudited, please explain why this is the case.

Response: Please refer to **Appendix S1.2.6** for the requested information. Please note that the audit report of Dingli UK for year 2025 has not been published yet. Therefore, we have provided the unaudited financial statements of Dingli UK covering the period of January through September 2025.
Appendix reference: **Appendix S1.2.6**

7. Provide workings (explaining sources) used to produce the annex information for the goods concerned and like goods for the POI. This information helps us reconcile your data.

Response: Please refer to the responses to each specific table for the workings.
Appendix reference: N/A

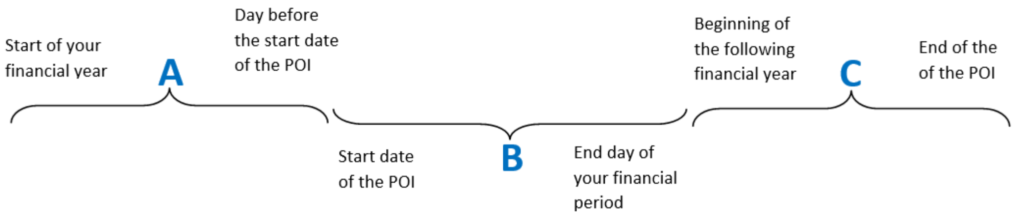
8. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the 1 October 2024 – 30 September 2025. If your financial year is fully aligned with the POI, this is all that is required.

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

A. the trial balance which starts from the beginning of your financial year and ends on 30 September 2024;

B. the trial balance which starts from 1 October 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 30 September 2025.



Response: Please refer to **Appendix S1.3.8** for the requested information.	
	Appendix reference: **Appendix S1.3.8**

S1.4 – Turnover

1. Please complete the "**Turnover"** tab in the **Associated parties – Exporter Annex II.**

Response: Please refer to **Table S1.4.1** for the requested information.	
	Appendix reference: **Table S1.4.1**

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

S2.1 – Purchases and stocks

Please complete the **"Purchases"** tab in the **Associated parties – Exporter Annex II** with the data relating to your company's purchases of the goods concerned made during the POI.

Response: Please refer to **Table S2.1** for the requested information.	
	Appendix reference: **Table S2.1**

1. Can you give a detailed description of how purchases of the goods concerned are made? Your description should include:
    - the terms of your contract with the supplier (provide a copy).
    - the administrative arrangements involved from the ordering of the goods until their arrival, including customs clearance (if applicable).
    - the terms of payment.

- transport, insurance, handling, loading and ancillary costs.
- warranties.
- guarantees.
- technical assistance.
- after sales service, etc.

Response: Dingli UK purchases the goods concerned from Zhejiang Dingli on a [Redacted – commercially sensitive information] basis (please refer to **Appendix S2.1.1** (also provided as Appendix C3.2.1) for a sample contract entered into between Zhejiang Dingli and Dingli UK during the POI). Dingli UK places purchase orders with Zhejiang Dingli based on [Redacted – commercially sensitive information]. The goods concerned purchased by Dingli UK are stored in [Redacted – commercially sensitive information]. After Dingli UK places an order, Zhejiang Dingli arranges production accordingly. Once production is completed, Zhejiang Dingli [Redacted – terms of sales]. Dingli UK arranges [Redacted – terms of sales]. The usual payment term is [Redacted – commercially sensitive information]. In respect of warranty services, Zhejiang Dingli typically provides [Redacted – commercially sensitive information].
Appendix reference: **Appendix S2.1.1**

2. From the manufacturing of the goods concerned to the point at which your exports reach the UK, describe the physical movement of the goods throughout the whole process.

Response: Dingli UK purchases the goods concerned from Zhejiang Dingli on a [Redacted – commercially sensitive information] basis. The physical movement of the goods concerned is as follows: [Redacted – commercially sensitive information].
Appendix reference: N/A

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

Response: During the POI, Dingli UK leased [number] warehouses where it kept stocks of the goods concerned. The locations of the warehouses are as follows:

[Redacted – commercially sensitive information].

Appendix reference:	N/A

4. Please complete the "**Purchases before the POI**" tab in the **Associated parties – Exporter Annex II** with the data relating to your company's purchases of the goods concerned made during the 12 months before the POI but exported during the POI.

Response: Please refer to **Appendix S2.1.4** for the requested information.

Appendix reference:	**Appendix S2.1.4**

5. Please complete the **"Stock"** tab in the **Associated parties– Exporter Annex II with** data about the stocks purchased by your company.

Response: Please refer to **Table S2.1.5** for the requested information.

Appendix reference:	**Table S2.1.5**

Section III of Annex II:
Information relating to resale prices

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

S3.1 – General information

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

Response: Dingli UK is a trading company with no actual production. Therefore, there is no physical or financial flow of inputs. As to the physical flows of products, [Redacted – commercially sensitive information]. As to the financial flows of products, [Redacted – commercially sensitive information].

Appendix reference:	N/A

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

Response: Dingli UK does not distinguish terms of sale or pricing by customer category. The same general sales process, terms of sale, and pricing approach apply to all customer categories, including [Redacted – customer categories]. Pricing is determined on a case-by-case basis by reference to the applicable price list and the commercial circumstances of the transaction, rather than by customer category. A flow chart reflecting this is provided below. Please refer to **Appendix S3.1.2** for the requested flow chart.

Appendix reference:	**Appendix S3.1.2**

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

Response: Except for [Redacted – commercially sensitive information], the goods concerned are not changed in any way between purchase and resale.

Appendix reference:	N/A

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

Response: The sales negotiation process generally proceeds as follows. First, the potential buyer contacts Dingli UK to inquire about the product and commercial terms via [Redacted – commercially sensitive information]. Dingli UK generally negotiates prices with the customers based on the price lists. Once the main terms are agreed, Dingli UK and the customer enter into a sales contract. The contract [Redacted – contract terms]. Next, Dingli UK [Redacted – commercially sensitive information]. Then, Dingli UK [Redacted – terms of sales]. Depending on the agreed terms, the goods are [Redacted – terms of sales]. Finally, [Redacted – relevant time], Dingli UK issues the commercial invoice, and then payment is made by customers to Dingli UK. If any warranty issue arises after the sale, Dingli UK will address it in accordance with the relevant warranty arrangements. There are no after-sales price adjustments.

Appendix reference: N/A

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

Response: Sales prices are generally set based on the price list, in which the price for each model is different. The specific sales price offered to a customer is determined on a case-by-case basis, such as [Redacted – commercially sensitive information]. Sales prices do not differ by customer category or grouping, nor do they differ by region. Price differences over time may arise where the applicable price list is updated.

Appendix reference: N/A

6. Supply copies of all price lists issued or in use during 1 October 2024 – 30 September 2025.

Response: Please refer to **Appendix S3.1.6** for the requested price lists. Please note that, although Dingli UK's price list is generally updated on an annual basis, it was not updated in 2024. Therefore, Dingli UK's price list for year 2023 and 2025 are provided.
Appendix reference: **Appendix S3.1.6**

S3.2 – Sales to the UK during the POI

In this section, you need to provide information on the sales of the goods concerned made by your company directly to independent customers and associated parties.

1. Please complete the "**Sales to the UK**" tab in the **Associated parties– Exporter Annex II.** Show all sales of the goods concerned made by your company destined to the UK market on a transaction-by-transaction basis.

Response: Please refer to **Table S3.2.1** for the requested information. Please note that the column "Dingli UK Expenses" is the aggregated value of the following expenses that have been reported in **Table D6.1** of the Importer Questionnaire: [Redacted – list of expenses]
Appendix reference: **Table S3.2.1**

2. Explain how you have calculated the CIF values as stated in the CIF value column in the table in the tab "Sales to the UK" in the Associated parties– Exporter Annex II. This listing should use the same Product Control Numbers as reported in the table of PCN codes included in the instruction section.

   If you have calculated the CIF values differently for associated and independent sales, please explain.

Response: The CIF value is calculated via the formula below: [Redacted – commercially sensitive information] (see our response to Question S3.2.1 above.)
Appendix reference: N/A

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