



Verification report – Overseas Exporter Case AS0076: Investigation into boom lifts originating in the People’s Republic of China (PRC)

Period of Investigation (POI):	1 October 2024 – 30 September 2025
Injury Period:	1 October 2021– 30 September 2025
Date of report:	17 September 2026
Case team contact details:	AS0076@traderemedies.gov.uk
Interested Party verified:	Lingong Heavy Machinery Co., Ltd

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



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Executive Summary

The Trade Remedies Authority (TRA) is conducting an anti-subsidy investigation to determine whether injury is being caused to the UK Boom Lifts industry due to subsidisation of Boom Lifts imported into the United Kingdom (UK) from People's Republic of China (PRC).

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

[AS0076-Boom lifts from China](#)

Lingong Heavy Machinery Co., Ltd (LGMG), a PRC exporter and producer of the goods concerned, returned a completed exporter questionnaire ('questionnaire response').

The TRA sought to verify the completeness, relevance and accuracy of the information submitted. This included:

- Walkthroughs of accounting systems and business processes.
- Review of company structure, goods, sales and Economic Interest Test information.
- Comparison of questionnaire responses to supporting records and public information.
- Sales reconciliations and transaction testing.
- Upward verification of sales information to assess completeness.
- Review of sales adjustments, discounts and related costs.
- Verification of product information, model codes and PCN allocations.
- Review of LGMG UK's role in the UK supply chain and potential market impacts.

Based on the verification activity undertaken the TRA have a reasonable level of assurance on the completeness, relevance and accuracy of the information provided by LGMG and we can use it for the purpose of this investigation.

Purpose of verification

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



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

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

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

Confidential information

LGMG must provide a non-confidential version of the verification report marked as 'non-confidential' in the header.

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

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



Verification

Please find below a summary of work completed by the TRA to determine whether the information provided by LGMG in their questionnaire response is complete, relevant, and accurate.

A. Company structure and associations

What information was considered

- Company structure and association information.
- Company registration, ownership and associated party information.
- Group structure and related party disclosures.
- Consolidated audited financial statements.
- Associated party sales, purchases and cost transactions.
- Publicly available company information and open-source records.

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

How the information was checked

We reviewed LGMG's questionnaire response, supporting annexes and related company information to understand the company's structure, ownership, operations and associated-party relationships relevant to the investigation.

We compared information reported in the questionnaire response with supporting documentation, including consolidated audited financial statements and related party disclosures, to assess whether the reported company structure and associations were consistent with the underlying evidence.

We reviewed declared associated parties, group structure information and related party disclosures to identify any associated entities relevant to the investigation and to assess whether the information reported in the questionnaire response aligned with other supporting records.

We reviewed the sales and cost annexes to identify any reported transactions with associated parties during the POI and to assess whether the associated parties appearing in the submitted data aligned with those reported by the company.

We also compared the information provided by LGMG with publicly available company information and other open-source records where relevant.

These procedures allowed us to assess the consistency of the company structure and association information submitted by LGMG and to establish an evidence trail between the questionnaire response, supporting documentation and other records reviewed. We identified no material inconsistencies during the checks performed.



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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to company structure and associations provided by LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

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

B. Accounting Systems and Procedures

What information was considered

- Accounting systems and related business applications.
- Accounting policies and financial reporting procedures.
- Accounting records, trial balance and supporting financial records.
- Transaction processing and reporting workflows.
- Extraction of questionnaire data from source records.

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

How the information was checked

We conducted walkthroughs of LGMG's accounting systems and business processes to understand how the company records, processes and reports financial and operational information relevant to the investigation.

We reviewed the accounting systems, accounting policies, financial records and supporting documentation to understand how information flows from source records through to the annexes submitted to the TRA.



We reviewed the sales and purchase processes to understand how transactions are created, authorised, recorded and reported and to assess the design of the controls supporting these processes.

We also reviewed the process used to extract information from the accounting records for inclusion in the questionnaire response and traced selected information to supporting records to understand how the company generated the reported data.

These procedures allowed us to understand the accounting environment and the extent to which we could rely on information generated from LGMG's systems for the purposes of our verification work.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

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

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

C. Goods

What information was considered

- Goods description and comparability to the goods concerned and like goods.
- Product model information and specifications.
- Product Control Number (PCN) allocations.
- Sales and cost information relating to the goods concerned and like goods.
- Supporting product information and product records.



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

How the information was checked

We reviewed LGMG's questionnaire response and supporting annexes relating to the goods concerned and like goods to understand how the company identified, classified and reported products for the purposes of the investigation.

We reviewed product descriptions, model information, specifications and PCN allocations to assess whether the characteristics reported by LGMG aligned with the PCN structure used in the investigation.

We compared the characteristics captured within LGMG's internal product coding system with the PCN characteristics to understand how the company mapped products to the reported PCNs.

We reviewed the PCNs reported in the sales and cost annexes and compared them with the goods information reported by the company to assess whether the reported product information was consistent across datasets.

We also reviewed publicly available product information and supporting product records to assess whether any in-scope products had not been reported or assigned PCNs.

These procedures allowed us to assess the consistency of the reported product information and to establish an evidence trail between the questionnaire response, supporting documentation and transaction data. We identified no material inconsistencies during the checks performed.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to the company's goods provided by LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.



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

D. Costs

What information was considered

- Cost to make information for the goods concerned and like goods.
- Cost reconciliations to accounting records.
- Trial balance, financial statements and supporting accounting records.
- Cost allocation and reporting methodologies.
- Extraction and preparation of cost information for questionnaire annexes.
- Supporting source documentation for reported costs.

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

How the information was checked

We reviewed LGMG's reported cost to make information and traced the reported figures to supporting accounting records, financial statements, trial balance data and other source documentation to establish an evidence trail between the questionnaire response and the company's underlying records.

We performed upward verification by reconciling the cost information reported in the questionnaire response to the underlying accounting records and financial statements. This enabled us to assess the completeness of the reported cost data and confirm that it captured all the relevant costs incurred during the POI. We reviewed direct material costs, including purchase information, supplier records and supporting documentation, to understand how LGMG calculated and reported material costs for the goods concerned.

We reviewed direct labour costs and supporting labour records to understand the basis on which LGMG allocated labour costs to the reported products.

We reviewed manufacturing overheads and other indirect production costs to assess how LGMG allocated these costs to the goods concerned and whether the allocations aligned with the underlying accounting records.

We also reviewed AS&G costs, including the allocation methodology and supporting accounting information, to assess whether the reported costs were supported by the company's records and consistently applied within the cost calculations.



These procedures allowed us to understand how LGMG extracted, reconciled, allocated and reported cost information and to assess the consistency of the reported cost data with the underlying records. We identified no material inconsistencies during the checks performed.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to costs provided by LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

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

E. Sales

What information was considered

- Sales information reported in the questionnaire response.
- Sales reconciliations to accounting records and financial information.
- Sales transactions with the associated importer during the POI.
- Upward verification of reported sales data.
- Supporting accounting records and source documentation.

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

How the information was checked



We reviewed LGMG's sales information reported in the questionnaire response and reconciled the reported sales data to accounting records and supporting financial information to establish an evidence trail between the submitted annexes and the company's underlying records.

We performed upward verification by reconciling the sales information reported in the questionnaire response to the underlying accounting records and financial statements. This enabled us to assess the completeness of the reported sales data and confirm that it captured all the relevant sales transactions during the POI.

We reviewed information relating to sales to LGMG's associated UK importer and examined supporting transfer pricing documentation to understand the basis on which sales prices were determined and recorded.

We also assessed whether the reported sales information aligned with the relevant accounting records and other information submitted by LGMG. These procedures allowed us to assess the consistency of the reported sales data and to establish an evidence trail between the questionnaire response, supporting documentation and accounting records. We identified no material inconsistencies during the checks performed.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to sales provided by LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

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

F. Fair Comparison

What information was considered

- Fair comparison adjustments reported in the questionnaire response.



- Sales and cost information relevant to the fair comparison analysis.
- Adjustments to normal value and export price.
- Transport, selling and other claimed adjustment amounts.
- Supporting documentation for claimed adjustments.

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

How the information was checked

We reviewed LGMG's questionnaire response and supporting annexes relating to adjustments to normal value and export price to understand the adjustments claimed for fair comparison purposes and the basis on which the company calculated those adjustments.

We reviewed the sales and cost information relevant to the fair comparison analysis to assess whether the reported adjustments aligned with the underlying transaction and cost data.

We reviewed supporting documentation and source records relating to the claimed adjustments, including transport, selling and other adjustment amounts where applicable, to assess whether the reported figures could be traced to underlying evidence.

We also assessed whether any claimed adjustments overlapped with costs reported elsewhere in the questionnaire response, including costs already reflected in cost to make or AS&G information.

These procedures allowed us to understand how LGMG calculated and reported fair comparison adjustments and to establish an evidence trail between the claimed adjustments, supporting documentation and the questionnaire response. We identified no material inconsistencies during the checks performed.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to fair comparison provided LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be



treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

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

G. Subsidies

What information was considered

- Subsidy information reported in the questionnaire response for the POI.
- Subsidy reconciliations to financial statements, trial balance and accounting records.
- Supporting evidence for reported subsidies, including subledgers, accounting vouchers and bank payment records.
- Subsidy identification, allocation and reporting methodologies.
- Supporting source documentation for reported subsidy amounts.
- Sales information relevant to exported sales and total sales.

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

How the information was checked

We reviewed the subsidy information reported by LGMG in its questionnaire response and traced the reported amounts to supporting accounting records, financial statements, ledgers and source documentation to establish an evidence trail between the submitted annexes and the company's underlying records.

We reviewed the relevant subsidy records, including subledgers, accounting vouchers, bank payment records and other supporting documentation, to assess whether the reported subsidies could be traced to underlying evidence.

We reviewed the company's financial statements, trial balance and accounting records to assess whether the subsidy information reported in the questionnaire response aligned with the company's financial records and to identify any material subsidies that had not been reported.

We also reviewed the methodology used by LGMG to identify, reconcile, allocate and report subsidy information in the submitted annexes to understand how the reported figures were prepared. In addition, we reviewed sales information verified as part of the sales workstream to assess the proportion of export sales relative to total sales where relevant to the subsidy analysis.

These procedures allowed us to assess the consistency of the reported subsidy information and to establish an evidence trail between the questionnaire response,



supporting documentation and accounting records. We identified no material inconsistencies during the checks performed.

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

Exceptions/Findings/Adjustments

None.

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

Conclusions

The information relating to subsidies provided by LGMG is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

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



Conclusions

Overall, the TRA reviewed the information provided by LGMG across each key area of the verification, including company structure and associations, accounting systems and procedures, goods, costs, sales, fair comparison and subsidies.

We undertook verification work which included reviewing LGMG's questionnaire response and supporting annexes, considering supporting financial and accounting records, completing walkthroughs of relevant systems and processes, tracing selected information to underlying source documents, checking reconciliations and allocation methodologies, and assessing whether the reported information was internally consistent and supported by the evidence provided. No material inconsistencies were identified from the work performed.

LGMG provided sufficient and appropriate evidence, which enabled us to conduct verification work on a sample basis as detailed in the above sections. Based on the work performed, we have a reasonable level of assurance that the information provided in its questionnaire response is complete, relevant, and accurate for the purpose of this investigation.



Annexes

Annex 1: Meetings

Date and duration	Type of verification	Company representatives	TRA representatives
13/07/2026- 16/07/2026	☐ remote ☒ on-site	[CONFIDENTIAL - Names of the individuals that attended the on- site verification]	[CONFIDENTIAL - Names of the individuals that attended the on- site verification]