Trade Remedies Authority

Anti-Dumping Questionnaire (Exporter)
Case AD0075: 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:	AD0075@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 being dumped (exported to the United Kingdom (UK) at prices less than their normal value) and that this dumping is causing injury to the UK industry for these goods.

Why should I take part?

We are asking overseas 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 dumping has occurred and has caused injury to the UK industry.

If you are an exporter of the goods concerned to the UK but do not produce these goods, please complete **Annex II- Associated companies**, as well as sections of the questionnaire you are reasonably able to answer including **Annex II: 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. To note, we use the term 'company' in this questionnaire to cover all businesses including sole traders.

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 AD0075@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 AD0075@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 overseas 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**

4. If 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:

) All your company's shareholders that owned more than 5% of the company's shares during 1 October 2024 – 30 September 2025.
) 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, exporting 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**

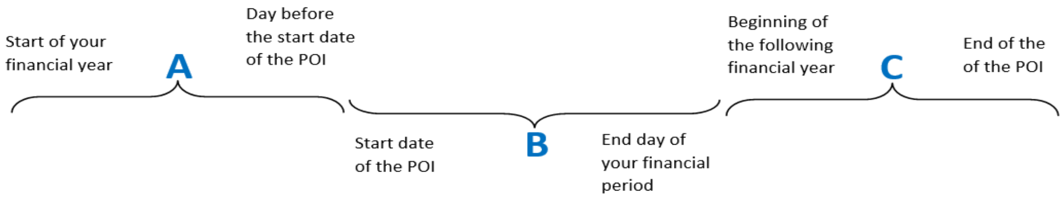
6. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering 1 October 2024 – 30 September 2025. If your financial year is fully aligned with the POI, this is all that is required.

   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, exporting 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: 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]. 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]. 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 concern 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,
- invoices for land transport,

- inland 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

C4 Sales in your domestic market

In this section, we ask you details about the sales of the like goods on your domestic market during 1 October 2024 – 30 September 2025. The responses are important for the investigation as it allows us to understand how goods flow from factory to your domestic customer(s). It is also useful for calculating the normal value of the goods and making any necessary adjustments to that normal value.

1. You must provide complete information on sales of the like goods in your domestic market during 1 October 2024 – 30 September 2025.

   Please complete the **"Domestic sales"** tab in **Annex I**, with the sales information for your company's sales to all customers during the POI.

Response: Please refer to **Table C4.1** for the requested information. Notes to Table C4.1: [Redacted – Detailed explanation about methodologies employed to report the data in Table C4.1. It is not possible to meaningfully summarize these explanations in a non-confidential way without disclosing highly sensitive information concerning Zhejiang Dingli's terms of sales and accounting practices]. **Response to deficiency letter:** Dingli has amended **Table C4.1** as per instructions to exclude the out-of-scope goods.

Appendix reference: **Table C4.1**

2. Can you provide a high-level overview of how the sales and delivery processes for domestic sales of like goods works?

Response: As stated above, 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, Dingce. Then, Dingce leases the like goods purchased from Zhejiang Dingli to unrelated customers through finance leases. For both channels, the general sales and delivery process operates as follows: 1) Negotiation: [Redacted – commercially sensitive information]. 2) Order & Production: [Redacted – commercially sensitive information]. 3) Delivery: [Redacted – commercially sensitive information]. 4) Invoicing & Payment: [Redacted – commercially sensitive information].

Appendix reference: N/A

3. Provide a narrative to support the data that you have supplied in the columns under the heading "Adjustments" in the **"Domestic sales"** tab in **Annex I**.

Response: Zhejiang Dingli claimed [number] types of adjustments for the domestic sales of like goods, namely [types of adjustments claimed]. Regarding [types of adjustments claimed], please refer to the response to Section C.4.1 above. For [type of adjustment claimed], Zhejiang Dingli explains the reporting methodology as below. [Redacted – explanation about the methodology employed to report a type of expense. It is not possible to meaningfully summarize these explanations in a non-confidential way without disclosing highly sensitive information concerning Zhejiang Dingli's terms of sales and accounting practices].

Appendix reference: **Table C4.1**

4. Supply copies of all price lists applicable during 1 October 2024 – 30 September 2025 for all customer types in your domestic market, 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: During the POI, Zhejiang Dingli has not issued price lists to domestic customers. Zhejiang Dingli's pricing are not determined by the identity of the customer itself or by the region where the customer locates. The primary factors affecting pricing includes production costs, expenses, reasonable profit, market situations and business relationship with customers. **Response to deficiency letter:** During the POI, neither Zhejiang Dingli nor its associated parties use price lists.

Appendix reference: N/A

5. If you issued credit or debit notes to any domestic customers or associates of the customer for the sale of the goods concerned during 1 October 2024 – 30 September 2025, provide explanations to categorise the reasons they were issued.

Response: During the POI, Zhejiang Dingli [Redacted – commercially sensitive information concerning credit notes and discounts].

Appendix reference: **Appendix C4.5**

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

Response: Please refer to the response to Section C.2.3 above.
Appendix reference: N/A

7. Select the largest invoice by value from two different customers in your domestic market of the like goods during the period 1 October 2024 to 30 September 2025.

   Supply a complete set of documents for these sales:
   - 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 domestic shipping costs,
   - 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, please specify which of the two transactions listed in the **"Domestic sales"** tab in **Annex I**, they relate to and cross-reference the invoice to which it relates.

Response: Please refer to **Appendix C4.7** for sales documents of two largest domestic sales by value to two different customers of Zhejiang Dingli. These two sales correspond to [Redacted – commercially sensitive information] and [Redacted – commercially sensitive information] in Table C4.1. The sales documents contain the following documents:

- Sales order, which is a screenshot of Zhejiang Dingli's system
- VAT invoice
- Inventory-out slip, akin to the packing list
- Sales contracts
- Inland transportation contracts
- Proof of payment

Please note that [Redacted – Detailed explanations as to terms of sale; expenses incurred by Zhejiang Dingli; how these expenses are recorded in Zhejiang Dingli's system; and methodology employed to report these expenses]. Please note that the following documents are not applicable to the two sales: [Redacted – types of documents that, if disclosed, would reveal Zhejiang Dingli's terms of sale].
Appendix reference: **Appendix C4.7**

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, the confidential version of 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:
Fair comparison

In order to allow for a fair comparison between the export price and normal value we ensure that these are:

a) At the same level of trade, normally on an ex-factory level
b) Based on sales made at as near as possible the same time

To achieve this fair comparison, we may need to make adjustments to the normal value and/or the export price to account for any differences which affect price comparability.

1. Please complete the **"Fair comparison"** tab in **Annex I.**

   Explain any adjustments you think are necessary to ensure a fair comparison between the normal value and export price and why you think they are necessary, including details of any differences between your domestic and export sales that have a bearing on price. You will find more detailed instructions within the tab in Annex I.

   Supply any relevant evidence relating to the adjustments you think are necessary when you submit your questionnaire response to allow us to assess whether those adjustments are appropriate.

   We will only make adjustments where there is evidence that the difference affects price comparability.

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

D1 Adjustments to export sales to the UK

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

The following questions relate to the adjustments you have entered for each transaction in the relevant column of the transaction-by-transaction lists requested in "Sales to the UK" tab in Annex I.

Answer the questions and provide any supporting evidence for the adjustments you claim are needed to allow a fair comparison between the normal value and export price.

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

Response: As stated above, Zhejiang Dingli sold all the goods concerned to the related customer Dingli UK. Zhejiang Dingli did not provide any discounts or rebates to Dingli UK.
Appendix reference: Not applicable.

2. For the purposes of this questionnaire, credit is the cost of the time the buyer is given to pay for the good and typically agreed in the terms of payment. We adjust the export price when credit terms for export sales differ from the credit terms for domestic sales, even if funds are not borrowed to finance the accounts receivable.

   Answer the following questions regarding credit terms:

   a) Do you provide credit to your UK customers of the goods concerned?
   If yes:
      - Do you provide a rolling credit facility to your UK customers (e.g. you don't agree specific payment terms at the time of the sale)

Response: No, Zhejiang Dingli did not provide a rolling credit facility to Dingli UK.
Appendix reference: Not applicable.

   b) Do your UK customers pay into a foreign currency account.
   If yes:
      - Do you have short term borrowings or an overdraft arrangement in the same currency? What is the monthly average interest rate?
      - How is the interest rate decided?

Response: No, Zhejiang Dingli did not have short term borrowings or an overdraft arrangement in the same currency.

Response to deficiency letter: Yes, the UK customer (i.e. Dingli UK) pays into a foreign currency [currency] account. However, Zhejiang Dingli did not have short term borrowings or an overdraft arrangement in [currency].

Appendix reference: Not applicable.

c) Describe your methodology for calculating credit costs, including the interest rate you used for calculating the granting of credit on sales.

Response: As stated above, Zhejiang Dingli sold all the goods concerned to its related customer, Dingli UK. Consequently, credit costs are not applicable to these intercompany transactions. Instead, the credit costs will be reported for the resales made by Dingli UK to unrelated UK customers in **Table S3.2.1**.

Appendix reference: **Table S3.2.1**

3. For import charges adjustments, provide original and English language translations of statutes and regulations authorising duty drawback on exported goods and the governing methods used to calculate duty drawback.

Response:

Based on the PRC regulations, VAT is neither levied on exportation of subject merchandise from China nor is it an expense that is directly linked to such exportation. Please see **Appendix D1.1** for the Interim Regulations of the People's Republic of China on Value-added Tax (Revised in 2008) ("2008 Interim VAT Regulation"); the Interim Value-Added Tax Regulations of the People's Republic of China (revised 2017) ("2017 Interim VAT Regulation"); the Circular on Value-Added Tax and Consumption Tax Policies on Exported Goods and Services (dated 05/25/2012) ("Circular No. 39"); the Announcement of the State Administration of Taxation on Some Issues Related to the "Administrative Measures for Value-Added Tax and Consumption Tax Applicable to Exported Goods and Services.

Article 2.3 of the 2008 Interim VAT Regulation confirms that "For taxpayers that export goods, the tax rate shall be zero, unless otherwise provided by the State Council."

Article 2.4 of the 2017 Interim VAT Regulation reiterates that "Taxpayers who export goods are subject to a zero-tax rate, unless otherwise specified by the State Council." In accordance with these regulations, Zhejiang Dingli was not responsible for the payment of any value added tax for export sales, including the sales of subject merchandise to the United States.

Appendix D1.2 contains the Announcement on Related Policies for Deepening VAT Reform (Effective date: 04/01/2019), which reduced the VAT input rate and VAT refund rate from 16% to 13%.

Appendix D1.3 contains the screenshots of the VAT rate inquiry results from the Tax Bureau Website, which also confirms that the VAT input rate and VAT refund rate for the exported goods concerned are both 13%. Therefore, there is no irrecoverable VAT on the exported of the goods concerned.

Appendix reference: **Appendix D1.1, D1.2, D1.3**

4. Explain the method you used to connect the duty drawback amount to the specific UK sale and to third country sales.

Response: When Zhejiang Dingli declares an export VAT refund, it reports information such as [Redacted – commercially sensitive information]. When receiving the export VAT refunds for a batch of goods, Zhejiang Dingli [Redacted – commercially sensitive information].

Appendix reference: N/A

5. Clarify the association between the amount received from the government when you export, and the amount paid for imported materials.

Response: Zhejiang Dingli pays VAT on imported raw materials generally at a rate of 13%. When exporting the goods concerned, Zhejiang Dingli applies for a VAT refund at a rate of 13% as set forth above. Therefore, there is no non-refundable VAT.

Appendix reference: N/A

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

Response: As a national practice, VAT is collected when inputs are purchased, and is refunded upon exporting the finished goods. There is no other indirect tax which is rebated or not collected on the products exported by Zhejiang Dingli to the UK and to third countries.

Appendix reference: N/A

D2 Adjustments on domestic sales

The following questions relate to the adjustments you have entered for each transaction in the relevant columns of the transaction-by-transaction lists requested in the **"Domestic sales"** tab of **Annex I**.

Answer the questions and provide any supporting evidence for the adjustments you claim are needed to allow a fair comparison between the normal value and the export price.

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

Response: As elaborated in response to Question C4.5, Zhejiang Dingli did not issue discounts or rebates based on customer category. Therefore, this question is not applicable.
Appendix reference: N/A

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

   Give a full explanation of each difference identified.

Response: Zhejiang Dingli did not claim for adjustment of differences in physical characteristics. Therefore, this question is not applicable.
Appendix reference: N/A

3. Answer the following question(s) regarding credit terms:

   Do you provide credit to your domestic customers of the like goods?
   If yes:

   a) Do you provide a rolling credit facility to your domestic customers (e.g. you don't agree specific payment terms at the time of the sale)

Response: For each domestic transaction, Zhejiang Dingli agree with its domestic customer on specific payment terms at the time of the sale.
Appendix reference: N/A

   b) Describe your methodology for calculating credit costs, including the interest rate you used for calculating the granting of credit on sales.

Response: Please refer to response to Question C4.3 for a detailed explanation regarding methodology for calculating credit costs.

Appendix reference: N/A

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

Response: During the POI, Zhejiang Dingli did not pay any commission to its independent or associated customers. Therefore, this question is not applicable.
Appendix reference: N/A

SECTION E:
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. Where we determine that it is not appropriate to use the actual prices of your domestic sales during 1 October 2024 – 30 September 2025 (the comparable price), we may use the information on the costs of production and sale as the basis for constructing normal value.

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

E1 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 E1.1.1** for turnover of Zhejiang Dingli, and **Table E1.1.2** 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 E1.1.1 and E1.1.2** as per instructions by excluding the out-of-scope goods.

When revising Table E1.1.1, 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 E1.1**

E2 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 E2&9**(Tab.Table2) for the required information. **Response to deficiency letter:** Dingli has amended **Table E.2** as per instructions by excluding the out-of-scope goods. [Redacted – detailed explanations concerning the method for reporting the data in Table E2].

	Appendix reference: **Table E2&9**

E3 Production

1. Please complete the "**CTM in domestic market**" tab in **Annex I.**

Response: Please refer to **Table E10**.

	Appendix reference: **Table E10**

2. 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 E3.2** 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 E3.2**

3. 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 E3.3.1** and **Appendix E3.3.2**. **Appendix E3.3.1** is the flowchart for boom lifts, and **Appendix E3.3.2** 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 E3.3.1, Appendix E3.3.2**

4. 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.

   When looking at costs, this information is important because, where relevant, we need to verify how the integrated production costs have been reported in the “"CTM in domestic market" tab.

Response: Zhejiang Dingli purchases inputs from [Redacted – commercially sensitive information]. Therefore, this question is not applicable.

	Appendix reference: **N/A**

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

Response: Zhejiang Dingli’s production process is typical for boom lifts industry.

	Appendix reference: **N/A**

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

Response: Please refer to **Appendix E3.3.1** and **Appendix E-3.3.2** for the main inputs to the production process. Please refer to **Table E12** for whether the suppliers are associated or not.

	Appendix reference: **Appendix E3.3.1, Appendix E3.3.2, Table E12**

7. 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 E12** for whether these input materials or parts were imported. The input value includes materials prices and customs duties, excluding VAT.

Appendix reference: **Table E12**

8. 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**

9. 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**

E4 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 E4** for the required "Cost reconciliation" worksheet and refer to **Appendix E4.2** for the source documentation.

Response to deficiency letter: Dingli revised **Table E4** and **Appendix E4.2** as per instructions.

Appendix reference: **Table E4, Appendix E4.2**

E5 Capacity

1. Please complete the **"Capacity"** tab in **Annex I.**

   Explain the basis for calculating production capacity for the goods concerned in the "comments" column in the table (e.g. number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.)

Response: Please refer to **Table E5.1** for the requested information. **Response to deficiency letter:** The non-confidential version of Table E5.1 has been revised as requested.

Appendix reference: **Table E5.1**

1. Is it possible to alter your production facilities to increase production of the like goods and goods concerned by using the production capacity of other goods?

   State how this would be done including an estimated cost of the process. If it may be difficult or not possible to convert production capacity, please explain why and provide supporting evidence.

Response: It would be very difficult for Zhejiang Dingli to alter its production facilities to increase production of the like goods and goods concerned by using the production capacity of other goods. The primary reason is that the machinery and assembly lines used for producing the like goods/goods concerned differ significantly from those used for other products. Converting production capacity would require replacing the entire assembly line equipment. Due to significant product differences, the conversion is very difficult, and the cost of conversion is equivalent to building a new production line.

Additionally, boom lifts are subject to strict safety requirements, and production workers are trained and managed in dedicated teams. As a result, the labour costs associated with such a conversion would also be substantial. Please refer to **Appendix E5.2** for the photos of production lines, showing the difference of assembly lines between the like goods/goods concerned and other goods, i.e., the boom-type vehicles are larger and heavier in size, so the corresponding production and lifting equipment needs to have greater load-bearing capacity. In contrast, scissor lifts are smaller in size, and the production lines and equipment for scissor lifts are completely incapable of supporting the load of boom-type machines.

Appendix reference: **Appendix E5.2**

E6 Stocks

1. Please complete the "**Stock"** tab in **Annex I.**

Response: Please refer to **Table E6** for the required information. **Response to deficiency letter:** Dingli revised **Table E6** as per instructions.

Appendix reference: **Table E6**

2. Are there any differences between the finished goods stocks you produce and the goods you purchase? If yes, explain the differences.

Response: During the POI, Zhejiang Dingli did not purchase any goods concerned/like goods. **Response to deficiency letter:** As shown in Table E6, Dingli purchased some like goods during the period 01/10/2021-30/09/2021 and the period 01/10/2023-30/09/2024. Zhejiang Dingli does not manufacture these specific goods. Therefore, Dingli purchased these machines from outside.

Appendix reference: N/A

E7 Joint products and by-products

1. Explain any waste, scrap or by-products related to the production of the goods concerned and the like goods, including:

- How you differentiate your waste, scrap, and by-products.
- What you do with your waste, scrap, and by-products.
- How any income or cost from waste, scrap, and by-products is recorded
- Average waste, scrap, and by-product ratio resulting from the production process of the goods concerned and/or like goods

Response: No by-products are generated during the production of the goods concerned and/or the like goods. The scrap generated from the production of the goods concerned and the like goods is [Redacted – commercially sensitive information]. In its normal course of business, Zhejiang Dingli records [Redacted – commercially sensitive information]. The average scrap ratio during the POI is around percentage]. [Redacted – explanation as to methodology employed to report the scrap in Table E10].
Appendix reference: N/A

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

Response: Except for glass installation lifts, there is no other goods that share a joint process with the goods concerned and/or the like goods. Taking scissor lifts (not goods concerned) as an example, they differ significantly from boom lifts (goods concerned sold to the UK) in terms of structural design, lifting methods and steel plate materials. For glass installation lifts, the divergence point in the manufacturing process from the goods concerned and/or like goods lies in the working platform assembly step. The goods concerned and/or like goods are equipped with a working platform to carry personnel. In contrast, glass installation lifts are fitted with a glass suction cup to adhere to the glass, instead of being equipped with a working platform. **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

3. Explain how your costs of production (per unit) differ between the goods concerned and the like goods and its joint products, if any, at the point of

separation. Comment on the reason for this difference and explain your method(s) of calculation.

Response: No joint products are generated from production of the goods concerned and/or the like goods. Zhejiang Dingli adopts [method] to calculate the cost of production. The material cost of production cost is calculated based on [Redacted – commercially sensitive information]. Thus, the costs of production differ between the goods concerned and/or the like goods depending on [Redacted – commercially sensitive information].
Appendix reference: N/A

E8 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**

E9 Profitability

1. Please complete the "**Profitability"** tab in **Annex I.** Provide your workings to show how you have calculated the figures in the "Profitability" tab.

. Explain how you calculate profitability for the goods concerned and for the like goods referring to your accounting and bookkeeping methods.

Response: Please refer to **Table E2&9** (Tab. Table 9) for the required "**Profitability**" worksheet.

Zhejiang Dingli calculated the profitability for the goods concerned and for the like goods based on [Redacted – commercially sensitive information] and the formula is as below:
Zhejiang Dingli calculated the profitability for the goods concerned and for the like goods based on the "profit before tax" and "net sales" reported in Table E2&9 (Tab. Table 2) "Income statement" and the formula is as below:
Profitability= profit before tax/net sales

Response to deficiency letter: Dingli revised **Table E2&9** and the non-confidential version of the narrative above as per instructions.

Appendix reference: **Table E2&9**

E10 Cost to make (CTM) in PRC

. Due to the complexity of boom lifts as a product, we have divided the main cost inputs of a boom lift into eight categories as follows:

- Steel (where not as part of one of the other categories)
- Hydraulics
- Electrical parts
- Engines
- Batteries
- Traction (tyres/wheels/tracks)
- Plastics
- Other

Please provide any comments on these categories below, including any difficulties you might have in arranging the raw materials and components that compose a fully assembled boom lift into one of these categories.

Response: Based on Zhejiang Dingli's production data, [list of costs items] constitute the largest material inputs by cost in the manufacture of boom lifts.

Hydraulics:
Zhejiang Dingli does not agree with the proposed separate categorisation of hydraulics as one of the largest material cost categories. Zhejiang Dingli proposes that Hydraulics should be considered under Steel, as the majority of hydraulic components used in boom lifts are predominantly composed of steel. To the extent that any pricing distortions may exist, they would most likely derive from the steel content of hydraulic components and therefore be attributable to the steel industry.

Engine:
Zhejiang Dingli's imports some of the input materials used for the production of the good concerned, such as engines imported from [country]. Therefore, Dingli proposes that such materials should be categorized into imported and non-imported parts. If a PMS affecting price comparability is found to exists, the uplift should only apply to the non-imported input materials.
Dingli has thus added two new columns in the CTM table based on the procurement ratio: one column named “engine_import” and the other named “engine_local”. Other materials involving imports will be handled in the same manner. Zhejiang Dingli also provided sample invoices and certificate of origin to prove the imported materials. Please see **Appendix E14.3**.

Battery:
Zhejiang Dingli's boom lifts typically use [number] different types of batteries: [types of batteries]. Therefore, Dingli proposes to further classify batteries into [types of batteries]. Accordingly, Dingli has added [number] new columns in the CTM table to distinguish the cost of [type of] batteries from that of [type of] batteries.

Bridge:
Since the cost of the bridge accounts for [percentage]% of the total cost, Dingli proposes to classify the bridge as a separate category. Accordingly, Dingli has added a new column in the cost table to reflect the cost of the bridge.

Electronics:
Just like batteries, Dingli also categorizes electrical components into different types, such as [types of electrical components]. Accordingly, Dingli has added [number] new columns in the CTM table to distinguish the cost of different electric parts.

Plastics:
Zhejiang Dingli also does not agree that plastics constitutes one of the largest material inputs, as plastics account for [percentage]%] of total production costs—less than 5%.

Other:
Excerpt for [lists of costs items], Zhejiang Dingli classified the cost of remaining materials as “other”. The category of “Other” include some small components, such as [lists of costs items]. Zhejiang Dingli also does not agree that “other” constitutes one of the largest material inputs, as “other” only accounts for around [percentage] of total production costs—less than 5%.

[Redacted – submission based on Zhejiang Dingli's costs of production that cannot be meaningfully summarized without disclosing highly sensitive information which, if disclosed, would have an adverse impact on the company disclosing it and/or a significant advantage to the company's competitors]. **Response to deficiency letter:** Dingli has amended **Table E.12** and **Appendix E10.2a** as per instructions.

Appendix reference: **Table E12, Table E14.2, Table E14.3, Appendix E14.3, Appendix E10.1a, Appendix E10.1b, Appendix E10.1c, Appendix E10.1d**

2. Please provide the Cost to make (CTM) for your domestic market (PRC) by completing the **"CTM in domestic market"** tab in **Annex I.** The categories above have already been listed for you in the sheet.

   For each associated party, make a new copy and complete a new tab separately.

Response: Please refer to **Table E10 (Tab. CTM in domestic market)** for the required information. Detailed explanations for data reporting in this tab are provided below. **1) Scope of PCN reporting** As required, Zhejiang Dingli reported costs for all PCNs that were sold domestically during the POI in **Table E10 (Tab. CTM in domestic market)**. These PCNs are noted in Column A as " From domestic sales (Table C4.1)". In addition, for PCNs that were produced for export to the UK (but not sold domestically), Dingli has also included their costs in this table. These PCNs are noted in Column A as "export to the UK, but no domestic sales". Among these PCNs, [PCN] was not produced during the POI. Therefore, Zhejiang Dingli reports the CTM for [PCN] using data from its similar PCN [PCN]. **2) Breakdown of the required categories** To provide the detailed cost for direct materials, Zhejiang Dingli breaks down the required categories into subcategories. Please refer to **Appendix E10.2a** for the list of these subcategories and **Appendix E10.2b to E10.2h** for the sample photos. Taking steel costs as an example, steel is broken down into: [subcategories of steel inputs]. The Steel column represents the total of these subcategories. The same logic

applies to other categories as well. The source document for the subcategory costs is provided in **Table E10(Tab.1)**. The total material costs are listed in Column BI. For direct labor, other direct costs and manufacturing overhead costs (Column BJ to Column BY), Zhejiang Dingli reported these costs based on the source document provided in **Table E10(Tab.3)** **3) Breakdown of the import costs** As explained in the question E10.1, if the TRA determine that a PMS exists, Zhejiang Dingli proposes that the TRA should not make PMS adjustments to the imported materials as they could not be affected by non-commercial factors resulting from PRC state intervention. Therefore, for materials with imported procurement, Zhejiang Dingli further split their costs, for example, "HYDRAULIC" is split into "HYDRAULIC_local" and "HYDRAULIC_import" based on the percentage of purchase amount. The calculation worksheet for the percentage is provided in **Table E10(Tab. 2)**. Please note that for the category of "others" and "plastic", the company also has a certain proportion of imported procurement ([percentage]%). However, given that "others" and "plastic" accounts for a relatively low share of total cost of production, Zhejiang Dingli did not further break down the total cost of the two categories into local and imported procurement. **4) Scrap offset** As explained in question E7.1, Zhejiang Dingli [Redacted – explanation as to methodology employed to report the scrap in Table E10]. The scrap offset ratio is calculated by [method to calculate the ratio]. Please refer to **Appendix E10.2i** for the supporting document [concerning] scrap. [Redacted – explanation as to methodology employed to report the scrap in Table E10]. During the POI, all the like goods exported to UK by Zhejiang Dingli were produced by Zhejiang Dingli itself, so the "CTM in domestic market" for associated party is not applicable. **Response to deficiency letter:** Dingli has amended **Table E.10** as per instructions.

Appendix reference: **Table E10, Appendix E10.2a to Appendix E10.2i**

3. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during 1 October 2024 – 30 September 2025, give details of these costs,

explaining why they were extraordinary and how they have been included and amortised in your accounts.

Response: No extraordinary costs were incurred during the POI.	
	Appendix reference: N/A

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

Response: Zhejiang Dingli primarily uses [Redacted – commercially sensitive information]. The interest expense is recorded under [Redacted – commercially sensitive information]. Thus, Zhejiang Dingli reported these expenses in **Table E11** "Annex I_AS&G in domestic market". **Response to deficiency letter:** Dingli has amended **Table E.11** as per instructions.	
	Appendix reference: **Table E11**

5. For each of the following subassemblies, provide the proportion (as a percentage) that the subassembly makes up of the cost to produce a fully assembled boom lift:

- Chassis
- Turret/turntable
- Boom
- Cage/basket

The proportional costs should total to 100%. For more information on how to divide a boom lift into these subassemblies, please refer to Appendix A.49 of the application.

Response:
Considering that the proportion of the subassemblies listed varies for different products, Zhejiang Dingli provides the proportion of the subassemblies listed for the two boom lifts with the highest sales volume to the UK.

Product code	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
Product type	Articulating Boom Lifts	Vertical Mast Lifts (with jibs)

Chassis	[percentage]	[percentage]
Turret/turntable	[percentage]	[percentage]
Boom	[percentage]	[percentage]
Cage/basket	[percentage]	[percentage]
Total	**100%**	**100%**

Appendix reference: **N/A**

E11 AS&G in the PRC

1. Please complete the "**AS&G in domestic market"** tab in **Annex I.**
   The tab collects data on selling, general and administration expenses (AS&G) costs for the like goods produced for your domestic market.

   Please fill out the tables separately for fully assembled boom lifts and each different subassembly as indicated.

   Note: You should include all selling, general and administration expenses related to the manufacture or sale of the goods, including finance expenses.

Response: Please refer to **Table E11** for the required information. Zhejiang Dingli has included all selling, general and administration expenses related to the manufacture or sale of the goods, including finance expenses.

Appendix reference: **Table E11**

2. Explain the cost allocation and apportionment method used for each cost type for the 1 October 2024 – 30 September 2025, including an explanation of that allocation and apportionment method under each cost type.

Response:
In Table A (Tab. "AS&G in domestic market" of **Table E11**), Zhejiang Dingli reports SG&A costs for all goods based on the subledger and trial balance. The source documentation supporting the SG&A costs reported in Table A is provided in **Table E11**(Tab.1 to Tab.4)

In Table B (Tab. "AS&G in domestic market" of **Table E11**), The columns for "unit sold (UNITS) in PC", "unit sold (UNITS) in KG", and "sales value" are sourced from Zhejiang Dingli's domestic sales table, as presented in Table C4.1. Zhejiang Dingli

allocates the SG&A costs to each PCN based on the percentage of each PCN's sale value in domestic market to all goods' sales value. **Response to deficiency letter:** Dingli has amended **Table E.11** as per instructions. The narrative above has been revised accordingly.
Appendix reference: **Table E11**

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

Response: There are no differences in costs for the same cost type between the goods concerned and like goods.
Appendix reference: **N/A**

E12 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 E12** 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 E12**

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 E12.2** 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 E12.** In these two invoices, Zhejiang Dingli mainly purchased [list of inputs].

	Appendix reference: **Appendix E12.2**

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 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 E12**

4. In addition to completing the **"CTM domestic market"** tab/s in **Annex I**, provide the cost to make of the raw material/s and/or inputs by the associated suppliers on the same basis by adding in a column to the **"Raw materials and input purchases"** tab in **Annex I**, labelling it as **"Associated supplier CTM".**

Response: As explained above, while Zhejiang Dingli purchased [list of inputs] from Dingli UK, Dingli UK is not the manufacturer of these inputs, that is, no additional cost is added to those materials before these materials sold to Zhejiang Dingli. Moreover, the [list of inputs] purchased by Dingli from Dingli UK account for [proportion]. For example, [input] constitute only [percentage]% of the total cost, and [input] constitute only [percentage]% of the cost. Therefore, the required information regarding the cost to make of the raw material/s and/or inputs by the associated suppliers is not applicable.

	Appendix reference: **N/A**

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

Response: The contracts between Zhejiang Dingli and independent suppliers are [Redacted – details as to terms of contract]. The material costs include [types of expenses]. Please refer to the sample contract in **Appendix E12.5**, which shows that [Redacted – terms of contract].

	Appendix reference: **Appendix E12.5**

E13 Direct labour

Response: Zhejiang Dingli reported the production labor hours and costs in **Annex III Table Employment** as requested. In column "Annual unproductive hours", Zhejiang Dingli reported [Redacted – commercially sensitive information]. Please also see the supporting worksheet in **Annex III**.

	Appendix reference: **Annex III Table Employment and Table Employment Worksheet**

E14 Specificities in the exporting country (PRC)-Particular Market Situation (PMS)

For full details of the allegations, please refer to the application. The TRA is investigating claims that distortions exist in the market for boom lifts in the PRC. Claims of distortions include:

- State presence maintains the main role in the market and company governance.
- The market is dominated by enterprises under state ownership, control or supervision.
- Public policies and measures favour domestic suppliers and influence free market forces.
- Bankruptcy, corporate and property laws are applied in a discriminatory manner or not adequately enforced.

- There are distortions in labour costs.
- There are distortions in SG&A expenses and reported profits.
- There are distortions in specific industries and sectors relevant to the production of boom lifts.

Provide an explanation, plus any supporting evidence, for each allegation to show that these costs/prices are determined by open market conditions. Where costs/prices may be low please offer an explanation, plus any supporting evidence, of the cause.

If the TRA determines that a particular market situation exists during the period 1 October 2024 to 30 September 2025, the TRA must consider whether because of that particular market situation such sales do not permit a proper comparison between the like goods destined for consumption in the exporting country or territory and the goods concerned.

. Please complete **Annex III - PMS**

In addition to the questions below, exporters should also complete PMS annex and provide the requested evidence.

. Comment and provide evidence on:

- The effect that the alleged particular market situation has on domestic prices in PRC.
- The effect that the alleged particular market situation has on export prices from PRC to the UK.
- Whether the effect of the alleged particular market situation is such that exporters' domestic prices and export prices cannot be properly compared.

Response:
Zhejiang Dingli completed **Annex III-PMS** and provided corresponding supporting documents as requested.

Before addressing the specific allegations, Zhejiang Dingli respectfully recalls that, as noted by the WTO Panel in *Australia – Anti-Dumping Measures on Paper* (DS529), the mere allegation or existence of a "particular market situation" (PMS) is legally insufficient to justify the rejection of a producer's domestic sales. The investigating authority is obligated to establish a definitive causal link demonstrating that domestic sales do not permit a "proper comparison" with export prices specifically *because of* the alleged PMS. Accordingly, Zhejiang Dingli respectfully requests that the TRA make a case-by-case determination based on the specific commercial realities of each individual enterprise, in order to satisfy the statutory requirement of the WTO Anti-Dumping Agreement regarding price comparability.

Through the detailed responses provided in this section, Zhejiang Dingli respectfully submits two main points: First, no PMS exists in the PRC boom lift market. Second, the alleged PMS does not distort Zhejiang Dingli's pricing. Both domestic and export prices are determined independently based on open market principles, raw material costs, and intense commercial competition. Therefore, there is no impediment to making a proper and fair comparison between Zhejiang Dingli's domestic and export prices, and domestic sales should be used as the basis for calculating normal value.

Response to deficiency letter: Dingli reported [redacted – commercially sensitive information]. Dingli has amended Annex III accordingly and marked the inputs only used for [out of scope products] as "Other goods" in column C.
Dingli has amended Annex III accordingly by providing English Translation for everything.

Cell [cell number] in Table E14.1 refers to [redacted – commercially sensitive information].

[Redacted – commercially sensitive information concerning the data provided in Annex III and clarifications concerning the supporting documents provided which cannot be meaningfully summarized without disclosing information that is confidential by nature].

Appendix reference: **Table E14.1, 14.2, 14.3,14.4, 14.5**
Appendix E14.1, 14.2, 14.3,14.4, 14.5

. Prevailing conditions of competition in the PRC market. Can you describe:

- The PRC market for the goods.

- Demand for the goods in PRC.
- The factors that influence consumption/demand/variability in PRC.
- Describe the way in which PRC manufactured goods compete in the PRC market.
- Any other factors that are relevant to conditions of competition in PRC market for the goods.

Response: The market for boom lifts in China is characterised by a high degree of openness, intense competition, and is fully market-driven. PRC manufactured goods compete intensely on quality, technology, after-sales service, and price. The market is highly competitive, with a wide range of market participants, including numerous private domestic enterprises as well as significant manufacturing bases established by world-leading foreign manufacturers (e.g., Terex, JLG, Snorkel). To the best of the Company's knowledge, there are approximately 30 boom lifts producers in China, both domestic or foreign invested, varying in size from large corporations to medium and small-sized enterprises Demand for boom lifts in the PRC is primarily driven by structural commercial demand from downstream application sectors (such as construction and infrastructure maintenance). Additionally, growing domestic awareness of, and stricter regulations regarding, construction safety have further stimulated market demand. Ultimately, consumption and variability are governed by standard macroeconomic factors and normal commercial business cycles, and are independent of government mandates. The PRC market for boom lifts is highly fragmented, fully commercialized, and intensely competitive. As stated above, the market is highly contested by a wide range of market participants. Competition is multi-dimensional and driven entirely by commercial factors, prioritizing product reliability, safety standards, and technological innovation, rather than government directives. The GoC does not direct or interfere with how goods compete. Manufacturers, including Zhejiang Dingli, determine their selling prices and production strategies independently through arm's-length negotiations, guided solely by the objective of commercial profit maximization. In summary, the factors affecting competitive conditions mainly include the number of market participants, as well as the evolvement of demand and consumption described above.

Appendix reference: N/A

. Comment and provide evidence on the relationship between price and cost in PRC. Can you:

- Describe how pricing expectations are set in the market in PRC
- Explain the process for how you determine the selling prices of the goods for PRC
- Explain how cost to make and sell are considered in determining the selling prices of the goods in PRC
- Provide any other information on factors that have influence on your pricing decisions in PRC market

Response:

Operating as a fully independent private enterprise within the highly competitive PRC boom lift market, Zhejiang Dingli determines its pricing expectations and selling prices free from any external government interference. All pricing decisions are driven strictly by prevailing market signals and the fundamental commercial objective of profit maximization.

Zhejiang Dingli determines selling prices exclusively through arm's-length commercial negotiations with customers. Before establishing a final selling price, Zhejiang Dingli conducts a comprehensive assessment of product costs, including raw material prices and expenses incurred. The cost to manufacture and sell serves as the fundamental baseline for Zhejiang Dingli's pricing strategy, ensuring commercial profitability.

Zhejiang Dingli also adjusts its selling prices based on additional market-driven factors, including prevailing market competition, specific order volumes, and tailored customer requirements, to strike an optimal balance between profit maximization and maintaining industry competitiveness.

Other factors influencing pricing decisions may include technological innovation. Continuous improvements in product features and the introduction of advanced technologies may better meet customers' needs, thereby justifying higher prices. As a fully private corporation operating in a dynamic and competitive market, Zhejiang Dingli is not subject to interference from other non-market factors. No government entity or industrial policy dictates or interferes with Zhejiang Dingli's day-to-day pricing decisions.

Appendix reference: N/A

. Allegations have been made that enterprises operating under the ownership and control of the Government of the PRC (GoC) affect the market for boom lifts and the market for key inputs into the production of boom lifts. Please comment on how in the market for boom lifts:

- State-owned enterprises play a role in power generation and transmission.
- Boom lift producers procure semiconductors and if any state-owned enterprises are involved.
- Steel and aluminium are procured and sold, and which firms are responsible for the sale of steel and aluminium to boom lift producers.

Please refer to the application for full details of the allegation. Please comment on these claims and provide any information on enterprises operating under the ownership of the GoC.

Response: Regarding inputs (e.g., [list of inputs]), Zhejiang Dingli's supply chain is overwhelmingly private and market based. Zhejiang Dingli sources these materials based on price, quality, and availability, without government guidance. Regarding power (e.g., electricity), Zhejiang Dingli respectfully submits that, while State-Owned Enterprises (SOEs) participate in the PRC's power sector, their presence does not distort the market for boom lifts. First, to the best knowledge of Zhejiang Dingli, the power generation sector is highly diversified and fiercely competitive. While SOEs participate in generation, they operate alongside a vast number of private and foreign-invested power producers. Second, while power transmission and distribution are operated by state-owned grid networks (such as the State Grid), this is a standard "natural monopoly" infrastructure model common in market economies worldwide to avoid redundant infrastructure. Finally, the procurement and sales of electricity for industrial users like Zhejiang Dingli are completely marketized. Following the 2021 power sector reforms, the GoC abolished the catalog pricing for industrial and commercial users. Zhejiang Dingli negotiated electricity prices [Redacted – commercially sensitive information].
Appendix reference: N/A

. Allegations have been made that enterprises operating under the policy supervision or guidance of the GoC affect the market for boom lifts. Please comment on:

- Any involvement the government of the PRC has in the governance of your firm.
- Any involvement the government of the PRC has in the decision-making process of your firm.
- Any involvement the government of the PRC has in any other enterprises that may influence the governance or decision-making process of firms involved in the market for boom lifts.

Please refer to the application for full details of the allegation. Please comment on these claims and provide any information on how the policy supervision or guidance of the GoC has affected the market for boom lifts and the market for key inputs into the production of boom lifts.

Response: Zhejiang Dingli is a privately-owned, publicly listed company operating with full independence from any government control or interference. The major shareholder and actual controller is [Redacted – commercially sensitive information]. Senior management is appointed by [Redacted – commercially sensitive information] and is accountable to [Redacted – commercially sensitive information]. The governance and decision-making processes of Zhejiang Dingli are strictly commercial.

Appendix reference: N/A

. Allegations have been made that the GoC has presence in companies which allows them to interfere with respect to prices and costs. Please comment on the following:

- How your firm accesses financing, land, energy and other administrative, sales and general costs and manufacturing overheads.

Please refer to the application for full details of the allegation. Please comment on these claims and provide any information on any GoC presence, including links between managerial positions and CCP membership/Party functions for companies involved in boom lifts production.

Response: As stated above, all of Zhejiang Dingli's daily operations, procurement decisions, and pricing strategies are formulated entirely and independently by the Company's management, driven solely by the fundamental commercial objective of profit maximization. Neither the GoC nor CCP organizations have involvement or presence in the Company's daily business decision-making processes.

The Company operates free from any government interference, acquiring all inputs and managing all costs based entirely on open market conditions. Please see the responses below for the details as to how Zhejiang Dingli assesses financing, land, energy, etc.

Appendix reference: N/A

. Allegations have been made that GoC policies or measures discriminate in favour of domestic suppliers or otherwise influence free market forces in the market for boom lifts. This includes:

- Any laws regarding the government procurement process for goods, construction and services that your firm must abide by.
- Any law regarding the procurement process for goods, construction and services that relate to the boom lifts market which your firm must abide by, and if there are any differences if using public or private funds.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of costs of production (whether domestically or for export) and procurement of boom lifts.

Response: When procuring goods, construction, and services related to the boom lift market, Zhejiang Dingli strictly abides by the Civil Code of the People's Republic of China. Except this, to the best knowledge of Zhejiang Dingli, there are no other specific government procurement laws, regulations, or directives that Zhejiang Dingli is mandated to follow.

During the POI, Zhejiang Dingli [Redacted – commercially sensitive information].

Appendix reference: N/A

. Allegations have been made that the GoC plays an active role in bankruptcy proceedings and often influences their outcome.

Please refer to the application for full details of the allegation. Please comment on these claims and describe any bankruptcy, corporate or property laws that may have impacted any aspect of the costs of production (whether domestically or for export) and procurement of boom lifts.

Response: Zhejiang Dingli operates fully under the standard PRC Company Law, which are applied uniformly. The Company has continuously operated as a good concern and has never entered into, nor been subject to, any bankruptcy proceedings.

To the best knowledge of Zhejiang Dingli, there are no exemptions or discriminatory applications of bankruptcy, corporate or property laws that may have impacted any aspect of Zhejiang Dingli's cost of production.

Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in land-use rights as a result of non-commercial factors, due to land not being owned by private citizens or companies within the PRC. Please comment on the following:

- Please detail how land is owned, allocated and purchased by your firm.

Please refer to the application for full details of the allegation. Please comment on these claims and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of costs of production (whether domestically or for export) of boom lifts.

Response: While land in the PRC is technically state-owned, land-use rights (LUR) are commercial assets traded under market conditions. Since 2007, national regulations mandate that LUR for industrial purposes must be allocated through a transparent "Bid, Auction, and Listing" public process.

Zhejiang Dingli acquired its land-use rights through [Redacted – commercially sensitive information].

Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from low labour costs as a result of non-commercial factors, including the hukou system and restricted access to free unionisation. Please comment on the following:

- Please provide details of trade unions recognised by your firm and any other industries related to the production (whether domestically or for export) of boom lifts.
- Please provide details on any restrictions or punishments on the right to strike in the PRC and the boom lifts and construction industries.
- Please provide details of any restrictions on workers as a result of the hukou household registration system at your firm.
- Please provide details on the differences in rights, protections and labour costs for domestic and migrant workers at your firm.

Please refer to the application for full details of the allegation. Please comment on these claims and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of labour costs (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli [Redacted – commercially sensitive information]. To the best knowledge of Zhejiang Dingli, [Redacted – commercially sensitive information]. Furthermore, [Redacted – commercially sensitive information]. The labour market in which Zhejiang Dingli operates is highly competitive. Zhejiang Dingli strictly adheres to the PRC Labour Law, and the wages of our employees are determined by the intense market competition for skilled labour and technical expertise, not by any form of government suppression or intervention. To the best knowledge of Zhejiang Dingli, there are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of its labour costs.

Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from preferential loans. Please comment on the following:

- Any involvement or influence the GoC has over China's banking system.
- The credit ratings given to your firm and other firms in the boom lifts industry.
- How your firm acquires financing.

Please refer to the application for full details of the allegation. Please comment on these claims and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of finance costs (whether domestically or for export) of boom lifts.

Response: To the best knowledge of Zhejiang Dingli, since July 2013, the People's Bank of China has fully relaxed the control of loan interest rates for financial institutions, and the market-oriented reform of loan interest rates was fully completed. Since then, commercial banks in China operate based on commercial principles and are no longer subject to upper limits or floor lending rates imposed by the Government. Further, in August 2019, the People's Bank of China reformed the formation mechanism of the Loan Prime Rate (LPR). The LPR is fully market oriented. It is calculated based on quotes provided by a panel of representative commercial banks (currently 20 banks).

During the POI, Zhejiang Dingli secured financing through [Redacted – commercially sensitive information]. The applicable interest rates for these loans were determined [Redacted – commercially sensitive information]. During the POI, Zhejiang Dingli maintained a current ratio of [ratio], reflecting a strong short-term liquidity position. In terms of solvency, the respondent's debt-to-equity ratio was [ratio], indicating a conservative leverage profile. These indicators demonstrate that the respondent [Redacted – commercially sensitive information]. 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 the respondent's financial statements. In summary, Zhejiang Dingli does not benefit from any preferential access to financing. To the best knowledge of Zhejiang Dingli, there are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of its financial costs.

Appendix reference: **Appendix E14.5**

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the energy sector. Please comment on the following:

- Please describe how electricity production, transmission and distribution are priced in the PRC at national and local levels.
- Please describe how your firm is classified under the Natural Gas Utilization Policy (NGUP).

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of energy costs related to the production (whether domestically or for export) of boom lifts.

• **Response**: **Electricity** Based on Zhejiang Dingli's understanding and operational experience, the electricity tariff it pays consists of two main categories: the commodity price of the electricity itself and associated regulated fees (such as transmission and distribution tariffs, line loss charges, system operation fees, and government-mandated funds and surcharges). Regarding the commodity price of electricity: Following the comprehensive market-oriented reform of China's power sector in 2021, electricity prices for industrial and

commercial users are no longer determined by government-published catalog prices. Instead, they are determined directly by electricity users and power generation/sales companies within the open electricity trading market. Zhejiang Dingli negotiated electricity prices [Redacted – commercially sensitive information]. Therefore, the core price of electricity is determined entirely through arm's-length commercial negotiations between the transacting parties.

The associated regulated fees (transmission and distribution tariffs, line loss charges, system operation fees, and government surcharges) are settled with the local State Grid entity based on standard, published provincial tariff schedules.

- **Natural Gas**

Under the latest *Administrative Measures for Natural Gas Utilization* (which took effect on August 1, 2024, replacing the previous 2012 policy), Zhejiang Dingli's operations [Redacted – commercially sensitive information].

The "Permitted" designation merely indicates that the government does not restrict or prohibit the use of natural gas in the company's specific manufacturing sector. It does not confer any special status, nor does it entitle Zhejiang Dingli to any government subsidies, financial support, tax incentives, or price discounts.

To the best knowledge of Zhejiang Dingli, there are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of energy costs.

Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the hydraulics sector. Please comment on the following:

- Please provide details of any support, whether financial or otherwise, that your firm receives when sourcing hydraulics.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of hydraulics costs related to the production (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli did not receive any support, whether financial or otherwise, when sourcing hydraulics. To the best knowledge of Zhejiang Dingli, there are

no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of hydraulics costs.

	Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the plastics sector. Please comment on the following:

- Please provide details on how the *Plastic Pollution Control Action Plan (2021–2025)* and the *Circular Economy Plan (2021–2025)* affect how you source plastics, including any subsidies you are aware of given to firms your purchase plastics from.
- Please comment on any restrictions or prohibitions on new capacity in the plastics sector.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of plastics costs related to the production (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli respectfully submits that the allegations regarding distortions in the plastics sector are fundamentally misplaced and economically flawed in the context of boom lift manufacturing. First and foremost, a boom lift is a heavy-duty machinery product composed overwhelmingly of steel, hydraulics, and electronic components. Plastics constitute a completely *de minimis* proportion of the total cost of production, meaning that any alleged price fluctuations in the plastics market would have no material impact on the overall cost or pricing of our products. Furthermore, the Applicant fundamentally mischaracterizes the scope of the *Plastic Pollution Control Action Plan (2021–2025)* and the *Circular Economy Plan*. These macroeconomic environmental directives are primarily aimed at phasing out high-polluting, single-use consumer plastics and have absolutely no regulatory impact on the specialized engineering plastics procured by Zhejiang Dingli. Consequently, these policies do not dictate or influence how Zhejiang Dingli sources its plastic components. Finally, Zhejiang Dingli procures its minor engineering plastic components strictly through arm's-length commercial negotiations with independent suppliers in a highly competitive market. Zhejiang Dingli does not receive any subsidies for purchasing plastics, nor is it aware of any subsidies granted to its plastic suppliers. There are no

government measures or directives that artificially lower Zhejiang Dingli's procurement costs for these materials.

	Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the electrical parts and electronics sectors. Please comment on the following:

- How your firm procures semi-conductors, electrical and electronic components and any GoC involvement or subsidisation in any of these firms you source from.
- Please provide details of any policies or strategies that may influence your decision when procuring electrical and electronic components or semi-conductors.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of electrical and electronic parts costs related to the production (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli selects suppliers of raw materials, like semi-conductors, electrical and electronic components, based on a combination of factors, including supplier qualifications, supplier scale, whether the products meet the respondent's technical and quality requirements, and price. During the POI, Zhejiang Dingli sourced these inputs from a total of [number] distinct suppliers, among which only [number] are state-owned companies, and all others are entirely privately owned enterprises. As described above under Section E10, Zhejiang Dingli imported [list of inputs]. For example, about [percentage]% [item] purchases are import purchases. Zhejiang Dingli's procurement decisions are driven entirely by standard commercial considerations and are completely free from the influence of any government policies or strategies. The Company did not receive any form of subsidization in connection with its purchases from these suppliers To the best knowledge of Zhejiang Dingli, there are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of its electrical and electronic parts costs.

	Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the construction industry. Please comment on the following:

- Please provide details of how infrastructure projects are financed at the local and national level.
- Please provide details of how your firm makes projections with regards to future demand.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted the construction industry.

Response: **Regarding financing infrastructure projects**   As a manufacturer of machinery equipment, Zhejiang Dingli is unaware of, and has no involvement in, how infrastructure projects are financed at the national or local levels in the PRC. Zhejiang Dingli's procurement of raw materials and sales of finished goods are conducted strictly based on normal commercial behaviours and arm's-length market principles.   **Commercial Demand Projections:**   Zhejiang Dingli's projections regarding future demand are conducted strictly based on standard commercial principles, independent of any government directives or state planning. Zhejiang Dingli's forecast relies on objective market data, including: the analysis of the Zhejiang Dingli's historical sales data and current order backlogs; and independent market research and industry reports (e.g., IPAF Rental Market Report).

Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the steel industry. Please comment on the following:

- Please provide details of how your firm sources and purchases steel for boom lift production.
- Please provide details of any preferential financing, subsidisation, price control or tax exemptions you have received when purchasing steel for boom lift production.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of steel costs related to the production (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli selects suppliers of raw materials, like steels, based on a combination of factors, including supplier qualifications, supplier scale, whether the products meet the respondent's technical and quality requirements, and price. During the POI, Zhejiang Dingli sourced these inputs from a total of [number] distinct suppliers, among which only [number] suppliers are state owned companies, and all others are entirely privately owned enterprises. The steel inputs purchased from the two state-owned enterprises made up less than [percentage]% of total steel purchases. Zhejiang Dingli did not receive any preferential financing, subsidisation, price control or tax exemptions when purchasing steel for boom lift production. To the best knowledge of Zhejiang Dingli, there are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of its steel costs.

	Appendix reference: N/A

. Allegations have been made that boom lifts producers in the PRC benefit from distortions in the batteries industry. Please comment on the following:

- Please detail how you source their batteries and how you decide on different battery types to use.
- Please provides details of any GoC influence over the supply of batteries, including any differences between different types of batteries (e.g. lead-acid vs lithium-ion).
- Please detail any changes in the battery market over the injury period.

Please refer to the application for full details of the allegation. Please comment on these allegations and describe any government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of battery costs related to the production (whether domestically or for export) of boom lifts.

Response: Zhejiang Dingli selects suppliers of raw materials, like batteries, based on a combination of factors, including supplier qualifications, supplier scale, whether

the products meet the respondent's technical and quality requirements, and price. During the POI, Zhejiang Dingli sourced these inputs from a total of [number] distinct suppliers, all of which are entirely privately owned enterprises.

To the best knowledge of Zhejiang Dingli, the market for battery in China operates under open and competitive market conditions. Pricing is determined by market participants without government intervention or price controls. The GoC does not influence our supply or choice of batteries. There are no government measures, policies, laws or directives (including regional and industry specific measures) that may have impacted any aspect of battery costs. There are no changes in the battery market over the injury period.

Appendix reference: N/A

SECTION F:
Other questions

1. Do you think the UK industry is suffering or has suffered injury caused by the dumped 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 injury period. 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. Can you comment on this and also 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 [percentage]% 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 – Fair comparison	Yes
Section E – Cost to make and sell and company performance.	Yes
Section F – Other questions	Yes

+Add additional rows as required.

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

Appendix reference	**Document title**
Appendix A2.4	Legal Establishment
Appendix A3.4	Ownership Structure and Related Companies
Appendix A3.2	Internal Organization Structure
Appendix A3.3	Previous Internal Organization Structure
Appendix A6.5	Financial Statements
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	UK Sales Process Chart
Appendix C3.2.1	Sales Doc for Invoice [Redacted – commercially sensitive information]
Appendix C3.2.2	Sales Doc for Invoice [Redacted – commercially sensitive information]
Appendix C4.5	Supporting Documentation of Discount of Domestic Sales

Appendix C4.7	Domestic Sales Docs
Appendix D1.1	VAT Regulations
Appendix D1.2	VAT Rate Announcement
Appendix D1.3	VAT Rate Inquiry Results
Appendix E3.2	Production facilities
Appendix E3.3.1	Production Flowchart (Boom lift)
Appendix E3.3-2	Production Flowchart (Vertical Mast Lifts (with jibs))
Appendix E4.2	Source document for cost reconciliation
Appendix E5.2	Photo of production line
Appendix E10.1a	Benchmark for Natural Gas
Appendix E10.1b	Benchmark for electricity for electricity
Appendix E10.1c	Benchmark for labour for labor
Appendix E10.1d	Exchange rate-Bank of England (RMB into USD)
Appendix E10.2a	List of material inputs in CTM
Appendix E10.2b	Sample photo for [input]
Appendix E10.2c	Sample photo for [input]
Appendix E10.2d	Sample photo for [input]
Appendix E10.2e	Sample photo for [input]
Appendix E10.2f	Sample photo for [input]
Appendix E10.2g	Sample photo for [input]
Appendix E10.2h	Sample photo for [input]
Appendix E10.2i	Scrap [supporting documents]
Appendix E12.2	Two largest purchase invoices
Appendix E12.5	Sample purchase contract
Appendix E14.1.1	Supporting Documentation of Land
Appendix E14.1.2	Supporting Documentation of Land
Appendix E14.1.3	Supporting Documentation of Land
Appendix E14.2.1	Sample Natural Gas Invoices
Appendix E14.2.2	Sample Electricity Invoices State Grid
Appendix E14.2.3	Sample Electricity Invoices [Redacted – commercially sensitive information]
Appendix E14.2.4	Sample Steam Invoices
Appendix E14.3	Supporting documents for imported raw materials
Appendix E14.4-1	Supporting documents of Loan
Appendix E14.4-2	Supporting documents of Loan

Appendix E14.4-3	Supporting documents of Loan
Appendix E14.4-4	Supporting documents of Loan
Appendix E14.5	Financial indicators of Zhejiang Dingli
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 (Section I, Section II and Section III) are 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

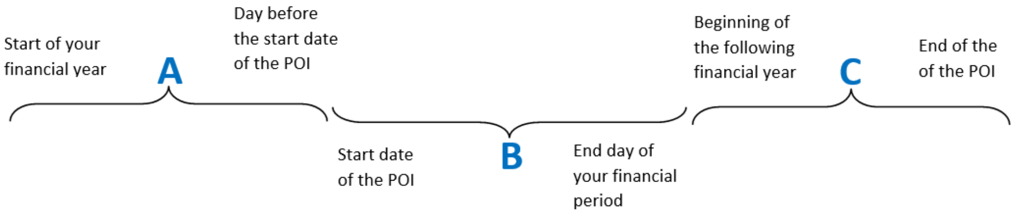
8. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the 1 October 2024 – 30 September 2025. If your financial year is fully aligned with the POI, this is all that is required.

   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 like goods 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 price 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.