

The Annex: Basic facts on the basis of the final ruling on anti-dumping of pork and pork by-products

I. Investigation procedures

(1) Preparation and notice.

1) Preparation of case.

On June 6, 2024, the China Livestock Association (hereinafter referred to as the applicant) registered the relevant pork and pork by-product industries in China, and formally filed with the investigation authorities the application for anti-dumping investigations into imports of pork and pork by-products originating in the EU.

The investigation authority examined the application materials and found that the application in this case complies with the provisions of Articles 11, 13 and 17 of the Anti-Dumping Regulations relating to the applicant's application for anti-dumping investigation. At the same time, the application contains the contents of the anti-dumping investigation under Articles 14 and 15 of the Anti-Dumping Regulations and the relevant evidence.

In accordance with the results of the above review and the provisions of Article 16 of the Anti-Dumping Regulation, the investigation authority issued a notice on 17 June 2024, and decided to conduct an anti-dumping investigation into imports of pork and pork by-products originating in the EU. The dumping investigation period is from 1 January 2023 to 31 December 2023 (hereinafter referred to as the dumping investigation period) and the industrial damage investigation period is 1 January 2020 to 31 December 2023 (hereinafter referred to as the damage investigation period).

(2) Notice of filing.

Before deciding to open an investigation, in accordance with Article 16 of the Anti-Dumping Regulation, the investigation authority notified the EU delegation in China regarding the receipt of domestic applications for anti-dumping investigations in the pork and by-product industry.

On June 17, 2024, the investigative authorities issued a Notice for the Opening of Cases, which officially provided the EU Mission in China with the public text of the filing notice and application. On the same day, the investigating authority notified the applicant of the case and the EU enterprises listed in the application.

(3) Public information.

In the filing announcement, the investigation authority informed interested parties that the public version and confidential version of the information related to this anti-dumping investigation can be downloaded on the website of the Ministry of Commerce Trade Relief Bureau sub-site or the non-confidential summary of the information related to this anti-dumping investigation.

On the day of filing, the investigation authority made public the public version of the application submitted by the applicant in this case through the Trade Relief Public Information Access Office of the Ministry of Commerce, and posted the electronic version on the website of the Ministry of Commerce.

4) Preparation of comments.

The European Commission (hereinafter referred to as the European Commission), the Spanish government, the French Pig Union, the EU Livestock and Trade Union

submitted comments on the case, arguing that the evidence of dumping, damage and causation provided in the application does not sufficiently justify the initiation of the investigation. First, the application provided only a list of 121 members of the Chinese Livestock Association and did not list other domestic producers. Due to the short time of submission of applications and the short time between the filing days, the investigation authorities may not be able to conduct an analysis of adequate representation and support. Second, the application does not cite the source of EU export data to Japan, and Eurostat's export data is slightly different from the data provided in the application, and the investigation authority shall require the applicant to disclose the source of the data. Third, the European Commission website provides EU pork market prices and trade data, and the applicant has not proved the appropriateness of determining the normal value of the EU export price to Japan. If the EU exports to China by-products of low-cost pigs, bone meat and other pork, exports to Japan are mainly expensive pigs and debones, and the product mix of the two markets is not comparable. In addition, the EU exports to China are mainly frozen products, the main cold fresh products sold in the EU region, the applicant combines two different products together can not be fairly compared. Fourth, China's imports from the EU fell, and import prices remained stable, which did not affect the price of pork in China. Fifth, the main indicators of the domestic industry in the application show a positive trend, and the evidence of substantial damage is insufficient. Sixth, the application does not take into account factors such as African swine fever, epidemic policies, other import sources, domestic production surplus and cost increase. After the investigation period (since 2024), due to changes in supply and demand in China's pork market and falling costs, the domestic

industrial situation has improved, further indicating that there is no causal relationship between EU imports and damage. After the preliminary ruling, some stakeholders again advocated the foregoing comments.

The investigation authorities believe that the applicant is an industry organization in the relevant pork and pork by-product industries in China, and in the application provided evidence that it has the right to bring anti-dumping investigations on behalf of the domestic industry. The investigating authority examines the applicant's qualifications and considers that it meets the statutory filing requirements. Before and after the case was filed, the investigating authorities did not receive material from domestic producers opposing the filing of the case. In the application, the applicant provided evidence materials such as the application for investigation product dumping, damage to the domestic industry, and causal relationship between dumping and damage, and the investigation authority reviewed the evidence provided by the applicant.

Considered to comply with statutory filing requirements.

According to the results of the above review, the investigation authority considers that the application conforms to the contents and relevant evidence required by the domestic industry to submit anti-dumping investigation applications and anti-dumping investigation cases. The investigatory authorities therefore do not accept the above-mentioned claims of stakeholders, such as the Commission.

(2) Pre-trial investigation.

Register to participate in the investigation.

Within the prescribed time, the EU delegation to China and the Spanish Embassy in

China, the Embassy of Alland in China, the Danish Embassy, the Finnish Embassy in China, the Embassy of Austria, the Embassy of Italy, the Embassy of Germany, the Embassy of the Netherlands in China, the French Embassy in China and the French Finance Agency, the Spanish Pig Union, the French Pig Union, the Danish Agriculture and Food Council, the Dutch Meat Industry Association, the European Association for Natural Bodimentation, IbecCLG (MII) European Union trade associations such as LITERA MEAT S.L., Danish Crown A/S and Vion Boxtel B.V. and other EU exporters or producers, Shanghai Jiyatang Food Co., Shanghai Yijiang Industrial Co., Ltd., Qingdao New Association International Logistics Co., Ltd., Dennis Crown Foods (China), Coplex Trade (Beijing) Limited, Beijing Good Midling Food Co., Ltd. domestic importers such as Shanghai Ruizang International Trade Co., Ltd., as well as China Food and Animal Import and Exporters Association, China Livestock Association, China Meat Association, Qingdao New Wanfu Food Co., Ltd. and Chongqing Agricultural Meat Food Co., Ltd. registered with the investigation authorities to participate in the investigation.

2) Sample surveys.

Due to the large number of relevant exporters and domestic producers, the comprehensive investigation will place an excessive burden on the investigation authorities and hinder the timely completion of the investigation, according to the relevant provisions of the Anti-Dumping Regulations of the People's Republic of China and the Provisional Rules on Sampling of Anti-Dumping Investigations, the investigation authority decided to use the sampling method to conduct the investigation. On July 18, 2024, the investigation authority issued the Notice on the Sampling Scheme and Preliminary Sampling Results in

Relevant Pork and By-product Anti-Dumping Cases.

(1) A sample of EU exporters.

The investigation authority decided to use the EU exporters to register to participate in the investigation report information as a basis, according to the dumping investigation period to the size of China's exports, select the top three export volume companies as dumping sample companies.

(2) Sampling of domestic producers.

According to the statistics of the Ministry of Agriculture and Rural Affairs, the survey authority selected the top 20 enterprises in the country for the slaughter of pigs in 2023 as damage sampling enterprises. Considering that these enterprises are basically concentrated in the central and eastern regions of China, the two enterprises with the largest slaughter volume in the western and northeast regions will be added to the damage sampling enterprises after the 20th. The total slaughter volume of 24 sampled enterprises in 2023 is about 4,478 thousand heads, accounting for 6.16% of the total number of pigs in 2023. Sample enterprises are located in Shandong, Guangdong, Anhui, Henan, Inner Mongolia, Chongqing, Yunnan, Liaoning and Heilongjiang, covering pork and pork in eastern, central, western and northeast China.

By-product production companies.

The investigating authority informs the stakeholders of the above-mentioned dumping and damages sampling programme and preliminary sampling results and openly solicits comments. The company commented that it agreed with the preliminary sampling decision made by the investigation authority, and that the French company COOPERLARC ATLANTIQUE and its associated Beijing Beautiful Foods Co., Ltd. submitted comments

requesting that the French Copleisin Group be listed as a sample company. In addition, the investigating bodies did not receive comments from other stakeholders on the sample programme and the preliminary sample results. The investigation authorities ultimately decided to select the top three EU companies in the export volumes, namely Crown Denmark, Ritella Meat and Vijan Bockster Ltd. as sampled exporters, and 24 domestic producers as sampled domestic enterprises.

3. Distribution and recovery of questionnaires.

On July 29, 2024, the investigation authority issued the "National Exporters or Producers Questionnaire", "Domestic Producer Questionnaire" and the Domestic Importer Questionnaire to all interested parties, requiring the submission of accurate and complete responses within the specified time frame. Among them, the sample company shall complete the "Foreign Exporters or Producers Questionnaire" in accordance with the requirements, and other non-sampled companies can voluntarily complete and submit the questionnaire as required. The investigation authority will publish the questionnaire notice and the electronic version of the questionnaire on the website of the Ministry of Commerce, and any interested party may consult and download the questionnaire on the website of the Ministry of Commerce. On the same day, the investigating authorities also distributed questionnaires and related notifications to registered stakeholders to participate in the survey through the "Trade Relief Investigation Information Platform" (<https://etrb.mofcom.gov.cn>).

Within the statutory period, the Danish Crown Company Limited and its affiliates, Vijan Bockster Ltd. and its affiliates, Ritella Meat Company, Copleisin Group of France

and its affiliates and 25 domestic production enterprises submitted responses to the investigation authorities for extension and explained the reasons. Upon review, the investigation authority decided to extend the deadline for the submission of responses by the above enterprises by two weeks.

By the deadline for submission of the questionnaire, the sample exporter Danish Crown Share Limitation Division and its six affiliated companies, Viyan Bockster Ltd. and its four affiliated companies, Ritella Meat Foods Company and its two affiliated companies submitted the questionnaire to the survey authorities for foreign exporters or producers. The French Copleis in Group voluntarily submitted the questionnaire on foreign exporters or producers, and its associated Beijing Beautiful Foods Co., Ltd., voluntarily submitted the questionnaire of domestic importers.

Twenty-five domestic production enterprises submitted the "domestic producer questionnaire" to the survey authorities, of which 24 enterprises in the sample, the company 1 (Shandong) and the public department 21 (Chongqing) did not submit responses, and three enterprises in Xinjiang, Zhejiang and Inner Mongolia did not voluntarily submit the responses.

On September 24 and October 25, 2024, the investigating authorities issued supplementary questionnaires to the three sampled exporters and their affiliates, requesting further submission of additional materials. The above-mentioned companies applied for an extension to submit a supplementary questionnaire and explained the reasons. Upon review, the investigating authority agrees to grant an appropriate extension. Within the specified time period, the above-mentioned companies submitted relevant supplementary materials

to the investigative authorities.

On September 24, 2024, the applicant submitted comments that most of the textual information, almost all annexes and forms of the three sampled exporters' answers, were treated confidentially and did not provide a substantive, non-confidential summary that complies with legal requirements is not sufficient for other stakeholders to have a reasonable understanding of the confidential information. The applicant argued that the investigation authority should not take into account the responses of the three sampled exporters and decide on the basis of the best available information.

On 29 September, the Investigative Authority issued a letter to various interested parties on request for comment on the Applicant's Comments. Within the specified time, the European Commission, Danish Crown Co., Vijn Bockster Limited, Ritella Meat Company and Coplexin Group of France submitted comments, first, the non-confidential summary submitted by the company complies with the legal requirements and questionnaire requirements. Second, according to the Anti-Dumping Questionnaire Rules, if the investigating authority considers that the reasons for confidentiality are insufficient, or the summary of non-confidentiality does not meet the requirements, the interested party shall first be required to supplement and modify within the prescribed period. Information requested to be confidential may not be taken into account only if the interested party has not supplemented and modified within the prescribed time limit, or is not in compliance with the requirements, and the investigating authority cannot prove that the information is correct from an appropriate source.

On October 25, the investigation agency asked the three sample exporters to improve

the public version of the questionnaires. On 31 October, the sampled exporters and their affiliates resubmitted public and non-confidential summaries of the original responses. Viyan Bockster Limited and Ritella Meat Company resubmitted a public version of the first supplementary questionnaire. On 11 November, Crown Denmark resubmitted the public version of the first supplementary questionnaire.

On January 9, 2025, the investigation authority issued a supplementary questionnaire asking interested parties to submit information on the price of domestically produced pig by-products in 2023. By the deadline, a total of 15 domestic enterprises had submitted relevant information.

On February 21, 2025, the investigating authorities asked EU producers and exporters who had registered to participate in the survey to provide data on their associated producers' exports to China in 2023. By the deadline, 21 EU producers had submitted the information.

4. Listen to stakeholders.

On July 5, 2024, the Spanish Embassy in China submitted the Statement of the Spanish Government on the launching of an anti-dumping investigation into pork and by-products originating in the European Union.

On July 8, 2024, the French Pig Industry Association submitted its comments. On the same day, the investigative authority should have met with the Danish Embassy in China to hear its views on the case.

On July 15, 2024, the EU delegation in China submitted the EU Comments on Product Classification, the Spanish Embassy in China submitted the Spanish government's comments on the classification of products related to pork and by-products, the EU

Livestock and Trade Union submitted comments on product classification, the European Natural Coat Association submitted comments on the classification of products, the French Pig Industry Association submitted the "Review on the classification of pork and pork by-products".

On July 23, 2024, the applicant submitted comments on relevant stakeholders' comments on product classification. Comments on the Preliminary Sampling were submitted by the Wiyen Bockster Limited Division.

On July 25, 2024, the French Copleisin Group and Beijing Beautiful Midele Food Co., Ltd. submitted their Comments on the Preliminary Sampling.

On 19 August 2024, the investigative body met with the Spanish Association of Small and Medium Enterprises of Catalonia (PIMEC) to hear its views on the case.

On 3 September 2024, the EU Delegation to China submitted the EU Comments on the Establishment of the Case.

On 20 September 2024, the EU Livestock and Trade Union submitted its Comments on Applications, Product Type Division, Damage and Cause-and-Consequence.

On September 24, 2024, the applicant submitted comments on the confidential handling of the public version of the exporter's answer to the sample company.

On 8 October 2024, the EU Delegation to China submitted the EU Comments on the Applicant's Comments on Confidential Processing of Sampling Company Questionnaires. Crown Denmark Limited submitted its Comments on Matters Concerning the Confidentiality of the Answer's Public Edition. Ritella Meat Foods has submitted its Comments on the Confidential Handling of Public Editions.

On October 9, 2024, Vijan Bockster Limited and its affiliated public departments submitted Comments on the Applicant's Summary Comments on Non-Confidential Summary.

The French Copleisin Group and one of its affiliates submitted Comments on the Applicant's Comments on Confidential Processing of Sampling Company Questionnaires.

On 15 October 2024, the investigating authority met with five Spanish companies of the Vall Companys Group (CÁRNICAS FRIVALL, S.L.U., INTERNATIONAL CASING PRODUCTS, S.L.U., PATEL S.A.U., EMBUTIDOS RODRIGUEZ, S.L., CÁRNICAS CINCO VILLAS, S.A.U.) to hear their views on this case. On October 22, the above-mentioned five Spanish dental companies submitted the post-meeting materials of the Ministry of Commerce.

On November 8, 2024, Ritella Meat Foods submitted a statement of product model changes and a letter of company name confirmation.

On December 9, 2024, the applicant submitted comments on the processing of relevant stakeholders and not included in the calculation of the dumping margin.

On February 28, 2025, the applicant submitted a proposal to improve the description of the main uses of the product under investigation.

On March 4, 2025, the investigation authority sent a letter asking all interested parties to comment on the proposal submitted by the applicant for improvement of the description of the main uses of the product under investigation. No comments were received by the investigative bodies as of the prescribed deadline.

5. Verification on the ground.

In order to verify the completeness, authenticity and accuracy of the information and materials submitted by domestic production enterprises, in accordance with the provisions of Article 20 of the Anti-Dumping Regulations, the investigation authority conducted on-site verification of a sample of enterprises from October 10 to 12, 2024, checked the relevant information in the materials submitted by enterprises and collected relevant evidence. The relevant nuclear inspection materials have been submitted to the "Trade Relief Investigation Information Platform" and the public information access room.

In order to verify the completeness, authenticity and accuracy of the information and materials submitted by sample exporters in the EU, in accordance with Article 20 of the Anti-Dumping Regulation, on-site inspections were carried out between 26 June and 5 July 2025 in respect of Crown Denmark, Ritella Meat and Viyanbokst Ltd. and related affiliates. The investigative bodies take into account the materials and information collected in the field verification process in further investigations following the preliminary ruling. The investigation authority accepts minor corrections claimed by the company before verification officially begins.

(6) Public information.

According to the provisions of Article 23 of the Anti-Dumping Regulations, the investigation authority has published all public materials received and produced during the investigation process in the "Trade Salvation Investigation Information Platform" and promptly sent to the Ministry of Commerce Trade Relief Public Information Office. All stakeholders can find, read, copy, copy and copy the public information.

(3) Announcement of Extension.

On June 10, 2025, the Investigation Authority issued Proclamation No. 29 of 2025, and decided to extend the investigation period in this case until December 16, 2025.

(4) Preliminary decision and announcement.

On September 5, 2025, the investigation authority issued a preliminary notice, preliminarily determined that imported pork and pork by-products originating in the EU were dumping, and that the domestic industry suffered substantial damage, and there was a causal relationship between dumping and material damage. The Announcement

Decided to implement provisional anti-dumping measures on products under investigation from September 10, 2025.

On the day of the announcement, the investigation authority notified the relevant stakeholders and posted the notice on the website of the Ministry of Commerce for all stakeholders and the public to consult.

(5) Post-primary investigation.

1. Disclosure of information after preliminary proceedings.

On September 5, 2025, the investigation authority, in accordance with the Provisional Rules on Disclosure of Information on Anti-Dumping Investigations, cloaked the sampled enterprises and other interested parties and explained the basic facts and reasons for calculating the company's dumping margin in the preliminary decision, and gave the stakeholders the opportunity to comment.

2. The hearing.

After the preliminary ruling, at the request of the European Commission and the

French Union of Pig Industry, in order to ensure the fairness, fairness and transparency of the investigation process, the investigation body held a hearing. On October 17, 2025 and October 27, 2025, the investigating authorities issued the "Notice on Matters Relevant to Hearing on Relevant Pork and By-product Anti-Dumping Cases" and "Further Notification on the convening of related pork and pork by-product anti-dumping hearings", informing stakeholders of the specific procedures and hearing contents of hearings.

On October 31, 2025, the investigation authority held a hearing to hear the opinions of stakeholders on matters relating to dumping, damage and causal relationship between the two in the preliminary ruling on pork and by-product anti-dumping cases. The EU delegation in China, the Embassy of Belgium in China, the Embassy of Denmark, the Embassy of Finland, the Embassy of Austria in China, the Spanish Embassy in China, the Spanish Ritella Meat Company, Veyan Bockster Limited, the Dutch Meat Industry Association, the French Pig Union, the Ganni Food Trade (Shanghai) Co., Ltd., China Livestock Association and other interested parties spoke at the hearing, and submitted written materials to the investigation authorities within the specified time after the meeting.

3. Receive comments from stakeholders and other documents.

On September 9, 2025, Veyan Bockster and its affiliated companies submitted the Application for Extension of Preliminary Decisions and Disclosure Comments in Relevant Pork Anti-Dumping Cases.

On September 11, 2025, the European Livestock and Meat Union submitted an application for deferral comment.

On September 11, 2025, Rabutar submitted his Opinions on Anti-Dumping

Proceedings.

On September 12, 2025, the China Livestock Association submitted the Applicant's Comments on the Preliminary Decision on Relevant Pork and Pork Byproducts Anti-Dumping Cases.

On September 12, 2025, the Spanish Embassy in China submitted materials and applied for an extension period to submit comments.

On September 12, 2025, Denmark's flagship company submitted its SB Pork Situation Note.

On September 15, 2025, the Dutch Meat Industry Association submitted its Commentary Opinion on the Preliminary Anti-dumping Decision on Pig Meat and Pig Byproducts of the EU.

On September 15, 2025, Ritella Meat submitted its Comments on the Preliminary Decision on the Anti-Dumping Investigation of Imported Pork and Pork Byproducts Originally Produced in the EU.

On September 15, 2025, Debra Meat Company submitted its report on our company. Description of Exports to China.

On September 15, 2025, the Belgian Meat Export Agency (BMO) and the Belgian Meat Association (FEBEV) submitted a request for a re-examination of anti-dumping duties on Belgian pork exporters.

On September 15, 2025, the Belgian Embassy in China transmitted the comments submitted by Fan Gur.

On September 15, 2025, the Belgian Embassy in China forwarded the comments

submitted by Jedmore Limited.

On September 15, 2025, the Belgian Embassy in China transmitted comments submitted by G. van Lanscut.

On September 15, 2025, Bens Foods Co., Ltd. submitted its Comments on the Proceedings of Anti-Dumping Cases.

On September 15, 2025, the Danish Embassy in China submitted its Commentary Opinions on the Preliminary Decision on the Anti-Dumping Investigation of Imported Pork and Pork Byproducts Originated in the European Union.

On September 15, 2025, the EU Delegation to China submitted written Opinions on the Preliminary Decision on the Anti-Dumping Investigation of Imported Pork and Pork Byproducts Originating in the EU and the Disclosure of Basic Facts.

On September 15, 2025, Crown Denmark submitted its Comments on the Preliminary Decision on the Anti-Dumping Investigation of Imported Pork and Byproducts Originating in the EU.

On September 15, 2025, the Irish Embassy in China submitted its Opinions on the Preliminary Decision on the Anti-Dumping Investigation of Imported Pork and Byproducts Originating in the EU.

On 15 September 2025, Estelpe Negra Limited submitted comments.

On September 15, 2025, the Dutch Embassy in China submitted an application for an extension to submit comments.

On September 15, 2025, Campovrio Foods Group Limited and 2000 Select Meat Co.,

Ltd. submitted a comprehensive overview of the activities of CAMPOFRIOFOOD GROUP S.A.U in China and the EU on anti-dumping investigations of certain pork and by-products of pork.

On September 15, 2025, Vanno Meat Co., Ltd. submitted a Note on the Anti-Dumping Case of Related Pork and Pork Byproducts to Related Affiliated Companies.

On September 15, 2025, the Danish company Tomers submitted its Statement of Claims from Topex Denmark.

On September 16, 2025, the Dutch Embassy in China submitted the Comments on the Initial Disclosure of Pork and By-products of the Ministry of Commerce of the People's Republic of China.

On September 16, 2025, Dekeste Export Slaughter Slaughterhouse Co., Ltd. submitted comments.

On September 17, 2025, the Belgian Pork Group submitted a Situation Note on Anti-Dumping Investigations into Imported Pork and Byproducts Originally Produced in the European Union.

On September 17, 2025, Debra Meat submitted its comments.

On September 17, 2025, Jobstrell Boengut Co., Ltd. and Steyr Meat Co., Ltd. submitted the Comments on the Initiation of Anti-Dumping Cases.

On September 18, 2025, Fan Gur submitted a letter requesting a re-examination of anti-dumping duties on Belgian pork exporters.

On September 19, 2025, the Spanish Embassy in China submitted the Opinion of the Spanish Government on the Preliminary Decision on the Anti-dumping Investigation into

Imported Pork and Byproducts of Porks Originating in the European Union.

On September 22, 2025, Wiyan Bockster Limited and its associated public departments submitted the Preliminary Decision and Fact Disclosure Comments on Relevant Pork Anti-Dumping Cases.

On September 22, 2025, the French Pig Alliance and the Spanish Pig Industry Union submitted preliminary comments and submitted corrections to this material on September 30, 2025.

On September 22, 2025, the European Livestock and Meat Union submitted its Comments on the Proceedings of the Anti-Dumping Investigation of Imported Pork and Pork Byproducts Originating in the EU.

On September 22, 2025, Campovrio Foods Group Limited, 2000 Selected Meat Company Limited, EUROCANICAS INTEGRADAS B&B SL, Bopepol, Bothel Food Group, Osona Frozen Slaughter Limited, Special Meat Company Limited, Euro Center Meat Limited, Montanella Estate Limited, NORDANTRIP S.L., Triposona, S.A., Aurelio Castro y Gonzalez, S.A., JAMONDUL, S.L., Pork Sub-Commodity Division, First Meat Limited, EL POZO DE LOS PRADOS, S.L.L., S.L., SOC.COOP.ANDALUZA GANADERA DEL VALLE DE LOS PEDROCHES (COVAP), GRUPO OSBORNE, S.A. submitted notes on the suitability of enterprises.

On September 22, 2025, ALGO FOODS SAS, Valegran Slaughterhouse, Valegran Distribution, CIPA-COMPAGNIE INTERNATIONALE DE PRODUITS ALIMENTAIRES, Bigar Group, Abella, Socopa Meat, Shalar, EM EXPORT, French Pigs, Aulivia, Leadex, Kmagne, Decay, Rosley, LOUDEAC VIANDES SOCIETE BERNARD

submitted a statement on the company's response and submitted corrections to this document on September 30, 2025 and October 9, 2025.

On September 22, 2025, G. van Lanscut and his sons submitted a letter seeking review of the anti-dumping duties on Belgian pork exports.

On October 10, 2025, the investigation authority sent a letter to the Union of the French Pig Industry and the Spanish Pig Industry Union concerning the names of enterprises related to the investigation of pork and by-product anti-dumping investigations. On October 13, 2025, the Confederation of the Pig Industry of France and the West Ben Pig Alliance submitted a response.

On October 11, 2025, the Dutch Meat Industry Association submitted an application for meeting on the EU pork and pork by-product anti-dumping case, and applied for talks on the case on October 22. As the investigative body has decided on 31 October 2025. The hearing of the case was held on Sunday, therefore, the investigating authority informed the Dutch Meat Industry Association and asked it to submit relevant opinion statements at the hearing.

On October 14, 2025, Demp Limited submitted an application for correction of English name.

On October 20, 2025, the Investigative Authority sent a letter to the Confederation of the Pig Industry of France and the Spanish Pig Industry Union concerning further information on relevant enterprises. On October 23, 2025, the Confederation of the Pig Industry of France and the Spanish Confederation of Pigs submitted a response and a correction to the document was submitted on 4 November.

On 20 October 2025, the Investigative Authority sent a letter to the Belgian Meat Association concerning further information on relevant enterprises. On 23 October 2025, the Belgian Meat Association submitted its response.

On 22 October 2025, the Andalusian Refrigerated Meat Stock Company and Sorrell Slaughterhouse Industrial AG (MY) submitted a Letter of Interpretation between MISSA and FACCSA Corporation.

On October 23, 2025, the Belgian Pork Group submitted the Belgian Pork Group Association Note.

On October 27, 2025, Miny Austra Meat Company Limited submitted an application for correction of the English name of ICM Corporation.

On October 27, 2025, the company limited shares of Alentejo pig breed slaughterhouse submitted an application for correction of the English name of Maporal Company.

On November 3, 2025, the Danish Agriculture and Food Commission submitted the "Corrification or Confirmation of the Name of Producers Relevant to China's Pork Anti-Dumping Cases".

On November 3, 2025, JUIA submitted the JUIA Application for the Change of Name in English.

On 3 November 2025, Sierra Meat Union submitted the CELRA Application for the Change of Name in English.

On November 3, 2025, Vanno Meat Co., Ltd. submitted the "Response on the Company Affiliated in the Anti-Dumping Case of Pig Meat and Pig Byproducts and Exports

to China".

On November 20, 2025, Rabutar submitted his Opinions on Anti-Dumping Proceedings.

On November 21, 2025, Estelpe Negla Co., Ltd. submitted relevant materials regarding the name update.

On December 3, 2025, Ludaia Foods Limited submitted a confirmation document regarding the name of the company.

4. On-site verification disclosures.

Prior to the preliminary ruling, the investigation authorities carried out on-site inspections of Danish Crown Company Limited, Ritella Meat and Viyan Bockster Limited and related affiliates. According to the Provisional Rules for the Disclosure of Information on Anti-Dumping Investigations and the Provisional Rules for Field Verification of Anti-Dumping Investigations, the investigation authority disclosed the basic facts of on-site verification to the verified company on November 20, 2025. Within the specified timeframe, Wiyanbokst Ltd. and its affiliates submitted comments on the on-site verification disclosures. The investigative body took this into account in the final decision.

5. The Price Promise.

On October 13, 2025, the investigating body agreed to meet with the Danish Agriculture and Food Commission to hear its views on the case. Subsequently, on October 14, 2025, Crown Co., Daitshaw Denmark Limited, Danish Flagship Limited and Damp Limited submitted the Application for Price Commitment Relating to the People's Republic of China for related pork and pork by-products originating from the European

Union.

On October 20, 2025, Vijn Bockster Limited and its affiliated public departments submitted the Pricing Commitment on Exports to the People's Republic of China of Related Pig Meat and Pig Byproducts Originating in the European Union.

The applicant argued that the investigation authority should not accept the relevant price commitment application. First, the relevant price commitment application is confidential to the minimum import price limit and does not provide a substantial non-confidential summary, the applicant cannot effectively evaluate. The second is that the product segmentation specifications are very many, and there are large differences, and the price promise is not operable. The third is the lack of effective price commitment regulation.

The investigation authority reviewed the text of the price commitment application submitted by the relevant company and considered the relevant comments submitted by the applicant. The investigation authority found that the relevant application could not show that the damage caused by the dumping could be eliminated, and decided not to accept the price commitment application submitted by the aforementioned four companies such as Viyanbokster Limited and its affiliates and Danish Crown Limited Company.

6. Disclosure of information prior to finalization.

Before the final decision of this case, the investigation authority, in accordance with the provisions of Article 25 of the Anti-Dumping Regulations, disclosed to all interested parties the basic facts on which the final decision of the anti-dumping investigation in this case was based, and gave the above-mentioned stakeholders the opportunity to comment.

7. Public information.

In accordance with the provisions of the Anti-Dumping Regulations, the investigation authority will send all public materials received and produced during the preliminary investigation process to the Trade Relief Public Information Access Office of the Ministry of Commerce for all interested parties to find, read, extract and copy relevant public materials.

Products under investigation

(1) Description of the product under investigation.

Scope of investigation: Imported pork and pork by-products originating in the EU.

Name of the product under investigation: Pork and pork by-products.

Name of English: Certain pork and pig by-products.

Description of the product: The products under investigation are pig slaughtered and processed products, including fresh, cold and frozen pork; The food of fresh, cold and frozen pigs; Fat pork, pork fat without lean meat that is fresh, cold, frozen, dried, smoked, salted or salted, not refined or otherwise extracted; Fresh, cold, frozen, dry, smoked, salted or salted, whole or cut pig's intestine, bladder and stomach.

Main Purpose: Suitable for human consumption.

The product is classified in the Import and Export Tax of the People's Republic of China: 02031110, 02031190, 02031200, 02031900, 02032110, 02032110, y, y, y, y, y, y, y, y, 02091000, 05040011, 05040014, 05040029, 05040090. Non-pig products under the 05040029 and 05040090 tax codes are not included in the scope of this investigation.

(2) Classification of products.

Taking into account factors such as the availability of data, differences in pork and

by-products in different parts of the country, on July 9, 2024, the investigation authority issued the Notice on the Classification of Products in Relevant Pork and By-product Anti-Dumping Cases of Pork and Pork By-Products, which proposes to classify the products under investigation and similar products into the following seven categories and solicit the opinions of various stakeholders.

Type of code	The Description
The A's	Pig white stripes/ carcass (whether fresh or cold, frozen)
And B	Boned pig front legs, pig hind legs and pieces of meat (whether fresh or cold, frozen)
And C	Other pork (whether fresh or cold, frozen)
And D	Fat pig meat without lean meat, pig fat, cold, frozen, dry, smoked, salted or salted without refining or otherwise extracted
The " E"	Salted pig intestine (except pig head)
The F -	Pig liver (whether fresh or cold, frozen)
The " G"	Other pigs (whether fresh or cold, frozen)

(3) Relevant comments.

The European Commission, the Spanish government, the European Union for Livestock and Trade, the French Pig Union and Vannot Meat Co., Ltd. submitted comments on product classification, first, should distinguish between fresh, refrigerated and frozen products, because the EU mainly exports frozen pork, while the domestic market in China preferentially sells fresh products. Second, the distinction should be made between "Iberian pigs" and "white pigs". Third, the distinction should be made between "fat pork" and "pig

fat". Fourth, different parts of pork have different quality and price, such as pig head, heart, kidney, etc., should create relevant subcategories or other appropriate methods, fully consider quality, cost, trade level, production methods caused by different price differences. Some sample exporters advocated dumping margins using the company's own model classification. After the preliminary ruling, some stakeholders again advocated the foregoing comments.

The applicant submitted comments that companies have different classification methods or nomenclatures for subdivision categories, lack of uniform classification criteria, various stakeholders have not mentioned for further subdivision, can be implemented standards, in the case of exporters, domestic production enterprises, further segmentation will greatly increase the burden of responding enterprises and investigation agencies, affecting the normal completion of the case. After the preliminary ruling, the applicant commented that the damage assessment and analysis is not necessary to distinguish between fresh/cold and frozen products, because the production and processing process of the two, there is no difference in materialization characteristics, the two prices are high and low, the initial cut shows that the EU import price of 8 kinds of pig byproducts other than pig whip is lower than the price of domestic and specification products.

After examination, the investigation authority believes that, first, fresh, cold, frozen products production and processing process, are all through slaughter, segmentation, packaging, the difference is the storage method, the same specifications of fresh, cold, frozen pork products materialization characteristics have no substantive differences, therefore, the investigation organs do not distinguish between fresh, cold, frozen pork

products to be divided. Second, the Spanish government did not submit evidence of a significant difference in the prices of pork and pork by-products of "Iberian pigs" and "white pigs", and the investigative authorities decided not to adopt it.

Third, there is no significant difference between fat pork and pig fat in terms of apparent characteristics, prices and uses, and neither China Customs nor Eurostat have differentiated pig meat and pig fat statistics, but merged into a single tax number. As a result, the investigative authorities do not distinguish between them. Fourth, when investigating organs conduct preliminary classification, comprehensive consideration is given to the parts of the products under investigation, customs classification, and burden of investigation organs, and other factors, and categories of pork and pork by-products have been subdivided. In order to further consider the differences between the different categories of pork proposed by the relevant stakeholders, the investigating authority decided initially to calculate the margin of dumping provisionally by each company's own model classification. At the same time, taking into account that companies have different classification methods or naming of subdivision categories and lack of uniform classification criteria, the preliminary classification method of the investigation authority is still used when assessing the price impact of the product under investigation on the domestic industry.

On February 28, 2025, the applicant submitted the Recommendations on Improving the Description of the Main Purpose of the Product under investigation, stating that the purpose of the filing notice regarding the use of the product under investigation was described as "the main purpose: Mainly for human consumption", consistent with the description of the product's use of the relevant tax code, it is recommended to be perfected

as "main use: Suitable for human consumption" does not change the scope of the product under investigation in this case. On March 4, 2025, the investigation authority sent a letter asking all interested parties to comment on the proposal submitted by the applicant to improve the description of the main uses of the product under investigation. No interested party submits comments by the specified deadline. In the preliminary ruling, the investigation authority decided to accept the relevant recommendations of the applicant for the time being. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

Dumping and dumping margins

(1) The final determination of normal value, export price, adjustment project.

Litera Meat S.L.

1. The normal value.

PINI ITALIA SRL, S.R.L. and GHINZELLIS R.L. are affiliated companies of LITERA MEATS L. during the dumping investigation period, neither PINI ITALIA SRL nor Kinzeli LLC exported the products under investigation to China. The Italia LLC and Kinzeli Limited liability company assert that their products and Ritella Meat Foods' pork products are isolated from each other due to quarantine requirements, are produced and sold independently, and the selling prices and production costs of pig meat between different companies are completely uncomparable, so the investigation authorities in calculating the dumping margin of the products investigated by Ritella Meat Foods to China should be based only on the normal value of the EU market sales price and cost of Ritella Meat Foods

Company's own EU market sales and costs, and should not take into account the sale and cost of the EU market of Italy Limited liability company and Jinzeli LLC.

After review, Ritella Meat Foods Company, Bini Italy Limited Liability Division and Kanzeli Limited Liability Company set up their respective sales and procurement and other commercial departments, during the dumping investigation period, Bini Italy LLC and Kinzeli Co., Ltd. did not sell the same products to Ritella Meat Food Company, Rittela Meat Foods Company only sells a small number of products of the same type of investigated products to RITELLA Meat Foods, taking into account the relevant products and pork products of the Ritella Meat Food Company. products due to quarantine requirements isolate from each other, the investigation authority provisionally accepted the company's claim, based on the internal sales and cost data of Ritella Meat Foods Company to determine the normal value. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling. Before the official start of the field inspection, the company advocates minor corrections to the content of the questionnaire, after on-site verification and further investigation, the investigation authority decided to accept the company's relevant claims, related corrections affected the company's export transactions and production costs, costs, etc., the final ruling investigation authority to investigate the data corrected by the company.

The investigation authority reviewed the classification of the products investigated by Ritella Meat and similar products, and decided to temporarily accept the classification of products used by the company in its management system. After the preliminary ruling,

the company submitted comments, arguing that the seven categories of products divided by the investigation authority should be used to divide the product models, and the investigation authority should adjust the division of certain specific products between the seven categories of product models of the company. In this regard, the investigative bodies have been reviewed. For reasons of fair comparison, the investigative authorities in the preliminary ruling used the model number of the company's response report and internal management. After further investigation, the investigation organ in the final ruling decided to maintain the preliminary finding and not accept the relevant claims of the company. Moreover, because the investigation authorities have adopted the product classification model within the company, the company's claim on how some specific models should be divided into seven categories of product models is irrelevant to the investigation in this case.

The investigator reviewed sales in the EU. During the dumping investigation period, the company's total sales in the EU accounted for more than 5% of the number of products surveyed for exports to China during the same period. The investigation authorities further reviewed the internal sales of sub-model sales, only a number of models accounted for more than 5% of the number of surveyed products exported to China during the same period, and some models sold in the EU accounted for less than 5% of the number of surveyed products exported to China during the same period. According to Article 4 of the Anti-Dumping Regulation, in the preliminary ruling, for the number of sales in the EU accounted for more than 5% of the proportion of exports to China during the same period, the investigation authority decided to temporarily rely on the sales in the EU of these models as the basis for

determining the normal value;For some models with sales in the EU accounting for less than5%of exports to China during the same period, the investigation machine decided to temporarily adopt the method of structural normal value to determine its normal value.After the preliminary ruling, there were no comments from stakeholders in this regard.After on-site verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the company's affiliated transactions.During the dumping investigation period, the Company sells similar products to associated and non-affiliated customers within the EU.Upon review, there was a significant difference between the associated sales price and the non-associated sales price.The investigation authority believes that the related sales price cannot reflect the normal trade process, and the preliminary ruling decided to temporarily rely on the domestic sales after excluding the related transaction as the basis for determining the normal value.After the preliminary ruling, there were no comments from stakeholders in this regard.After on-site verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the production costs, costs and related supporting documents submitted by the company, decided to provisionally accept its reported production costs and cost data, and accordingly conducted a preliminary review of whether the unrelated internal sales transaction was lower than the cost.After review, during the dumping investigation period, the number of sales below cost accounted for more than20%of the number of unrelated intra-related sales.In the preliminary ruling, the

investigation authority decided to temporarily determine the normal value of this type of product by excluding non-associated internal sales below cost sales. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative organs decided to maintain the preliminary determination in the final ruling.

For other models with no domestic sales or domestic sales as a proportion of exports of less than 5%, the preliminary ruling of the investigation authority temporarily determines the normal value on the basis of its production costs, fees and profit margins realized by the company in the normal course of trade within the EU. After actual verification and further investigation, the investigation organs in the final ruling recalculated the normal value of the structure adjustment project such as freight and pre-sales warehousing fees, and the other contents maintained the preliminary determination.

2. The export price.

The investigation authorities reviewed the company's exports of the products under investigation to China. During the dumping investigation period, the Company's export transactions to China were sold directly to non-affiliated customers. In accordance with the provisions of Article 5 of the Anti-Dumping Regulations, the preliminary investigation authority decided to determine the export price on the basis of the transaction price. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

3. Adjustment of the project.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the normal value adjustment project, after a preliminary review, the preliminary investigation decided to temporarily accept the company's claims for refunds and indemnities, early payment discounts, inland freight-factory to distribution warehouse, pre-sales warehousing costs, inland transportation charges-distribution warehouse to customer, inland insurance premiums, credit fees, commissions, etc. Adjustment claims. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, after a preliminary review, the preliminary investigation mechanism decided to temporarily accept the company's claims for refunds and indemnities, international transport costs, international transport insurance, packaging costs, credit fees and commissions. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

4. About the onshore price (CIF price).

After review, the investigation authority in the preliminary ruling decided to

temporarily accept the company's onshore price data. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The sample exporter Danish Crown A/S and its affiliated producers DAT-Schaub A/S, DAT-Schaub Spain S.L.U. and DAT-Schaub France S.A.S. all exported products to China during the dumping investigation period, and the investigatory authority proposed to determine the dumping margins of the respective companies and then calculate the dumping margins of the associated producers on the basis of the amount of export weighting of each company. After the preliminary ruling, there were no comments from stakeholders on this matter. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

Danish Crown Company Limited

(Danish Crown A/S)

1 ...Normal value.

The investigation authority reviewed the classification of the company's products under investigation and similar products. In the preliminary ruling, the investigation authority decided to temporarily accept the method of the company's internal model division. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the recognition at the time of the preliminary ruling in the final ruling.

The investigator reviewed the company's sales in the EU. During the dumping

investigation period, the company's sales in the EU accounted for more than 5% of the number of products surveyed for exports to China during the same period, in line with the quantity requirements to determine the normal value. The investigation machine further reviewed the sub-model sales in the EU, the company exported to China of each model of the products surveyed, some models sold in the EU accounted for more than 5% of the number of surveyed products exported to China during the same period; Some types of products sold in the EU accounted for less than 5% of the number of surveyed products exported to China during the same period. In accordance with the provisions of Article 4 of the Anti-Dumping Regulation, in the preliminary ruling, for some models with sales in the EU accounting for more than 5% of exports to China during the same period, the investigation authority decided to temporarily rely on the sale of these models within the EU as the basis for determining the normal value; For some models with sales in the EU accounting for less than 5% of exports to China during the same period, the investigation authority decided to temporarily adopt the method of structural normal value to determine its normal value. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the company's affiliated transactions. During the dumping investigation period, the company sells similar products to affiliated and non-affiliated customers in the EU, but there are significant differences in the EU-related and non-associated sales prices of some products. In the preliminary ruling, the investigation authority believes that the sales price of this type of product is affected by the relationship,

can not reflect the normal trade process, decided to temporarily rely on the exclusion of related transactions in the EU sales as the basis for determining the normal value of the corresponding model product. Some models of products only exist in the EU related sales, the preliminary ruling investigation authority decided to temporarily adopt the normal value of the structure method to determine its normal value. For other models of products, there are only non-related sales within the EU, or at the same time there are related and non-associated sales within the EU, but there is no significant difference between the related sales price and the non-associated sales price, the investigation authority decided to temporarily rely on the corresponding model of the whole EU sales as the basis for determining the normal value. After the preliminary ruling, there were no comments from interested parties in this regard. After field verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the production costs, costs and related supporting documents submitted by the company. As for the direct material cost in the production cost, in the preliminary ruling, the investigation authority believes that the company's response on the cost accounting method of by-product raw materials is not completely consistent, and for the company's largest sales of the specific model product (as by-product accounting), the investigation agency calculated its direct raw material costs based on the determining party method and response information of the direct raw material cost answered by the answer, found that there is a significant difference between the direct raw material cost and the cost of the specific model products submitted by the

company. Therefore, in the preliminary ruling, the investigation authority believes that the company determines the direct raw material cost of by-products without taking into account all historical selling prices. In view of the case under investigation products and similar products in a large number of models of products accounting by the company as a by-product, the company's accounting method for the direct material cost of by-products has an important impact on the determination of the direct material cost of the company's products when determining the direct material cost of by-products, and the investigation authority believes that the direct material costs of each type of products submitted by the company can not reasonably reflect the production and sales costs related to the products under investigation, the investigation authority decided to reassess the company's direct material costs according to the sales revenue of each type of product during the dumping investigation period.

After the preliminary award, the company submitted comments and advocated: First, the company's answer to the direct raw material cost method only focuses on different statements, and does not mean that the company's by-product cost accounting method is inconsistent. In accordance with Annex II and Article 6, paragraph 8, of the WTO Anti-Dumping Agreement, where the investigating authority does not accept evidence or information from the interested party, it shall notify the provider of the reasons and provide the opportunity for further clarification within a reasonable period, taking into account the requirement of a time limit for the investigation. If, in the opinion of the investigating authority, the statement remains unsatisfactory, the reasons for the refusal of evidence or information shall be set out in the final decision. Second, the full cost of the company's

products is not only direct materials, but also direct labor and other costs, only because the calculation found a large difference to determine that the company did not consider the full historical price is not true, the company in determining the direct material cost of by-products to consider the full historical selling price. Third, under Article 2.2.1.1 of the WTO Anti-Dumping Agreement, costs should normally be calculated on the basis of records maintained by the inspected exporter or producer, provided that such records conform to generally accepted accounting principles in the exporting country and reasonably reflect the costs of production and sales associated with the product under investigation. All the cost data submitted by the company in the reply are from the accounting records of the financial system, which conforms to generally accepted accounting principles and truly reflects the production and sales costs associated with the product under investigation, even if the investigation authority believes that the direct material cost of the product does not reflect the entire historical price of the product, but this can not deny the actual cost of the company, the company has been in the production and operation for many years of this cost accounting, its data comes from the financial system and is true and reliable, there is no reason to refuse to use the cost of the company's financial records. Fourth, if the investigation authority considers the by-product direct material cost accounting basis is insufficient, it should only be for the cost of by-products to require additional explanation or re-sharing, should not be expanded to all products, only on the basis of by-product cost, the main product and all other products of direct material costs to be uniformly redistributed, lack of factual basis, but also violate the rationality and matchability principle of cost accounting.

In this regard, the investigative bodies have been reviewed. First, because the

accounting treatment of product costs in the original questionnaire was too general, the investigating authorities issued the first supplementary questionnaire. Since the responses to the first supplementary questionnaire were inconsistent with the original responses, the investigating authority sent a second supplementary questionnaire asking the company to take a step further, stating the reason that " the two responses were not consistent". In the second supplementary response, the company responded. In the field verification, the investigation authority asked the company to further clarify the method of determining the cost of direct raw materials for by-products, and the company referred to the deduction factors that had not been answered in the previous three responses. After the preliminary ruling, the investigation organs also made disclosures, giving the company sufficient time to submit comments. Accordingly, the investigative bodies considered that through the second supplementary questionnaire, field verification and preliminary disclosures and comments, the investigatory authority had informed the company of the reasons in question and provided an opportunity to provide further clarification within a reasonable time. According to the company's more specific description at the time of the inspection in the field and the comments submitted after the preliminary ruling, the investigation authority believes that the company in the answer and the original response stage did not comprehensively and detailed answer the cost of direct raw materials by-products, and each response focus is different, resulting in the investigation agency can not understand the relevant contents in a timely and accurate manner, the company's response information has seriously affected the relevant investigation. Taking into account the company's statement in the supplementary responses and field verifications and the comments made after the

preliminary review, and in the light of the analysis of the second to four points below, the investigating authorities were of the view that the further clarification provided by the company could not show that the direct material costs submitted by the company could reasonably reflect the production and sales costs associated with the products under investigation, and therefore decided not to use the direct raw material costs submitted in the responses. Second, the calculation of the cost of direct raw materials for specific models of products with the largest sales of the company in the preliminary judgment is based on the company's supplementary reply to its determination method, because the company's reply does not mention the relevant deduction factors, resulting in the preliminary ruling investigation organs also did not make corresponding deductions. In the real verification, how to determine the unit price factor of the direct raw material cost of the product with the largest number of specific models sold, the company said that it could not provide specific method of calculating any supporting documents, was determined in a certain way, in view of the company's inability to provide any specific supporting documents, the determination of the company's answer is to mention the pre-predicted price, and may exist in the hand information is not comprehensive, only asked part of the content, subjective decision of the hand, it is difficult to show that the company determines the direct original material unit price coefficient comprehensively considered the whole actual market price. the investigation authority decided to measure the direct raw material cost of the model product according to the more detailed specific methods described in the company's field verification and the actual sales price data submitted by the company to sell the largest number of specific products, and the calculated direct raw material cost data is still

about 20% difference with the direct raw material cost submitted by the company. Therefore, the investigation authority cannot accept the company's relevant claims, after on-site verification and further investigation, the investigation authority believes that the company in determining the cost of direct materials by-products did not consider all the actual sales price, and only considered part of the actual selling price. Third, the investigation authority does not deny that the cost data submitted by the company in the reply came from the financial system accounting records, in accordance with the generally accepted accounting principles, and was used by the company for many years, but based on the above second point analysis, the investigation authority believes that the company only considered part of the actual selling price when determining the cost of the by-product direct raw materials, did not take into account all the actual sales price, therefore, the investigation authority found that the direct raw material cost data submitted by the company did not reasonably reflect the production and sales costs related to the products under investigation. Fourthly, with regard to the relationship between the direct raw material costs of the products submitted by the company, the company's response to question 7 in the first supplementary questionnaire, the answer to question 5 in the second supplementary questionnaire, and the explanation in the field verification all indicated that the determination of the cost of production of its main product was significantly affected by the determination of by-product production costs. Considering that the company is surveyed products and similar products have a large number of models of products accounting as by-products, and by-product direct raw material cost accounting method has an important impact on the determination of the direct material cost of other products, the company determines that by-product direct

material cost only takes into account part of the actual sales price, after on-site verification and further investigation, the investigation agency found that the direct raw material costs submitted by the company can not reasonably reflect the production and sales costs related to the products being investigated, the investigation authority decided to re-share the company's direct material costs according to the sales revenue of each type product during the dumping investigation period.

For other production costs other than direct material costs, in the preliminary ruling, the investigation authority decided to temporarily accept the company's response data. After the preliminary ruling, there were no comments from stakeholders on this matter. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

With regard to costs, since the company did not report the costs as requested by the questionnaire, the investigative organs were re-shared at the time of the preliminary decision. After the preliminary award, the company submitted comments and advocated: First, the pork sector cost data and other cost data should be accepted, as the pork sector data is derived from the company's financial system and accounted for independently by the company, the costs of other parts of the company should not be shared to the products under investigation and similar products, and field verification has verified the specific content of other costs. Second, for direct sales costs such as freight, the company believes that the transportation reported in its table 4-2 is based on the actual different modes of transport of the market, but the cost-sharing in table 6-5 is to share the costs of the global market as a whole according to the unified standard, the difference is normal and reasonable

due to different caliber and purpose. Third, according to the proportion of the gross profit of the sub-market products of the pork sector to share costs to different products in different markets, because the method covers both revenue and sales direct costs, can more deeply reflect the value creation process, more rational sharing or interconnection costs to different products or markets, more profitable products or markets will bear more indirect costs, more accurately reflect the actual operating conditions of the company. Moreover, since the company would not carry out this cost-sharing on a daily basis and only for response purposes, there was no supporting material. At the same time, in accordance with the provisions of Annex II and Article 6, paragraph 8, of the WTO Anti-Dumping Agreement, the investigating authority shall notify the provider of the information or evidence submitted and give it the opportunity to further explain it within a reasonable time, with due consideration being given to the time limit of the investigation. If the competent authority considers that the statement remains unsatisfactory, the reasons for the refusal should be elaborated in the final decision.

In this regard, the investigative bodies have been reviewed. First, in the response, the company did not specify the method of reporting the departmental costs in table 6-5, and also affected the review by the investigation organs on the sharing of departmental costs to different products in different markets. In the field verification, the company explained to the investigation authorities the filler law of the department's costs in Table 6-5, which is the pork department in which the products under investigation and similar products are located, and the daily operation of the company independently calculates the costs of the department, and the answer data is filled directly by the company according to the financial

system data. The company also explained to the investigation authorities the specific content of "other costs", related to the products under investigation and the production and operation of similar products. The investigation authority verified the records of the company's financial system and decided to accept data on pork sector costs and "other costs" as reported by the company's responses in the final decision. In the field verification, the investigation agency found that the cost of a "specific project" reported in table 6-5 is also related to the production and operation of the products under investigation and similar products, after further investigation, the investigation authority decided to include it in the scope of cost-sharing of the products under investigation and similar products. Second, with regard to freight and other direct sales costs, after further investigation, the investigation organs believe that, as stated in the preliminary comments of the company, "Responsibility table 4-2, the transportation reported in table 4-2 is based on the actual different modes of transport of the sub-market, but the cost-sharing in table 6-5 is the cost of the global market as a whole according to the unified standard", compared with table 6-5 will share the company's global freight and other direct sales costs according to the unified standard, direct sales costs such as freight reported in table 4-2 can more accurately reflect the actual cost of direct sales costs such as freight of similar products. therefore, in the final ruling, the investigation authority decided not to accept the company's relevant claims, using direct sales costs such as freight as reported in questionnaire 4-2 as direct sales costs for similar products. Third, with regard to the proportion of indirect costs, the investigation authority believes that the company does not share such costs in its daily operations, and for the purposes of the investigation of the case, a method that reasonably reflects the production

and sales costs related to the product under investigation is required to share the indirect costs among different products in different markets. From the perspective of cost, the occurrence of overheads such as administrative expenses, financial costs and indirect sales costs are not directly related to the company's specific product sales transaction, is to maintain the company's normal operation of the overall costs incurred, and all the company's sales transactions are an indispensable part of its normal operation, including losses or low-profit sales, indirect costs are often difficult to judge the actual profit results of the company's sales. From the perspective of the company's contribution, getting higher profit is the company's subjective pursuit of the reasonable goal, but the actual operation of the company will also have a loss or lower profit sales, this kind of sales is also an indispensable part of the company to maintain the normal operation of the company, if only from the profit perspective of different sales contribution, one-sided ignore the loss or low profit sales for the company's overall normal operation contribution, such as the latter may bring more cash inflows or receivables to the company, improve the cash flow status or asset status of the public division. Moreover, the sales revenue is the amount actually incurred when the company sells the products, but gross profit is determined by the sales income minus the cost of sales, and it will also be affected by the company's accounting for different product cost methods. In addition, while the company does not share costs on a daily basis, it does not provide sufficient justification for the failure of the company's responses to justify its claim for the sharing methodology. The preliminary investigation machine has notified the company of relevant matters and given it the opportunity to comment. Therefore, after further investigation, in the case of the company does not provide

supporting documentation on its claim method, taking into account the purpose incurred by indirect costs and the contribution of different sales to the company, the investigation agency believes that the proportion of gross profit, the proportion of sales revenue to share indirect costs can more comprehensively and objectively reflect the actual situation of the company, so as to more reasonably reflect the production and sales costs related to the product under investigation, the final ruling investigation authority decided not to accept the company's relevant claims, use sales revenue as a proportion of indirect expenses.

Based on the above adjusted production costs and costs data, the investigation authority reviewed whether the various models of similar products in the EU were sold below the cost. After review, during the dumping investigation period, some of the company's models in the EU less than the number of sales in the EU accounted for more than 20% of the number of sales in the EU, the investigation authority decided to use the exclusion of less than cost sales to determine the normal value; The number of sub-model products sold below cost in the EU does not exceed 20% of the number of sales in the EU, and the investigation authority decided to use all transactions to determine the normal value. For sub-models that use the Structural Normal Value Method to determine the normal value, the preliminary investigation authority decided to determine the normal value on the basis of its production costs, costs and profit rates realized in the normal course of trade within the EU.

After the preliminary ruling, with regard to the profit margin of the normal value of the structure, the company submitted comments that, in accordance with the provisions of Article 2.2.2 of the WTO Anti-Dumping Agreement, the actual data of profits should be used,

the company profits in table 6-5 and the profits of the pork sector and the sales of similar products in the EU market are actual profits. Moreover, the profit margin derived from the exclusion of related transactions and sales below cost in the preliminary award should not be used, in violation of the above-mentioned WTO rules, since the meaning of the "normal course of trade" in article 2.2.1 of the Anti-Dumping Agreement is different from the "normal course of trade" in article 2.2.2, and the profit determined by any method may not exceed the profit normally realized by other exporters or producers in the domestic market of the country of origin in the domestic market of the country of origin.

After review, the investigation authority believes that, first of all, the normal value profit rate used by the investigation organ is based on the actual data of the sales of similar products within the company in the EU, the answer table 6-5 profit of the company and the pork sector are included in the sales to China and third countries, and the profits of the EU market sales of the same products are affected by the above direct raw material costs and cost sharing problems, can not accurately reflect the actual situation of sales of similar products in the EU. Secondly, the investigation authority believes that according to the specific circumstances of the company in this case and the relevant evidence materials, and taking into account the abnormally related domestic sales and below-cost sales of more than 20% below cost domestic sales on profits, the investigation machine believes that the company is based on the actual sales of similar products in the whole EU, and to exclude the abnormally related sales and below cost sales accounted for more than 20% of the profit rate determined after the company in the normal trading process of the production and sale of similar products is the actual data of the company production and sales of similar

products in the normal trading process. Finally, in the opinion of the investigating authorities, there is no evidence that the profit margin determined by the above method exceeds the amount of profit normally achieved by other exporters or producers selling the same product in the domestic market of the country of origin. Therefore, in the final ruling, the investigating authority decided not to accept the company's claims, using the profit margin of the company's actual data on the production and sale of similar products in the ordinary course of trade as a profit rate of the normal value of the structure.

In addition, after field verification and further investigation, the investigation organs in the final ruling recalculated the adjustment of the normal value of the structure such as freight costs and pre-sales warehousing fees.

2 ... Export prices.

The investigation authorities reviewed the company's exports of the products under investigation to China. Public Department response shows that a small number of models in the dumping investigation period export value of 0 or negative value, for this part of the transaction, the investigation authority decided not to include the dumping margin calculation scope in the preliminary ruling. During the dumping investigation period, some of the company's export transactions were sold directly to non-affiliated customers in China, some transactions were sold to Chinese affiliated companies, some of which were resold directly to non-affiliated customers in China, and some were resold to non-affiliated customers in China after simple processing, and some were processed into other products for resale. In accordance with the provisions of Article 5 of the Anti-Dumping Regulations, for export transactions sold directly to non-affiliated companies, the preliminary

investigation authority decided to determine the export price on the basis of the transaction price. For transactions sold to Chinese affiliates, the company's reply states that the transaction between the affiliated companies is a market behavior, and the transaction price is also the market price. The investigation authority reviewed the sales price and sales volume of the company's different models of products and non-associated sales, and decided in the preliminary ruling to accept the company's claims provisionally, as the basis for determining the export price according to the company's sales to Chinese affiliated companies. After the preliminary ruling, there were no comments from stakeholders in this regard. After field inspection and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

3 ...Adjustment of the project.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the normal value adjustment project, after review, the investigation authority in the preliminary ruling decided to provisionally accept the company's claim of inland transportation costs-factory-to-distribution warehouse, pre-sale storage costs, factory loading and unloading fees and other related costs, credit fees, commissions, freight, freight, freight insurance and other adjustment claims. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the

preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, after review, the investigation authority in the preliminary ruling decided to temporarily accept the company's claim of inland transportation costs-factory-to-distribution warehouse, pre-sales warehousing costs, inland transportation - factory/warehouse to export port, factory loading and unloading fees, international transport costs, international transport insurance premiums, credit costs and other adjustments. After the preliminary ruling, there were no comments from stakeholders in this regard. After field inspection and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

4 About the onshore price (CIF price).

After review, the investigation authority in the preliminary ruling decided to temporarily accept the company's onshore price data. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

Daitshaw Denmark Limited

(DAT-Schaub A/S)

1. The normal value.

The investigation authority reviewed the classification of the company's products under investigation and similar products. In the preliminary ruling, the investigation authority decided to temporarily accept the method of the company's internal model

division. After the preliminary ruling, there were no comments from stakeholders in this regard. After factual verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

During the dumping investigation period, the company exported two models to China, Model 1 and Model 2. The investigator reviewed the company's sales in the EU. During the dumping investigation period, the company sold only Model 2 products in the EU, and its sales accounted for the proportion of the company's exports to China of the products under investigation and the proportion of the company's exports of the model to China under investigation of less than 5%. In accordance with article IV of the Anti-Dumping Regulations, for Model 2, the preliminary investigation authority decided to determine its normal value on the basis of the normal value of the structure. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the production costs, costs and related supporting documents submitted by the company, and decided to provisionally accept the cost data reported by the company in the preliminary ruling. With regard to production costs, after review, the investigation agency found that the company has to purchase some of the main raw materials from the related party, the questionnaire clearly requires the company to provide related raw materials when the production costs and costs of related raw materials should be provided, but the company did not comply with the request of the question volume to provide relevant information, in the case of the investigation authority issued a

supplementary question volume on this issue, the company did not provide relevant information, but only explained that its purchase of raw materials is market behavior. In this regard, the investigation authority believes that for the main raw materials, the company all self-affiliated companies purchase, the production cost and cost information of the associated company for the examination of whether the related procurement transaction is a market behavior, can reflect the market price is very important, is necessary investigation information, the company in the supplementary questionnaire explanation only put forward the relevant claims, but did not provide evidence support for its claims. As a result, the investigating authority decided not to accept the explanations provided by the company in the supplementary responses and the production cost data it submitted in the responses. Since the company did not provide the necessary investigative information in the questionnaire and the supplementary questionnaire, in accordance with the provisions of Article 21 of the Anti-Dumping Regulation, the preliminary investigation authority decided to decide provisionally on the basis of the facts already obtained and the best information available, and the investigating authority temporarily adopts the average of the production costs of the corresponding models of its EU-related manufacturers close to the sales price of Model 2 products as the production cost of the specific product. After the preliminary ruling, there were no comments from stakeholders in this regard. According to the company's explanation in the field verification, it also indicated that it did not procure raw materials from affiliated companies at market prices. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

In the preliminary ruling, the investigating authority decided to determine its normal value on the basis of the production costs, costs and profit margins of its affiliated producers in the EU in the normal course of trade within the EU. After the preliminary ruling, the company submitted comments, arguing that according to the provisions of Article 2.2.2 of the WTO Anti-Dumping Agreement, the profit margin of the normal value of the structure should first use the company's own profit rate, and the profit rate of the associated company's normal trading process in the absence of explanation is not in line with the above legal provisions. After review, the investigation authority believes that the company itself does not have the profit rate of actual data on the production and sale of similar products in the process of regular trade, taking into account the related company also produces and sells similar products and similarities in business management, and that only one of the related manufacturers in the normal course of trade in the actual data of the production and sale of the same products in the ordinary course of the profit margin, the investigation authority decided to use the above profit rate of the associated producer as the normal value of the company structure.

For the normal value determination method of company model products, see paragraph 6 of the outgoing price section below.

2. The export price.

The investigation authorities reviewed the company's exports of the products under investigation to China. During the dumping investigation period, some of the company's export transactions are resold to non-affiliated customers in China through the EU affiliated company, and some export transactions are first exported through the EU affiliated

company to an affiliated company in China, and then resold to China's non-affiliated customers. In accordance with the provisions of Article 5 of the Anti-Dumping Regulation, in the preliminary ruling, the investigation machine decided to temporarily adopt the sales price between the EU affiliated company and China's unaffiliated customers as the basis for determining the export price; For export transactions where the EU affiliated company is exported to an affiliated company in China and then resold to China's non-affiliated customers, the investigation authority decided to temporarily adopt the structured export price method, using the sales price between the affiliated company in China and China's non-affiliated customers as the basis for determining the export price. After the preliminary ruling, there were no comments from stakeholders in this regard. After field inspection and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

In addition, the company also through the Hong Kong affiliated company in the form of material processing to ship the model to the Chinese related processing enterprises for entrusted processing, and the Chinese related processing enterprises are processed and then exported to Hong Kong affiliates. The company asserts that the ownership of the goods throughout the process has always belonged to the company, the company does not issue invoices to China's associated processing enterprises, Chinese related processing enterprises do not pay any money or fees to the company, the company will pay processing fees to the Chinese related processing enterprises, such processing does not belong to the export sales, should not be included in the dumping margin calculation scope.

The applicant commented that according to the relevant laws and regulations of

China and the practice of the General Administration of Customs, whether imported products under general trade or under processing trade (including feed processing and incoming processing) are imported goods; Both the WTO Anti-Dumping Agreement and the EU's anti-dumping practices require the investigating authorities to include imports under processing trade such as incoming processing when calculating the margin of dumping and assessing or reviewing the amount of dumped imports.

In the preliminary ruling, the investigation authority decided to temporarily include this part of the export in the scope of the dumping investigation. After the preliminary ruling, the company submitted comments, reiterated the previous claim, and further pointed out that there is a difference in the nature of trade between the processing and feed processing, and the invoice of the invoice in the form of the invoice should not be used to determine the dumping margin; The processing business is the contracting relationship is not a buying and selling relationship, so it does not belong to the normal trading process, and there is no practical significance of the export price, should not be included in the dumping margin calculation range; The applicant's failure to respond to the material processing relationship and there is no real export price, confuses the difference between processing and feed processing, and the claim of WTO rules and domestic laws and regulations only for damage investigation, and dumping investigation is not related to the dumping investigation, the applicant's claim that the EU will be processed into the dumping margin calculation lacks a factual basis.

In this regard, the investigative bodies have been reviewed. The investigating authorities noted some of the specifics of the processing trade mentioned by the company

in the commentary, and the preliminary ruling did not use the formal invoice price to determine the dumping margin. Moreover, the investigative authorities believe that the claim that processing trade is not part of the normal trade process lacks a legal basis. In addition, the company submitted the corresponding goods in the supplementary reply documents of the import declaration certificate, part of which is handled by Chinese customs as imported goods, the corresponding goods have entered the territory of China and used in the production of downstream products. Therefore, in the final ruling, the investigation authority decided not to accept the relevant claims of the company and included this part of the export in the scope of the dumping investigation.

Due to the relationship between the company and the Hong Kong affiliates and the Chinese related processing enterprises, and the production of related raw materials in the EU (see paragraph 3 of the normal value of the company's decision), the preliminary investigation authority decided to determine the dumping margin of this part of the export on the basis of the average of the dumping margin of type 1 exported by Chinese non-affiliated additive manufacturing enterprises in this case. In the preliminary ruling, the normal value and export price determined by the margin of dumping, adjustment items and CIF prices are also determined accordingly, and the other parts of the award will not be repeated. After field verification and further investigation, the investigation machine decided to maintain the determination of the preliminary ruling in the final ruling.

3. Adjustment of prices.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items

affecting price comparability of the company one by one.

(1) The normal value part.

On the normal value adjustment project, after review, the investigation authority in the preliminary ruling decided to provisionally accept the company's claim of inland transportation costs-factory-to-distribution warehouse, pre-sales warehousing costs, factory loading and unloading fees and other related costs, credit costs and other adjustment claims. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, after review, the investigation authority in the preliminary ruling decided to temporarily accept the company's claim of inland transportation costs-factory-to-distribution warehouse, pre-sale storage costs, factory loading and unloading charges, international transport costs, international transport insurance premiums, import customs duties, import customs charges, credit charges, other items that need to be adjusted. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

With regard to the indirect costs of Chinese affiliated companies, the investigation organs in the preliminary ruling decided to supplement the adjustment based on the company's response data. With regard to the profits of affiliated companies in China, the

company advocates the calculation after deduction of procurement costs and related direct sales costs based on the sale price. In the preliminary ruling, the investigation authority believes that the company advocates the use of the procurement cost for the associated procurement price, the method claimed by the company will lead to the calculated profit is affected by the correlation relationship, the investigation organ reviewed the profit sheet provided by the company in the financial report, selecting the profit rate that can reflect the normal operating conditions of the company to adjust. After the preliminary ruling, there were no comments from stakeholders in this regard. After factual verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

4. About the onshore price (CIF price).

After review, the investigation authority in the preliminary ruling decided to temporarily accept the company's onshore price data. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

Detcho Spain Limited

(DAT-Schaub Spain S.L.U.)

1) Normal value.

The investigation authority reviewed the classification of the company's products under investigation and similar products. In the preliminary ruling, the investigation authority decided to temporarily accept the method of the company's internal model

division. After the preliminary ruling, there were no comments from stakeholders in this regard. After factual verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

The investigator reviewed the company's sales in the EU. During the dumping investigation period, the company exported to China a number of models of the products under investigation, the company sold only one of the specific products in the European Union, the number of sales in the EU accounted for the proportion of the company's exports to China the number of products under investigation and the proportion of the company exported to China the number of products under investigation are more than 5%. In accordance with the provisions of Article 4 of the Anti-Dumping Regulation, the preliminary investigation authority decided to temporarily rely on the model's intra-EU sales as the basis for determining the normal value. For other models not sold in the EU, the investigating authority in the preliminary ruling decided to use the method of structural normal value to determine the normal value. After the preliminary ruling, there were no comments from stakeholders on this matter. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the company's affiliated transactions. According to the questionnaire, during the dumping investigation period, the company only sells to associated customers within the EU for one type of product sold in the EU. In the preliminary ruling, the investigating authority decided to temporarily use the method of constructing normal values to determine its normal value. After the preliminary

ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the production costs, costs and related supporting documents submitted by the company, and decided to provisionally accept its reported production costs and cost data. For the company's exports to China of a number of products subject to investigation, since there is no normal trade process sales within the EU, the investigation authority decided to determine its normal value on the basis of its production costs, fees and profit margins realized by its EU-affiliated producers in the normal course of trade within the EU. After the preliminary ruling, the company submitted comments, arguing that according to the provisions of Article 2.2.2 of the WTO Anti-Dumping Agreement, the profit margin of the normal value of the structure should first use the company's own profit rate, and the profit margin of the associated company's normal trading process in the absence of explanation is not in line with the above legal provisions. After review, the investigation authority believes that the company does not exist in the normal course of trade production and sale of the actual data profit rate of similar products, taking into account the similarities in the production and sale of similar products and the similarities in business management, and that only one of the related manufacturers in the normal process of trade in the production and sale of the same product in the actual data profit rate, the final decision of the investigation authority decided to also produce and sell similar products as the normal value of the profit rate of the company structure.

(B) Export prices.

The investigation authorities reviewed the company's exports of the products under investigation to China. During the dumping investigation period, the company exported the products under investigation to China in three ways: One is to resell to non-affiliated customers in China through EU affiliates; The second is to sell directly to non-affiliated customers in China; The third is to sell to Hong Kong affiliated companies, and then the material processing method will be shipped to China's related processing enterprises for commissioning additional work (specific contents, comments and investigation authorities review opinions and Dateshaw Danmer Co., Ltd., for details see paragraphs 2-5 of its ruling export price section, do not repeat here). In accordance with the provisions of Article 5 of the Anti-Dumping Regulation, in the preliminary ruling, the investigation authority decided to temporarily adopt the sales price between the EU affiliated company and China's unaffiliated customers as the basis for determining the export price; For the above channel two, the investigation authority decided to temporarily use the sales price between the company and China's non-affiliated customers as the basis for determining export prices; For the above three channels, due to the relationship between the company and the Hong Kong affiliates and the Chinese related processing enterprises, the investigation authority decided to temporarily use the company's sales price for export of a certain type of product by import processing to China's non-affiliated processing enterprises as the basis for determining the export price of this part. In the preliminary ruling, the adjustment project and the CIF price related to this part of the export are also determined on the basis of the company's import processing of a certain type of product data, and the other parts of the ruling will not be repeated. After the preliminary ruling, there were no comments from

stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

3. Adjustment of the project.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the adjustment project of normal value, upon review, the investigation authority in the preliminary ruling decided to temporarily accept the adjustment of inland transport - factory/warehouse to customer, credit costs, etc. After the preliminary ruling, there were no comments from stakeholders in this regard. After field inspection and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, upon review, the preliminary investigation authority decided to temporarily accept the adjustment of inland transport-factory/warehouse to the port of export, international transport costs, international transport insurance, port loading and unloading charges, credit charges, customs declaration agent fees, and the items he needs to adjust. After the preliminary ruling, there were no comments from stakeholders on this matter. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the

final ruling.

About the onshore price (CIF price).

After review, the investigation authority in the preliminary ruling decided to temporarily accept the company's onshore price data. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

Detshaw France Limited

(DAT-Schaub France S.A.S.)

1. The normal value.

The investigation authority reviewed the classification of the company's products under investigation and similar products. In the preliminary ruling, the investigation authority decided to temporarily accept the method of the company's internal model division. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the recognition at the time of the preliminary ruling in the final ruling.

The investigator reviewed the company's sales in the EU. During the dumping investigation period, the company has no sales within the EU. In accordance with the provisions of Article IV of the Anti-Dumping Regulations, the preliminary investigation authority decided to use provisionally the method of structural normal value to determine the normal value. After the preliminary ruling, there were no comments from stakeholders in this regard. After factual verification and further investigation, the investigative organs

decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority reviewed the production costs and related supporting documents submitted by the company, and decided to provisionally accept the production cost data reported by the company. With regard to fees and profit rates, since the company does not have similar products for sale in the EU, the preliminary investigation mechanism decided to temporarily adopt data on the cost of selling similar products in the EU by other EU affiliated manufacturers with the same type of products sold in the EU, as well as the profit margin achieved by their EU affiliated producers in the normal course of trade within the EU. After the preliminary ruling, the company submitted comments, arguing that according to the provisions of Article 2.2.2 of the WTO Anti-Dumping Agreement, the profit margin of the normal value of the structure should first use the company's own profit rate, and the profit margin of the affiliated company in the absence of explanation is not in line with the above legal provisions. After review, the investigation machine concluded that the company itself does not have the actual data of the production and sale of similar products in the normal course of trade, considering that the related company also produces and sells similar products and similarities in business management, and that only one public division of the associated producer in the normal trading process of the actual data of the production and sale of the same products in the ordinary course of the profit margin, the investigation authority decided to use the same related products as the normal value of the profit rate of the company structure.

2. The export price.

The investigation authorities reviewed the company's exports of the products under

investigation to China. During the dumping investigation period, the company exported the products under investigation to China in two ways: One is to sell directly to non-affiliated customers in China; The second is to ship a model of the product to China's related processing enterprises for commissioning processing (specific content, comment opinions and investigation organs review opinions with Detshaw Danish Co., Ltd., detailed in paragraphs 2-5 of its ruling export prices, will not be repeated here). In accordance with the provisions of Article 5 of the Anti-Dumping Regulations, in the preliminary ruling, the investigation authority decided to temporarily adopt the sales price between the company and China's non-affiliated customers as the basis for determining the export price; For the above channel two, due to the relationship between the company and the Hong Kong affiliates and China's associated processing enterprises, the investigation authority decided to temporarily use the company's sales price for exporting a certain type of product by import processing enterprises to China's non-affiliated processing enterprises as the basis for determining the export price of this part. The adjustment project and the CIF price involving this part of the export are also determined in the preliminary award based on the company's data on the import processing method of exporting a certain type of product, and the ruling will not be repeated in its part. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

3. Adjustment of prices.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for

fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

During the dumping investigation period, the company does not have sales of similar products in the EU. In its responses, the Division advocated the determination of adjustment projects of positive structural value based on the adjustment project of export sales transactions. In the preliminary ruling, the investigative body decided to accept the claim temporarily. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, after review, the investigation authority in the preliminary ruling provisionally decided to accept the company's claim of inland transportation-factory/warehouse to the port of export, factory loading and unloading charges and other related costs, international transportation costs, credit costs and other adjustment claims. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final ruling.

4. About the onshore price (CIF price).

After review, the investigation authority in the preliminary ruling decided to temporarily accept the company's onshore price data. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further

investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The sample exporter VionBoxtel B.V. and its affiliated manufacturers VIONGroenlo B.V. and VionApeldoorn B.V. all exported products to China during the dumping investigation period, when the investigating machine determined the margin of dumping of the respective companies, and then calculated the dumping margins of the associated producers based on the average weighting of each company's exports. After the preliminary ruling, no interested parties made comments on this, and the investigative organ decided to maintain the decision of the preliminary ruling in the final ruling. After the preliminary ruling, the company argued that the affiliated company Vion Scherpenzeel B.V. should be subject to the corporate tax rate or the applicable tax rate of other Veyan Group related exporters. Considering the relationship between the limited company and other exporters of the Vyan Group, the investigation authority determined in its final ruling that Veyans Haipenzel Limited applied its sampling-related exporter tax rate.

Vijan Bockster Limited

(VION Boxtel B.V.)

1 ...Normal value.

After review in the preliminary ruling, the investigation authority decided to categorize according to the internal model of the company. After the preliminary ruling, the company submitted comments requesting that the dumping margin be calculated using these seven models divided by the investigation authority in the July 9, 2024 "Notice on the Classification of Products in Relevant Pork and By-products of Porks". In this regard, the

investigative body conducted an examination. For reasons of fair comparison, the investigative authorities in the preliminary ruling used the model of the company's response report and internal management. After further investigation, the investigation mechanism in the final ruling decided to maintain the preliminary determination and do not accept the company's relevant claims.

After the preliminary ruling, the investigation authority further reviewed the company's sales in the EU. During the dumping investigation period, the number of intra-EU sales of all models of the company accounted for more than 5% of the number of products exported to China during the same period, in line with the quantity requirements for determining the normal value. The investigation authorities continued to review sub-model sales in the EU. During the dumping investigation period, the number of sales in the EU of some models of the company accounted for more than 5% of the number of products under investigation exported to China during the same period, and the number of other models in the EU sales accounted for less than 5% of the number of products exported to China during the same period. At the time of the preliminary ruling, in accordance with Article 4 of the Anti-Dumping Regulations, for models that meet the quantitative requirements, the investigation authority temporarily adopts sales in the EU of models corresponding to China's export sales model as the basis for determining its normal value; For other models that do not meet the quantitative requirements, the investigating authority temporarily adopts the Structure Normal Value Method to determine its normal value. After the preliminary ruling, no stakeholders raised any objections to this. After on-site verification and further investigation, the investigative body decided to maintain the

determination of the preliminary ruling in the final ruling.

The investigation authority further reviewed the company's affiliated transactions. During the dumping investigation period, there are significant differences in the related sales price and non-associated sales price of some of the company's similar products in the EU, the correlation relationship affects the price, can not reflect the normal trade process, the investigation authority in the preliminary ruling decided to use the company's sale to non-affiliated customers price as the basis for determining the normal value; Some models of similar products are only related to sales in the EU, and the investigation authority in the preliminary ruling temporarily adopts the structural normal value method to determine its normal value; There is no significant difference in the related sales price and non-associated sales of some models, which can reflect the normal trade process, and the investigation authority in the preliminary ruling will use all sales of these models as the basis for determining the normal value. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further investigation, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

After the preliminary ruling, the investigation authority further reviewed the production costs, costs and related supporting documents submitted by the company. With regard to production costs, the preliminary investigation authority provisionally recognized that the company did not provide direct material costs and labor costs and other specific ways of apportionment, and did not provide proof of the reasonableness of the relevant sharing methods, and therefore did not accept the Division's cost-sharing method. After on-

site verification and further investigation, the investigation agency considered that the company did not fully consider the global sales of the model when determining the cost of the direct raw materials of each model, and could not reasonably reflect the production and sales costs of each model of the company, so the investigation authority decided to re-share the cost of determining the direct raw materials of each model based on the data reported by the company, based on its reported export sales and sales ratio of the EU and third countries. Regarding labor costs, manufacturing costs, etc., after on-site verification and further investigation, the investigation authority decided to accept the company's data in the final ruling. Regarding the situation of sales, management and financial costs, after the preliminary ruling, no stakeholders to comment on this, after field verification and further review, the investigation authority decided to maintain the decision in the preliminary ruling and accept the company's claims.

In the final ruling, according to the adjusted direct raw material costs and the labor, manufacturing and other expenses reported by the public department, the sales, management and financial costs of the company's products under investigation in the EU were tested whether similar products were below cost sales in the EU. After review, during the dumping investigation period, the number of company-related models sold below cost in the EU accounted for more than 20% of the number of sales in the EU, and the proportion of other models did not exceed 20%. According to Article 4 of the Anti-Dumping Regulation, for models sold below cost of more than 20%, the investigating authority decided to exclude sales in the EU that were sold below cost as the basis for determining the normal value. For models sold less than 20% below cost, the investigating authority decided to use all sales

within the EU as the basis for determining their normal value.

For the company's sub-model sales in the EU market does not exist in the normal course of trade, the investigation authority decided to maintain the practice at the time of the preliminary ruling, to determine the normal value of the corresponding model according to the adjusted production costs, fees and profit rate realized by the company in the normal course of trade within the EU.

With regard to the profit margin achieved by the company in the normal course of trade within the EU, at the beginning of the ruling, the investigation authority calculated to exclude low sales and some sales below cost. After the preliminary award, the company submitted comments and argued that when calculating the profit margin, low sales and lower-cost sales should not be excluded. Upon review, the investigation authority accepted the public department's claim that, when looking at the company's profit margin, the low volume sales of this part should be included in the scope of the profit rate calculation. When examining below-cost sales, for models that sell below cost more than 20%, the investigation authority determines that this part of the below-cost sale is not a sale in the normal course of trade, and therefore excludes the Department's distribution sales when calculating the profit margin; For models sold less than 20% below cost, the investigation authority decided to use the entire EU sale of the model as the basis for determining the profit margin. The company also argues that the profit margin reported by the company in Table 6-5 should be adopted. After examination, the investigation authority considers that the profit rate does not reflect the actual profit rate of the company in the normal course of trade in the EU, the profit rate determined by the investigation authority based on the actual data

of the company's sales of similar products in the EU, can reflect the profit situation of similar products, so decided not to accept the company's claim.

In addition, after the preliminary ruling, the company applied for some misunderstanding of the transaction amount in the EU, and the investigation authority reviewed the relevant evidence and decided to accept the company's errata application.

2 ... Export prices.

The investigation authorities further reviewed the company's exports of the products under investigation to China. During the dumping investigation period, the company exports the products under investigation to non-affiliated customers in China through its EU affiliated traders. In accordance with the provisions of Article 5 of the Anti-Dumping Regulation, the investigation authority temporarily accepted the company's claim to use the sales price of its EU-linked trader to China's non-affiliated customers as the basis for determining the export price. After the preliminary ruling, there were no comments from stakeholders in this regard. After inspection and further review on the ground, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

3 ...Adjustment of the project.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the normal value adjustment project, the investigation authority in the

preliminary ruling accepts the company's claims of early payment discounts, other discounts, refunds and compensation, inland transportation charges- factory to distribution warehouse, inland freight - factory to customer, inland insurance, packing costs, credit charges, commissions, etc. Adjustment claims.

Before the official start of the field verification, the company advocates a small correction application for the content of the reply, after field verification and further investigation, the adjustment authorities decided to accept the company's relevant claims, the relevant corrections affected some of the transaction's inland transportation costs, inland insurance fees, and the investigation organs in the final ruling investigation with the corrected data of the company. For them.

He adjusted the project, after the preliminary award, no stakeholders to comment on this. After on-site verification and further review, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, the preliminary investigation authority temporarily accepts the company's claims for refunds and compensation, inland transportation costs - factory-to-distribution warehouse, inland insurance fees, packaging costs, pre-sales warehousing costs, international transport costs, international transport insurance premiums, credit fees, commissions, export inspection fees, customs agents and other adjustments. After the preliminary ruling, there were no comments from stakeholders in this regard. After inspection and further review on the ground, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

4 About the onshore price (CIF price).

At the time of the preliminary ruling, the investigation authority temporarily accepted the onshore price data reported by the company, and after the preliminary ruling, no stakeholders made comments on this. After on-site verification and further review, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

Viyan Heronlo Ltd.

By Vion Groenlo B.V.

1. The normal value.

The investigation organs were reviewed in the preliminary ruling and were provisionally classified according to the internal model of the company. After the preliminary ruling, the company submitted comments requesting that the dumping margin be calculated using these seven models divided by the investigation authority in the July 9, 2024 "Notice on the Classification of Products in Relevant Pork and By-products of Porks". In this regard, the investigative body conducted an examination. For reasons of fair comparison, the investigation authorities in the preliminary ruling used the company's reply. Reporting and internal management of the model used. After further investigation, the investigation mechanism in the final ruling decided to maintain the preliminary determination and do not accept the company's relevant claims.

The investigator further examined the company's sales in the EU. After review, during the dumping investigation period, the number of sales in the EU of all models of the company accounted for more than 5% of the number of products under investigation

exported to China during the same period, in line with the quantity requirements for determining positive constant value. The investigation authorities continued to review the sub-model sales in the EU, some of the company's models in the EU sales accounted for more than 5% of the number of surveyed products exported to China during the same period, and the number of other models in the EU sales accounted for less than 5% of the number of surveyed products exported to China during the same period. At the time of the preliminary ruling, in accordance with Article 4 of the Anti-Dumping Regulations, for models that meet the quantitative requirements, the investigation authority temporarily adopts sales in the EU of models corresponding to China's export sales model as the basis for determining its normal value; For other models that do not meet the quantitative requirements, the investigating authority temporarily adopts the Structure Normal Value Method to determine its normal value. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority further reviewed the company's affiliated transactions. During the dumping investigation period, some models of similar products are only related to sales in the EU, and the investigation authority in the preliminary ruling temporarily adopts the structural normal value method to determine its normal value; Other types of similar products only have non-related sales, the investigation authorities in the preliminary ruling temporarily use the company's sales price to non-affiliated customers as the basis for determining the normal value. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigative body decided

to maintain the determination of the preliminary ruling in the final ruling.

After the preliminary ruling, the investigation authority further reviewed the production costs, costs and related supporting documents submitted by the company. With regard to production costs, the preliminary investigation authority provisionally recognized that the company did not provide direct material costs and labor costs and other specific ways of apportionment, and did not provide proof of the reasonableness of the relevant sharing methods, and therefore did not accept the Division's cost-sharing method.

After on-site verification and further investigation, the investigation authority found that the company failed to fully consider the sales of the model when determining the cost of the direct raw materials that should be shared by each model, and could not reasonably reflect the production and sales costs of each model of the company, so decided to re-share the cost of determining the direct raw materials of each model based on the data reported by the company, based on its reported export sales and the ratio of sales of each model sold by the EU and third countries. With regard to labor costs, manufacturing costs, etc., after on-site verification and further investigation, the investigation authority decided to accept the company's data in the final ruling. Regarding the situation of sales, management and financial costs, after the preliminary ruling, no stakeholders to comment on this, after field verification and further review, the investigation authority decided to maintain the decision in the preliminary ruling and accept the company's claims.

According to the adjusted direct raw material costs and the labor, manufacturing and other expenses reported by the company, the sales, management and financial costs of the company's products under investigation have been tested on whether similar products are

below cost sales in the EU. After examination, during the dumping investigation period, the company's related product model in the EU is below cost sales, the investigation authority decided to use the structure normal value method to determine its normal value. Since the company does not have a normal course of trade sales in the EU market, the investigation authority decided in the preliminary ruling to determine the normal value of the corresponding model based on the production costs, costs and profit rates realized by its associated EU producers in the normal course of trade within the EU. After the preliminary ruling, no stakeholder comments on this matter, after field verification and further review, the investigation organ decided to maintain the decision in the preliminary ruling.

2. The export price.

The investigation authorities further reviewed the company's exports of the products under investigation to China. During the dumping investigation period, the company exports the products under investigation to non-affiliated customers in China through its EU affiliated traders. In accordance with the provisions of Article 5 of the Anti-Dumping Regulation, the investigation authority in the preliminary ruling accepts the company's claim that the sales price of its EU-related traders to China's non-affiliated customers is used as the basis for determining the export price. After the preliminary ruling, no stakeholder comments on this, after field verification and further review, the investigation organ decided to maintain the determination of the preliminary ruling in the final ruling.

3. Adjustment of prices.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items

affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the normal value adjustment project, the investigation authority in the preliminary ruling temporarily accepts the company's claim of inland transportation costs-factory-to-distribution warehouse, inland insurance premiums, packaging costs, credit fees, commissions and other adjustment claims. After the preliminary ruling, no stakeholder comments on this, after field verification and further review, the investigation organ decided to maintain the determination of the preliminary ruling in the final ruling.

(2) Part of the export price.

With regard to the adjustment of export prices, the preliminary investigation authority temporarily accepts the company's claims for refunds and compensation, inland transportation costs - factory-to-distribution warehouse, inland insurance fees, packaging costs, pre-sales warehousing costs, international transport costs, international transport insurance premiums, credit fees, commissions, export inspection fees, customs agents and other adjustments. After the preliminary ruling, no stakeholders made comments on this, after field inspection and further review, the investigation organ decided to maintain the determination of the preliminary ruling in the final ruling.

4. About the onshore price (CIF price).

At the time of the preliminary ruling, the investigation authority temporarily accepted the company's onshore price data. No comments from stakeholders in this regard, after on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling.

Vijan Apeldorón Limited

(VION Apeldoorn B.V.)

1) Normal value.

In the preliminary ruling, the investigation authority was categorized by the internal model of the company. After the preliminary ruling, the Department submitted comments and requested that the dumping margin be calculated using these seven models divided by the investigation authority in the July 9, 2024 "Notice on the Classification of Products in Relevant Pork and By-products of Porks". In this regard, the investigative bodies have been reviewed. For reasons of fair comparison, the investigation authorities in the preliminary ruling used the model used by the company's response report and internal management. After further investigation, the investigation authority in the final ruling decided to maintain the preliminary determination and do not accept the relevant claims of the company.

After the preliminary ruling, the investigation authority further reviewed the company's sales in the EU. After review, during the dumping investigation period, the number of sales in the EU of all models of the company accounted for more than 5% of the number of products under investigation exported to China during the same period, in line with the quantity requirements for determining the normal value. The investigation authorities continued to review the sub-model sales in the EU, some of the company's models in the EU sales accounted for more than 5% of the number of surveyed products exported to China during the same period, and other models in the EU sales volume accounted for less than 5% of the number of surveyed products exported to China during the

same period. At the time of the preliminary ruling, in accordance with Article 4 of the Anti-Dumping Regulations, for models that meet the quantitative requirements, the investigation authority temporarily adopts sales within the European Union of models corresponding to China's export sales model as the basis for determining its normal value; For other models that do not meet the quantitative requirements, the investigating authority temporarily adopts the Structure Normal Value Method to determine its normal value. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

The investigation authority further reviewed the company's affiliated transactions. During the dumping investigation period, the company's relevant models of similar products in the EU are only related sales, preliminary ruling investigation organs temporarily determined that the related sales do not reflect the normal trading process, and the normal value method of the structure determines its normal value. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigative body decided to maintain the determination of the preliminary ruling in the final ruling.

After the preliminary ruling, the investigation authority further reviewed the production costs, costs and related supporting documents submitted by the company. With regard to production costs, the investigation authority recognized in the preliminary ruling that the company did not provide the specific way of apportioning the cost of direct materials and labor costs, nor did it provide proof of the reasonableness of the relevant

sharing methods, and therefore did not accept the cost-sharing method of the public division.

After on-site verification and further review, the investigation authority found that the company failed to fully consider the sales of the model when determining the cost of direct raw materials to be shared by each model, and could not reasonably reflect the production and sales costs of each model of the company, so the investigation authority decided to re-share the cost of determining the direct raw materials of each model based on the data reported by the company, based on its reported export sales and the ratio of sales of each model sold by the EU and third countries. With regard to labor costs, manufacturing costs, etc., after on-site verification and further investigation, the investigation authority decided to accept the company's data in the final ruling. With regard to sales, management and financial costs, no stakeholder has objected to this issue after the initial award. After on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling and accept the company's claims.

Since the company does not have normal trading process sales within the EU, the preliminary investigation authority temporarily determines its normal value on the basis of the adjusted relevant model production costs, fees and profit margins realized by its EU affiliated producers in the normal course of trade within the EU. For some models whose production costs are not reported by the company, the preliminary investigation authority temporarily adopts the normal value of the same or approximate model of its affiliated manufacturer in the EU to determine the normal value of this model product. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary

ruling in the final ruling and accept the company's claims.

(B) Export prices.

The investigation authorities further reviewed the company's exports of the products under investigation to China. During the dumping investigation period, the company went to China through its EU-affiliated traders

Non-affiliated customers exported products under investigation. In accordance with the provisions of Article 5 of the Anti-Dumping Regulation, the investigation authority in the preliminary ruling accepts the company's claim, using the sales price of its EU affiliated traders to non-affiliated customers in China as the basis for determining the export price. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling and accept the company's claims.

3. Adjustment of the project.

In accordance with the provisions of Article 6 of the Anti-Dumping Regulations, for fair and reasonable comparison, the investigation authority reviewed the adjustment items affecting price comparability of the company one by one.

(1) The normal value part.

With regard to the normal value adjustment project, the preliminary investigation authority temporarily accepts the company's adjustment claims for inland transport - factory to distribution warehouse, inland insurance premiums, packaging costs, credit fees, commissions and so on. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling and accept the company's claims.

(2) Part of the export price.

With regard to the adjustment of export prices, the preliminary investigation authority temporarily accepts the company's adjustment claims for refunds and compensation, inland transport-to-distribution warehouses, pre-sales storage fees, inland insurance, packaging costs, international transport insurance, port loading and unloading

charges, credit charges, customs declaration agent fees, export inspection fees, commissions and so on. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigative body decided to maintain the recognition at the time of the preliminary ruling in the final ruling 70

Accept the company's claims.

About the onshore price (CIF price).

At the time of the preliminary ruling, the investigation authority temporarily accepted the company's onshore price data. After the preliminary ruling, no stakeholders objected to this. After on-site verification and further review, the investigation authority decided to maintain the determination of the preliminary ruling in the final ruling and accept the company's claims.

After the preliminary ruling, the Finnish Embassy in China submitted comments, arguing that Finnish enterprises invested in the construction of food-grade segmentation and packaging facilities, and their export prices are significantly higher than the prices of similar parts classified as by-products in Europe, and there is no dumping behavior. If the term "by-product" is used in this survey, price comparisons should be allowed to refer to EU by-product market prices.

In this regard, the investigative bodies have been reviewed. As mentioned above and below, in this case, due to the large number of relevant exporters, the investigating authority selected three EU exporters to conduct dumping investigations using the sampling method, and the investigation authority determined the dumping margin of other EU producers on the basis of the weighted average dumping margin of the three sample EU exporters, including Finnish exporters. Because of this, in this case, the investigation authority did not separately determine the dumping margin for the Finnish exporter, and the relevant claims of the Finnish Embassy in China could not be established. Moreover, as to whether the sampled EU exporters classified the products under investigation and similar products as

"by-products", the investigation authorities accepted the sampling EU exporter's claim that the main purpose of the product description in this case is suitable for human consumption. In the investigation, if the EU market prices of similar products exist by sample EU exporters, the investigation authorities will take into account; If there is no EU market price for similar products, or there is the EU sales volume accounted for less than 5% of the number of exports to China in the same period, the EU sales are all related sales, the EU sales are all below cost sales, etc., the investigation machine adopts structural normal value method to determine the normal value, detailed in the above sample EU exporters dumping investigation part.

Other EU producers cooperating with the investigation

The Coplysin Group of France voluntarily submitted the questionnaire of foreign exporters or producers on schedule and applied for a separate determination of the margin of dumping. Taking into account that the investigative authorities have separately reviewed the questionnaires and determined the dumping margin for the three sample EU exporters, and that a separate review of the responses for the French Coplysin Group would place an excessive burden on the investigative authorities and hinder the timely completion of the investigation, the preliminary investigation mechanism decided not to review the company's responses separately. After the preliminary ruling, there were no comments from stakeholders in this regard. After on-site verification and further investigation, the investigative organs decided to maintain the determination of the preliminary ruling in the final decision.

During the dumping investigation period, a number of EU producers such as

FRIGORIFICOS COSTA BRAVAS.A. exported the products under investigation to China, submitted the relevant information on registration to participate in the investigation, but were not selected as a sample enterprise, according to the Anti-Dumping Regulations and the Ministry of Commerce's "Provisional Rules for Anti-Dumping Investigation Sampling", the preliminary investigation authority decided to temporarily determine the weighted average dumping margin of these companies based on the weighted average dumping margin of three sample EU exporters.

After the preliminary ruling, the European Commission, some EU Member States, EU relevant industry associations and some exporters, producers and other stakeholders submitted comments, arguing that relevant EU producers cooperated with the investigation of the case, should be included in the "other corporate" tax scale, and submitted evidence materials. After further investigation, based on the evidentiary materials submitted by the company, and taking into account the specific circumstances such as the approval of export qualifications due to specific reasons in this case, the investigation authority decided to include eligible EU producers in the final ruling into the "other companies cooperating with the investigation" tax rate. Upon further investigation, the investigation authority decided to determine the dumping margin of the three EU exporters on the basis of the weighted average dumping margin of the three sample EU exporters.

Following the preliminary award, El Pozo Alimentación, S.A., requested that the name "El Pozo Alimentación, S.A." as used in the preliminary award be changed to "ELPOZO ALIMENTACION, S.A." and provided relevant documentation. Upon review, the investigating authority decided to accept the company's request to apply the EU

producer tax rate to which he cooperated with the investigation by "ELPOZO ALIMENTACION, S.A."; Other EU corporate tax rates are declared for imports under the name "El Pozo Alimentación, S.A.".

After the initial production, CARNIQUES DE JUIA SA requested that the name of "CARNIQUES DE JUIA SA" used in the preliminary award be changed to "CARNIQUES DE JUI". Upon review, the investigating authority decided to accept the company's request to apply other EU producer tax rates to cooperate with the investigation by CARNIQUES DE JUIŠSA; Other EU corporate tax rates are declared under the name "CARNIQUES DE JUIA SA".

Following the preliminary production, CARNIQUES CELRAS, L, requested that the name "CARNIQUES CELRAS, L" used in the preliminary production be changed to "CARNIQUES CELRA (SL)" and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request for the application of other EU producer tax rates to be applied by CARNIQUES CELRA (SL); Other EU corporate tax rates are declared under the name CARNIQUES CELRA S, L.

Following the preliminary ruling, Danepork A/S requested that its name "Danepork A/S" be changed to "DanceePork A/S" and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request to apply the tax rate of other EU producers cooperating with the investigation by DanePork A/S; In the name of Danepork A/S, the import is subject to his EU corporate tax rate.

Following the preliminary award, INDS . CARNICAS LORIENTE PIQUERAS, S.A. requested that the name "INDS . CARNICAS LORIENTE PIQUERAS, S.A." be

changed to INDS . CARNICAS LORIENTE PIQUERAS, S.A. S.A. (INCARLOPSA)" and provides supporting documentation. Upon review, the investigating authority decided to accept the company's request by INDS. CARNICAS LORIENTE PIQUERAS, S.A. (INCARLOPSA) "Applicable to other EU producer tax rates that cooperate with the investigation; Under the name "INDS. CARNICAS LORIENTE PIQUERAS, S.A.", other EU public division tax rates apply to imports.

Following the preliminary award, GRUP BAUCELLS ALIMENTACIÓ, S.L., requested that the name GRUP BAUCELLS ALIMENTACIÓ, S.L., as used in the preliminary award, be changed to "GRUP BAUCELLS ALIMENTACIÓ SL" to GRUP BAUCELLS ALIMENTACIÓ SL. Upon review, the investigating authority decided to accept the company's request to apply the EU producer tax rate for other combined surveys by GRUP BAUCELLS ALIMENTACIÓ SL; Other EU corporate tax rates are declared for imports under the name "GRUP BAUCELLS ALIMENTACIÓ, S.L.".

Following the initial award, CAMPOFRIO FOOD GROUP (S.A.) requested that the name "CAMPOFRIO FOOD GROUP (S.A.)" used by it be changed to "CAMPOFRIO FOOD GROUP, S.A." and provided supporting documentation. Upon review, the investigating authority decided to respond to the company's request that "CAMPOFRIO FOOD GROUP, S.A." apply other EU producer tax rates that cooperate with the investigation; Other EU corporate tax rates are declared under the name "CAMPOFRIO FOOD GROUP (S.A.)".

Following the initial award, INDUSTRIAS CARNICAS TELLO, S.A., requested that the name "INDUSTRIAS CARNICAS TELLO, S.A." as used in the preliminary award

be changed to "INDUSTRIAS CÁRNICAS TELLO, S.A."and provided supporting documentation.Upon review, the investigating authority decided to accept the company's request toapply other EU producer tax rates to cooperate with the investigation by INDUSTRIAS CÁRNICASTELLO, S.A.;Other EU corporate tax ratesare declared under the name "INDUSTRIAS CARNICAS TELLO, S.A.".

Following the initial award, MATADERO COMARCAL DELBAGES, S.L.requested that thename of "MATADERO COMARCAL DEL BAGES, S.L." as used in the preliminary award bechanged to "MATADERO COMARCAL DEL BAGES SL"and provided supporting documentation.Upon review, the investigating authority decided to accept the company's request for the application of MATADERO COMARCAL DEL BAGES SL (MATADERO COMARCAL DEL BAGES SL) to other EU producer tax rates that cooperate with the investigation;Other EU corporate tax ratesare declared under the name MATADERO COMARCAL DEL BAGES, S.L.

Following the preliminary ruling, MAPORAL- Matadouro de Porco de Raça Alentejana, S.A. requested that the "MAPORAL- Matadouro de Porco de Raça Alentejana" as used in the preliminary award belt (MAPORAL- Matadouro de Porco de Raça Alentejana), S.A.) "The name was changed to " Maporal-Matadouro de Porco de Raça Alentejana, S.A." and provided supporting documentation.Upon review, the investigating authority decided to accept the company's request toapply the EU producer tax rate to which he cooperated with the investigation by "Maporal- Matadourode Porco de Raça Alentejana, S.A.";Other EU corporate tax rates are declaredunder the name "MAPORAL- Matadouro de Porco de Raça Alentejana, S.A.".

Following the preliminary ruling, MataderoFrigorico De Fuentes El Navazo S.L.requested that thename "Matadero Frigorico De Fuentes El Navazo S.L.", used by it, bechanged to MATADERO FRIGORIFICO DEFUENTES, EL NAVAZO, S.L.,and

provided supporting documentation. Upon review, the Investigative Machine decided to accept the company's request to apply "MATADERO FRIGORIFICO FUENTES, EL NAVAZO, S.L." to other EU producer tax rates that cooperate with the investigation; Matadero Frigorico De Fuentes

El Navazo S.L. "Nominally declared imports subject to other EU corporate tax rates.

ICM - Indústrias de Carne do Minho, S.A.

S.A. "The name was changed to "ICM - Indústrias de Carnes do Minho, S.A." and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request that "ICM - Indústrias de Carnes do Minho, S.A." apply other EU producer tax rates that cooperate with the investigation; Other EU corporate tax rates are declared under the name "ICM - Indústrias de Carne do Minho, S.A.".

Following the initial award, Ganpi Pork Products Limited (CANPIPORK, S.L.) requested that the name "CANPIPORK, S.L." used in the preliminary tailoring be changed to "CANPIPORK, S.L." and provided relevant supporting documentation. Upon review, the investigating authority decided to respond to the company's request to apply the tax rate of other EU producers cooperating with the investigation by "CANPIPORK, S.L."; Other EU corporate tax rates are declared for imports under the name "CANPIPORK, S.L.".

Following the preliminary award, HOLAFOOD S.L. requested that the name "HOLAFOOD S.L." used in the preliminary award be changed to HOLA FOOD, S.L., and provided supporting documentation. Upon review, the investigating authority decided to respond to the company's request to apply other EU producer tax rates to cooperate with the

investigation by "HOLA FOOD, S.L."; Other EU corporate tax rates are declared for imports under the name "HOLA FOOD S.L.".

Following the preliminary award, MAFRESA, EL IBÉRICO DE CONFIANZA S.L. requested that the name "MAFRESA, EL IBÉRICO DE CONFIANZA S.L.", as used in the preliminary production, be changed to "MAFRESA EL IBÉRICO DE CONFIANZA, S.L." to "MAFRESA EL IBÉRICO DE CONFIANZA, S.L.", and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request to apply other EU producer tax rates to cooperate with the investigation by "MAFRESA EL IBÉRICO DE CONFIANZA, S.L."; Other EU corporate tax rates are declared under the name "MAFRESA, EL IBÉRICO DE CONFIANZA S.L.".

Following the initial award, The Pink Pig S.A. requested that the name "The Pink Pig S.A." used in the initial cut be changed to "The PINK PIG, S.A." Upon review, the investigating authority decided to accept the company's request that "The PINK PIG (S.A.)" apply other EU producer tax rates to cooperate with the investigation; Other EU corporate tax rates are declared under the name "The Pink Pig S.A.".

After the preliminary award, Fortune Pig S.L. requested that the name "Fortune Pig S.L." as used in the preliminary selection be changed to "Fortune PIG S.L." and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request to apply other EU producer tax rates to cooperate with the investigation by FORTUNE PIG S.L.; Other EU corporate tax rates are declared under the name Fortune Pig S.L.

Following the preliminary ruling, FRIGORIFICOS DEL NORDESTE S.A. requested

that the name "FRIGORIFICOS DEL NORDESTE S.A." as used in the preliminary trial be changed to "NORFRISA-PORQUI (FRIG. DEL NORDESTE SA (NORFRISA-PORQUI))" and provided the relevant documentation. Upon review, the investigating authority decided to accept the company's request to apply other EU producer tax rates to cooperate with the investigation by NORFRISA-PORQUI (FRIG. DEL NORDESTE SA (NORFRISA-PORQUI)); Other EU corporate tax rates are declared for imports under the name "FRIGORIFICOS DEL NORDESTE S.A.".

Following the initial award, Commercial Productos Porcinos S.A. requested that the name of "Commercial Productos Porcinos S.A" used in the preliminary award be changed to "COMERCIAL PRODUCTOS PORCINOS SECUNDARIOS, S.A." and provided supporting documentation. Upon review, the investigating authority decided to respond to the company's request that "COMERCIAL PRODUCTOS PORCINOS SECUNDARIOS, S.A." apply other EU producer tax rates that cooperate with the investigation; Other EU corporate tax rates are declared under the name "Commercial Productos Porcinos S.A".

Following the preliminary award, Tripas San Mateo S.L. requested that the name "Tripas San Mateo S.L." used in the preliminary revision be changed to TRIPAS SAN MATEO S.L. and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request that TRIPAS SAN MATEO S.L. apply other EU producer tax rates that cooperate with the investigation by TRIPAS SAN MATEO S.L.; Other EU corporate tax rates are declared for imports under the name Tripas San Mateo S.L.

After the initial production, Le Porc Gourmet S.A. requested that the name "Le Porc Gourmet S.A." as used in the preliminary selection be changed to "LE PORC GOURMET SA" and provided supporting documentation. Upon review, the investigating authority decided to accept the company's request that LE PORC GOURMET SA apply other EU producer tax rates that cooperate with the investigation; Other EU corporate tax rates are declared under the name "Le Porc Gourmet S.A.".

In addition, after the preliminary ruling, the European Commission, the relevant industry associations of the European Union and some exporters, producers and other stakeholders argued that the trader who cooperated with the investigation should be given a joint corporate tax rate, that the best available information should be applied solely because the trader did not qualify for cooperation, in violation of WTO rules and Chinese law. In this regard, the investigation authority believes that the trader's exports to China of the products involved are produced by the corresponding EU producers, because the investigation authority has determined the specific applicable anti-dumping duty rate for the EU producers, in fact has also been for traders to export China's products specifically applicable to the anti-dumping duty rate, the investigation authority did not regard the traders as incompatible or applicable to the best available information. Based on the foregoing considerations, for EU companies identified as actual traders in the comments after the preliminary ruling, the investigation authority decided not to be listed in the final tax schedule.

Other EU companies

On June 17, 2024, the investigation authority launched an anti-dumping investigation

into imports of pork and pork by-products originating in the EU. On the same day, the investigation authority notified the EU delegation in China and notified the EU enterprises listed in the application for the filing of the case. The investigation authority will publish the case announcement on the website of the Ministry of Commerce, and any interested parties can consult this case filing announcement on the website of the Ministry of Commerce. After the filing of the case, the investigation authority gives each interested party 20 days to register to participate in the investigation period, and all interested parties are given a reasonable time to be informed of the case. After the filing of the case, the investigation machine posted the questionnaire on the website of the Ministry of Commerce, and any interested party may consult and download the questionnaire on the website of the Ministry of Commerce.

The investigating authority informs all known stakeholders to the fullest extent of its ability, and reminds all known stakeholders of the consequences of failure to cooperate with the investigation. For companies where the investigating authority has exhausted its obligation to notify but does not provide the necessary information to cooperate with the investigation, the investigating authority determines its dumping margin on the basis of the facts already obtained and the best information available, in accordance with the provisions of Article 21 of the Anti-Dumping Regulations. In the preliminary ruling, the investigation authority decided to temporarily determine the dumping margin of other EU companies based on the application data.

After the preliminary ruling, the European Commission, some EU member states embassies in China and other stakeholders submitted comments, arguing that the

application should not use the application tax rate, because it has been stated in the filing comment that the application according to the EU's export price to Japan to determine the normal value of the export price, but the EU export product portfolio to Japan is not comparable, the high-value products in the portfolio of exports to Japan accounted for more than 90%, the proportion of high-value products in the product portfolio exported to China is less than 10%, otherwise it will violate Article 6.8 and Annex II of the Anti-dumping Agreement when adjudicating, the investigation authority must consider all the information submitted during the investigation process, if only based on secondary information, the investigation authority should be especially careful, should check the information obtained from other interested parties and other independent sources, and advocate that you can refer to the European Commission website publicly available EU price information as an alternative, the preliminary ruling does not explain why the better data provided by the stakeholders cannot be used. In this regard, the investigation body carried out a review, the European Commission in the post-case comment mentioned the existence of EU pork market price data on the European Commission website, but the European Commission only provided the website, did not provide specific EU pork price data, the investigation authority believes that the Commission did not provide sufficient evidence, unable to accept the relevant claims. After further investigation, the investigation authority comparatively analyzed all the information obtained during the investigation, taking into account the complexity of the products under investigation, the final decision of the investigating machine decided to determine the dumping margin of other European Union companies based on the dumping margin of Viyanbokst Ltd.

(2) Comparison of prices.

According to the provisions of Article 6 of the Anti-Dumping Regulations, the investigation authority, taking into account various comparability factors affecting prices, adjusts the normal value and export price to the factory level in a fair and reasonable way. In calculating the dumping margin, the investigating authority compared the weighted average normal value and the weighted average outlet price to arrive at the margin of dumping.

(3) The margin of dumping.

As calculated, the margins of dumping by the companies that were ultimately awarded are shown in annex 1.

Similar domestic products, domestic industry

In accordance with Article 7 of the Anti-Dumping Regulations, the investigation authority, in conjunction with the Ministry of Agriculture and Rural Affairs, investigated the domestic industrial damage in this case.

(1) Recognition of similar domestic products.

Article 12 of the Anti-Dumping Regulations stipulates that similar products are the same products as dumped imported products, or products with the most similar characteristics to dumped imported products.

The investigation authorities investigated the materialization characteristics of domestic pork and pork by-products and dumped imported products, raw materials and production processes, product uses, sales channels, customer groups and consumer evaluations:

1) Product quality.

Related pork and pork by-product quality can be judged from perceptual indicators (such as color, tenderness, smell, etc.), physiochemical indicators and food safety indicators (agricultural residuals, medicinal residues, microbiological and pathogenic bacteria testing, etc.). Survey evidence shows that relevant pork and pork by-products produced by domestic enterprises have bright red or deep red color, glossy, no odor, tightness, solid sense, no visible impurities, and dumping imported products of the physical and chemical indicators and food safety indicators have all reached China's food safety standards, the two can be effectively controlled in agricultural residuals, medicinal residues, microorganisms and pathogens. The related pork and pork products produced by domestic enterprises have been widely recognized by consumers. Evidence shows that domestically produced and processed pork and pork by-products are not substantially different in quality from dumped imports and can replace each other.

2) Varieties and breeding.

Domestic pig breeds raised by pork and pig by-product industries include but are not limited to Durock pigs, long white pigs, large white pigs and other varieties and their hybrid varieties (also known as "external three yuan pigs", produced by Durock pigs, long white pigs, large white pigs three pig hybrids), and dumped imported products in pig breeds are basically the same, and the breeding party type is basically the same.

Production equipment and processing processes.

Domestic pork and pork by-product production enterprises introduced slaughtering and segmentation production lines in Germany and South Korea, for the international first-class production equipment, using the international first-class low temperature two-

segment acid discharge process and carbon dioxide asphyxiation technology. Domestic production of related pork and pig by-products and dumped imported products in the production and processing process is basically the same, the main process includes live pig flushing → fainting bloodflow → to fold the sternum cesarean section → take sternum cesarean section → take internal organs → half-head → inspection → go to head and hoofs, etc. → cooling (freezing) → splitting packaging and so on.

4. Consumption areas and uses.

The main purpose of domestically produced pork and pork by-products and dumped imported products is for human consumption. Products are generally directed directly or indirectly to consumers through wholesale or retail methods such as farmers' markets, supermarkets, or through channels such as catering and processing enterprises.

Sales channels and customer groups.

Related pork and pork by-products produced by domestic enterprises are mainly sold through direct sales or agents in various domestic markets. Dumped imported products are also mainly imported through direct sales or agents, and after entering the Chinese market by sea, through logistics sales in the domestic market. Domestically produced pork and pork by-products and dumped imported products have the same or overlapping nature in the sales mode and geographical distribution, and some consumer groups are overlapping, consumers both purchase and use dumped imported products, but also buy and use domestically produced pork and pork byproducts, the two have a competitive relationship.

In combination with the above factors, the investigation authority determined that the relevant pork and pig by-products and dumped imported products produced in China

are basically the same in sensory projects, product quality, pig varieties, production processes, consumption fields and uses, sales channels and customer groups, and have similarities and comparability, and can be replaced with each other. Therefore, domestically produced pork and pork by-products and dumped imported products are of the same kind.

(2) Domestic industry recognition.

In accordance with the provisions of Article 11 of the Anti-Dumping Regulations on domestic industry determination, the investigation authority reviewed and determined the domestic industry in this case. According to statistics of the Ministry of Agriculture and Rural Affairs, between 2020 and 2023, there are 5,000-6,000 pig slaughtering enterprises, which are all producers of similar products in China and constitute the domestic industry. As mentioned earlier, in view of the large number of domestic producers, in order to complete the investigation in a timely manner, the investigation bodies conducted a sample survey. After considering the representation of production scale and geographical distribution, the survey agency selected 24 domestic production enterprises as sample enterprises. Among them, 22 enterprises submitted the questionnaire of domestic producers to the survey authorities on a regular basis, and two enterprises did not submit responses. In addition, three unsampled domestic production enterprises voluntarily submitted responses on schedule, the three are located in Xinjiang, Zhejiang and Inner Mongolia. The 25 domestic responding enterprises are located in 11 provinces (municipal) autonomous regions including Shandong, Zhejiang, Guangdong, Anhui, Henan, Inner Mongolia, Chongqing, Yunnan, Xinjiang, Liaoning and Heilongjiang, covering domestic similar product manufacturers in the eastern, central, western and northeastern regions of China.

According to the National Bureau of Statistics, the national pork production from 2020 to 2023 will be 41.13 million tons, 5.296 million tons, 5.541 million tons and 5.794 million tons respectively. According to the pork by-product output rate (71%) and pork by-product ratio (19%) of domestic pig slaughtering enterprises above the domestic scale, the total output of pork and pork by-products in China from 2020 to 2023 will be 5,213.66 tons, 6,713.24 million tons, 7,023.80 million tons and 7,344.51 million tons respectively. The total output of 25 domestic respondents from 2020 to 2023 was 161.33 tons, 301.50 million tons, 359.35 million tons and 447.04 million tons, accounting for 3.09%, 4.49%, 5.12% and 6.09% respectively.

In summary, the survey authorities determined that the data of the 25 domestic producers who submitted responses could reflect the domestic industrial situation. With the exception of the special note, the investigating authority uses the data as a basis for the analysis of damage and causality.

V. Industrial damage and extent of damage

(1) The number of dumped imported products and the market share.

The investigating authorities investigated whether the absolute quantity of dumped imports and the quantity of domestic production or consumption increased significantly.

Upon review, according to the "Regulations of the People's Republic of China on Import and Export Tax", dumping of imported products is classified under 16 tax codes 02031110, 02031190, 02031200, 02031900, 02032110, 02032110, y, y, y, y, y, y, y, y, y, y, y, y, and y. 05040029 (stomach of other animals) and 05040090 (other animal intestinal and bladder) tax codes include other non-investigated products. Given that the

data under 05040090 is 0, there is currently no reasonable way to separate the pig stomach from 05040029, and the import amount under 05040029 items from 2020 to 2023 is only 0.3-0.6 billion, the investigation authorities believe that excluding the data under these two tax codes will not affect the overall situation of dumped imports, therefore, decided to dumping imports on the basis of the import data analysis under 14 tariff codes.

The survey shows that according to customs statistics of the People's Republic of China, from 2020 to 2023, the number of dumped imports will be 319.33 tons, 291.17 million tons, 156.21 million tons and 133.65 million tons respectively. Among them, from 2021 to 2023, there were 8.82%, 46.35 per cent and 14.44% respectively, compared with the previous year. During the damage investigation period, the number of dumped imports showed a continuous downward trend.

According to China Customs statistics and the production of relevant pork and pork by-products in China provided by the applicant, from 2020 to 2023, the apparent consumption of pork and pork by-products in China was 5,779.14 million tons, 7,205.22 million tons, 7,300.51 million tons and 7,606.40 million tons, respectively. Dumped imports accounted for China's domestic market share of 5.53%, 4.04%, 2.14% and 1.76% respectively. From 2021 to 2023, the decline was 1.49 percentage points, 1.90 percentage points and 0.38 percentage points, respectively, compared to the previous year. During the damage investigation period, dumped imports accounted for China's market share continued downward trend.

After the preliminary ruling, comments submitted by the European Commission, the Spanish government, the Embassy of the Netherlands in China, the Danish Embassy in

China and the European Livestock and Meat Union put forward that the number of imported products originating in the EU continued to decline from 2020 to 2023, and the market share is declining. This situation is incompatible with Article 3.2 of the Anti-Dumping Agreement, i.e. a substantial increase in dumped imports, whether absolute or relative to production or consumption, constitutes the cause of any so-called harm.

The comments submitted by the applicant put forward that the relevant stakeholders so-called anti-dumping measures on the premise that there must be a significant increase in the number of dumped imports, and the claim that the dumping of imported products will not affect the domestic industry in this case is inconsistent with the legal provisions and anti-dumping practices.

First, although in accordance with Article 3.2 of the Anti-Dumping Agreement, the investigating authority shall consider the quantity of dumped imports and the impact of dumped imports on prices. However, this does not mean that if the number of imports does not increase significantly, the dumping of imported products will not affect and damage the domestic industry. According to this Article, one or more of the factors affecting the quantity and price of imports may not be able to give decisive guidance.

Second, during the damage investigation period, the EU's domestic market share of dumped imports averaged 3.37% per year, which is not a negligible share.

Third, although the market share of dumped imports in China is low, it is not possible to draw the conclusion that the dumping of imported products will not affect and damage the domestic industry. When examining the impact of the quantity of dumped imports, the actual conditions and characteristics of the domestic industry should be analyzed.

In the course of the investigation of this case, the investigation authorities paid full attention to the continuous decline in the number of dumped imports and market share originating in the EU. Domestic pig slaughtering enterprises are mainly composed of small and medium-sized enterprises, the industry is highly scattered, more susceptible to the impact and influence of external factors. Dumped imported products compete with similar domestic products in the domestic market, downstream users are very sensitive to prices, relatively small imports may still have an impact on the domestic industry. The investigating authorities believe that in view of the dispersion of the domestic industry in this case, it is necessary to consider the above factors in combination with the price situation of dumped imported products. Although there was no significant increase in the number of dumped imports, given the significant price impact of dumped imports, the investigating authority decided not to accept the relevant claims of stakeholders such as the Commission.

(2) The price of dumped imported products and the price of similar products in the domestic industry.

The investigation authorities investigated the impact of dumped imports on the prices of similar products in the domestic industry.

As mentioned earlier, the investigation authority divides the dumping of imported products into seven categories, and the tariff number for China's customs duties is the pig white bar / carcass (tax number 02031110, 02031190, 02032110, and 02032190), boned pig front legs, pig hind legs and their meat (tax codes 02031200 and 02032200), other pork (tax codes s and ph), fat without lean meat, pork fat (tax number yt), salted pig intestine (tax number s)(tax number s), liver (tax number s),

and other pig chops (taxnumber s, s) and other pigs.

When making price comparisons, in order to ensure their comparability, the dumped import price and the price of similar products in the domestic industry should be compared at the same level of trade. The investigation authority found that the domestic import customs clearance price of dumped imported products and factory prices of similar products in domestic industries basically belong to the same level of trade, neither of which includes VAT, inland transportation costs, insurance costs and secondary sales channel fees. On the basis of the CIF price of dumped imported products in China customs statistics, the investigation authority further considered the damage to the exchange rate, tariff rate and customs clearance fees of domestic importers during the investigation period, adjusted the price of dumping imported products of various specifications, the adjusted price as the price of dumped imported products.

Among them, the exchange rate is based on the average monthly exchange rate arithmetic announced by the People's Bank of China for the year. The tariff rate is calculated according to the rate established by the import and export taxes of the People's Republic of China. From 2020 to 2023, the tariff rate on white bars/carcass and other pigs imported from the EU is 12%; The tariff rate for boned pigs' front legs, pig hind legs and meat and other pork meats is 8% for 2020-2021 and 12% in 2022 -2023. Fat pork without lean meat, pork fat, salted pigs (except for the head of the pig's large intestine) and liver tariff rate of 20%. With regard to import customs clearance costs, a total of three domestic importers submitted responses, including two related public company Dennis Crown Foods (China) Co., Ltd. and Isfu Heng Foods (Shanghai) Co., Ltd., as well as Beijing Beautiful Foods Co., Ltd., an

affiliate of Coplexin Group in France. The investigation authority is based on the average customs clearance fee of 279.20yuan/ ton of these three domestic importers during the dumping investigation period, as the basis for calculating the import clearance fee.

The investigation authorities use the weighted average price of the factory price of 25 domestic manufacturers submitted to the "domestic producer questionnaire" as the domestic industry and the specification product price.

(1) Pig white bar / carcass import price and domestic industry and specification product prices.

From 2020 to 2022, the import price of pig white bars / carcass is 19,349.92yuan/ton, 14,756.41yuan/ton and 166,115.68yuan/ ton, and the import volume in 2023 is 0. Among them, in 2021, down 23.74% from the previous year, and an increase of 1025.72% in 2022 over the previous year, showing a first decline and an overall growth trend.

From 2020 to 2023, the price of domestic industry and specification products will be 37,656.93 yuan /ton, 21,554.52 yuan/ton, 22,209.54 yuan/ ton and 17,205.28 yuan /ton. Among them, in 2021, a 42.76% decline from the previous year, an increase of 3.04% in 2022, a decrease of 22.53% in 2023 compared with the previous year, and the price at the end of the survey period is 54.31% lower than the beginning of the period, showing a volatile downward trend.

The import price of bone pig front legs, pigs hind legs and meat pieces and domestic industry with the same specifications.

From 2020 to 2023, the import price of bone pig front legs, pig hind legs and meat pieces will be 18,611.27yuan/ton, 17,870.31yuan/ton, 15,732.27 yuan/ ton and 16,926.54

yuan/ton respectively. Among them, in 2021 and 2022 compared with the previous year, the decline was 3.98 per cent and 11.96 per cent respectively, an increase of 7.59 per cent in 2023 compared with the previous year, but 9.05% lower than the opening price, showing an overall downward trend.

From 2020 to 2023, the price of domestic industry and specification products will be 35,510.64 yuan /ton, 22,930.87 yuan/ton, 21,596.27 yuan/ ton and 19,792.38 yuan /ton. Among them, from 2021 to 2023 compared with the previous year, the decline was 35.43 per cent, 5.82% and 8.35 per cent, respectively, showing a continuing downward trend.

Other pork import prices and domestic industry prices of similar specifications.

From 2020 to 2023, other pork imports are 22,523.72 yuan/ton, 20,856.41 yuan/ton, 17,885.37 yuan/ton and 19,153.44 yuan/ton respectively. Among them, in 2021 and 2022 compared with the previous year, the decline was 7.40% and 14.25 per cent, respectively, an increase of 7.09% in 2023 compared with the previous year, but 14.96 per cent lower than the opening price, showing an overall downward trend.

From 2020 to 2023, the price of domestic industry and specification products will be 36,668.26 yuan /ton, 26,569.14 yuan/ton, 25,237.95 yuan/ ton and 24,387.19 yuan /ton. Among them, from 2021 to 2023 compared with the previous year, the decline was 27.54 per cent, 5.01 per cent and 3.37%, respectively, showing a continuing downward trend.

The import price of fat pork without lean meat, pork fat import price and domestic industry with the same specifications.

From 2020 to 2023, the import prices of fat pork without lean meat and pork fat that are not refined or extracted by other methods will be 13,151.03 yuan/ton, 14,539.38 yuan/ton,

11,768.96 yuan/ton and 13,614.39 yuan/ton respectively. Among them, in 2021, an increase of 10.56 percent over the previous year, down 19.05% in 2022, an increase of 15.68 percent in 2023 over the previous year, and the price at the end of the survey period was 3.52% higher than at the beginning of the period, showing a volatile growth trend.

From 2020 to 2023, the price of domestic industry and specification products will be 16,287 yuan / ton, 11,360.06 yuan/ton, 10,000.81 yuan/ton and 8,460.86 yuan / ton. Among them, from 2021 to 2023 compared with the previous year, the decline is 30.25 per cent, 11.97 per cent and 15.40%, showing a continuous downward trend.

Salted pig intestinal clothing (except pig head) import price and domestic industry with the same specifications.

From 2020 to 2023, the import price of salted pigs is 24,907.59 yuan/ton, 23,695.07 yuan/ton, 26,925.47 yuan/ton and 32,143 yuan /ton respectively. Among them, 2021 decreased by 4.87 per cent from the previous year, in 2022 and 2023 compared with the previous year by 13.63% and 19.38%, respectively, the end price of the survey period was 29.05% higher than at the beginning of the period, showing a decline and an overall growth trend.

From 2020 to 2023, the price of domestic industry and specification products will be 39,733.66 yuan /ton, 28,667.34 yuan/ton, 23,802.74 yuan/ ton and 20,763.90 yuan /ton. Among them, from 2021 to 2023 compared with the previous year, the decline is 27.85%, 16.97% and 12.77%, showing a continuous downward trend.

The import price of pig liver and the domestic industry and the price of the same specification products.

From 2020 to 2023, the import price of pig liver is 8,562.67 yuan/ton, 7,857.65 yuan/ton, 8,738.07 yuan/ton and 10,097.03 yuan/ton. Among them, 2021 fell 8.23 percent from the previous year, 2022 and 2023 compared with the previous year by 11.20% and 15.55%, respectively, the price at the end of the survey period was 17.92% higher than at the beginning of the period, showing a decline and an overall growth trend.

From 2020 to 2023, the price of domestic industry and specification products will be 17,929.83 yuan/ton, 8,237.97 yuan/ton, 7,787.62 yuan/ton and 5,612.95 yuan/ton. Among them, from 2021 to 2023 compared with the previous year, the decline is 54.05 percent, 5.47 percent and 27.92 percent, showing a continuing downward trend.

The import price of other pigs and domestic industry with the same specifications.

From 2020 to 2023, the import price of other pigs is 16,955.04 yuan/ton, 17,627.88 yuan/ton, 19,404.03 yuan/ton and 20,346.34 yuan/ton. Among them, from 2021 to 2023 compared with the previous year, the price of the survey period increased by 3.97%, 10.08% and 4.86 percent higher than at the beginning of the survey period, showing a sustained growth trend.

From 2020 to 2023, the price of domestic industry and specification products will be 30,775.28 yuan/ton, 25,874.69 yuan/ton, 24,050.46 yuan/ton, 24,834.17 yuan/ton. Among them, in 2021 and 2022 compared with the previous year, respectively, a decrease of 15.92% and 7.05%, an increase of 3.26% in 2023 compared with the previous year, but 19.3% lower than the opening price, showing an overall downward trend.

(3) The impact of dumped imported products on the prices of similar products

in the domestic industry.

The investigation authorities have considered the import situation of dumped imported products, changes in the prices of similar products in the domestic industry and the relationship between the two.

Questionnaires submitted by various stakeholders show that domestically produced pork and pork by-products and dumped imported products are basically the same in terms of sensory projects, product quality, pig breeds, production processes, consumption fields and uses, sales channels and regions and customer groups, and are similar and substitutional. Domestic related pork and pork by-product consumption market is a competitive open market, domestic similar products and dumped imported products in terms of quality and performance can meet the requirements of downstream customers, the two can be replaced with each other, dumping imported products and domestic specifications of products directly competing. The exporter's questionnaire shows that it refers to the Chinese market price and offers to Chinese customers through multiple channels, and the transaction price is reached after consultation. Domestic industry and exporter responses show that some downstream users of dumped imported products and similar products in the domestic industry have crossovers and overlaps, and the same downstream user purchases both dumped imported products, but also purchased the same products in the domestic industry. In this case, the price of dumped imported products is clearly an important factor affecting downstream purchasers.

The investigation authorities noted that there are more than 5,000 pig slaughtering enterprises in China, small and medium enterprises (below the scale) accounted for more

than 50%, the domestic industry is highly scattered, and the average output of the national pig slaughtering enterprises from 2020 to 2023 is only 0.9 million tons, 1.14 million tons, 1.24 million tons and 1.28 million tons.

After reviewing data from 102 EU producers registered to participate in the survey, excluding companies exporting almost zero to China, 93, 89, 81 and 84 EU producers had actual exports to China from 2020 to 2023, with average exports of 2.96 million tons, 2.50 million tons, 1.76 million tons and 1.3 million tons respectively from 2020 to 2023. Although the absolute quantity and market share of dumped imports continued to decline during the investigation period, and the average export volume of EU producers continued to decline, the average export volume of EU producers to China has always been greater than the average production of domestic slaughter companies.

Therefore, although the absolute number and relative quantity of dumped imported products have declined, it still has a greater influence in the Chinese market, which will affect the price of similar products in the domestic industry.

The impact of pork white bars / carcass imported from the European Union on the price of domestic industry and specification products.

From 2020 to 2022, the number of white bars / carcasses imported from the EU will be 1408.96 tons, 714.16 tons and 0.64 tons, respectively, and 0 in 2023. Due to the extremely small number of pig white bars / carcass imports in 2022 and 2023, the investigation authority considers its price to be unrepresentative and decided not to use the import price of these two years for analysis. 2020 and 2021 pig white bar / carcass import prices will always be lower than the domestic industry and specification product prices, and

are showing a downward trend, the price difference of 18,307yuan / ton and 6,798yuan/ ton, the domestic industry and specification product prices caused a sharp reduction.

The impact of boned pig front legs, pig back legs and meat pieces imported from the European Union on the price of domestic industry and specification products.

Between 2020 and 2023, the number of boned pig front legs, pig hind legs and pieces of meat imported from the EU will be 51.86 million tons, 60.44 million tons, 27.35 million tons and 18.04 million tons, respectively. From 2020 to 2023, the import price of bone pig front legs, pig hind legs and meat pieces has always been lower than the domestic industry and specification product prices, both showing an overall downward trend, the price difference is 16,899yuan/ ton, 5,061yuan/ ton, 5,864 yuan/ton and 2,866 yuan/ton, the domestic industry and the specification product prices caused a significant reduction.

The impact of other pork imported from the EU on the price of domestic industry and specification products.

From 2020 to 2023, the amount of other pork imported from the EU will be 178.88 tons, 145.97 million tons, 64.59 million tons and 54.86 million tons, respectively. From 2020 to 2023, the price of other pork imports has always been lower than the domestic industry and the price of specification products, both showing a downward trend, the price difference is 14,145 yuan / ton, 5,713yuan/ ton, 7,353 yuan/ton and 5,234 yuan/ton, the domestic industry and specifications product prices caused a sharp reduction.

The import price of fat pork and pork fat without lean meat imported from the EU or extracted by other methods will have an impact on the prices of domestic industry and specification products.

From 2020 to 2023, the amount of fat pork and pork fat without lean meat imported from the EU, which is not refined or extracted by other methods, is 5.44 million tons, 9.23 million tons, 0.58 million tons and 0.22 million tons, respectively. In 2020, the import price of fat pork and pork fat is lower than the domestic industry and the specification product price of 3136 yuan / ton, the price of imports in 2021, the price of domestic industry and specification products has decreased, and the import price exceeds the price of domestic industry and specification products 3179 yuan / ton. Both fell in 2022, but the import price is still 1768 yuan / ton higher than the domestic industry and specification products. In 2023, the import price is 5,154 yuan / ton higher than the price of domestic industry and specification products.

The investigation agency reviewed the sales of the same specifications of domestic enterprises and found that the largest domestic sales in 2020 was 1.2 million tons, only three enterprises sold more than 10 million tons in 2021, and the import volume of fat pork and pork fat in China in 2022 was equivalent to the fourth enterprise sales of China's pig slaughter, and the number of imports in 2023 was the same as the 11st producer's sales. The investigation authorities believe that in 2020 and 2021, the import of fat pork, pork fat quantity advantage is obvious, and the market position is significant. In 2022 and 2023, although the number of imported fatty pork and pork fat fell sharply to 5,798 tons and 2,193 tons, but compared with the domestic highly dispersed enterprises, the number of dumped imported products is still a clear advantage, will have an impact on the domestic industry and specification product prices, of which dumped imported products in 2020 will cause significant reductions in the price of domestic industry and specification products.

The impact of salted pig intestinal clothing imported from the EU (except for pig head) on the domestic industry and the price of specification products.

Between 2020 and 2023, the number of salted pig goats imported from the EU (except for pig head) was 3.88 million tons, 4.02 million tons, 3.59 million tons and 3.19 million tons, respectively. In 2020 and 2021, the import price of salted pigs is lower than the domestic industry and specification product prices, and both are showing a downward trend, with price differences of 14,826 yuan/ton and 4,972 yuan/ton respectively. In 2022, the import price of salted pigs began to increase, the price of domestic industry and specification products continued to decline, and the import price exceeded the domestic industry and the specification product price of 3,123 yuan/ton. In 2023, the import price of salted pigs and garments continued to increase, and the price of domestic industry and specification products continued to decline, and the difference between the two prices expanded to 11,379 yuan / ton.

The investigation authority reviewed the sales of saline pig gowns of domestic enterprises and found that the largest domestic sales in 2020 and 2021 was only more than 4,000 tons, more than 7 thousand tons in 2022, and about 10 million tons in 2023. During this period, the import volume remained at 3-4 million tons, and in 2021 it was 3.67% higher than the beginning of the period, compared with the domestic highly decentralized enterprises, the number advantage of dumped imported products is obvious, the market position is significant, will have an impact on domestic industry and specification product prices, of which 2020 and 2021 will cause significant reductions in domestic industry and specification product prices.

The import price of pig liver and the domestic industry and the price of the same specification products.

From 2020 to 2023, the number of pig liver imported from the EU will be 1.63 million tons, 1.6 million tons, 0.0019 million tons and 0.0013 million tons respectively. Due to the extremely small number of pig liver imports in 2022 and 2023, the investigation authority considered its price to be non-representative and decided not to use the import price of the two years for analysis. In 2020 and 2021, the import price of pig and liver is always lower than the domestic industry and the price of specification products, and are showing a downward trend, the price difference is 9,367 yuan / ton and 380 yuan / ton, the domestic industry and specification product prices have caused a sharp reduction.

The import price of other pigs and domestic industry with the same specifications.

From 2020 to 2023, the number of other pigs imported from the EU was 77.5 million tons, 70.28 million tons, 60.11 million tons and 57.34 million tons, respectively. From 2020 to 2023, the import price of other pigs is always lower than the domestic industry and the same standard product price, the price difference is 13,820 yuan / ton, 8,247 yuan / ton, 4,646 Yuan / ton and 4,488 yuan / ton.

In their comments, relevant stakeholders suggested that the price difference between different pigs is large and should be assessed separately. To this end, the investigative authorities have further assessed the import prices of different pigs and domestic sales prices.

During the dumping investigation period, three EU sample companies exported to China, including frozen pig belly, pig hoof, pig head, pigtail, pig heart, pig kidney, pig whip, pig tongue and pig ear in quantities of 6,391 tons, 46,876 tons, 86,584 tons, 1,880 tons, 5,681 tons, 40 tons, 4,418 tons and 96 tons, with import prices of 39,993 yuan/ton, 27,592 yuan/ton, 11,712 yuan/ton, respectively. yuan/ ton, Yuan /ton, y yuan /ton, y yuan / ton, y yuan / ton and yu yuan / ton. Data provided by domestic enterprises show that in 2023 the domestic sales price of frozen pig belly, pig hoof, pig head, pig tail, pig heart, pig kidney, pig whip, pig tongue and pig ear was 45, 138 yuan/ton, 33,560 yuan/ton, 12,723 yuan/ton, 52 yuan, 433 yuan/ton, 11,733 yuan/ton, 18,877 yuan/ton, 36,002 yuan/ton, 36,898 yuan/ton and 47,961 yuan/ton.

In addition to the import volume of pig whips, the import price of 8 kinds of pigs such as pig belly, hoof, pig head, pigtail, heart, kidney, tongue and pig ear are lower than the domestic industry and specification prices, the price difference is 5,145 yuan/ton, 5,968 yuan/ton, 1011 yuan/ton, 8,823 yuan/ton, 401 yuan/ton, 3,578 yuan/ton, 1,728 yuan/ton and 9,049 yuan/ton, which also shows that other pigs imported from the EU have caused significant reductions in the price of the same specifications of domestic products.

In summary, the investigation authority found in the preliminary ruling that during the damage investigation period, dumping imports of all specifications in 2020 caused significant reductions in the price of domestic industry and specification products; In 2021, with the exception of fatty pork and pork fat, all other specification products accounting for 97% of imports will result in significant reductions in the price of domestic industry and specification products; In 2022 and 2023, in addition to fatten pork, pork fat and salted pig

goats, dumping imports accounting for 97%-98% of imports will cause significant reductions in the prices of domestic industry and specification products, so the investigation authorities preliminarily determined that dumping imports have caused significant reductions in the prices of similar products in the domestic industry.

After the preliminary ruling, the comments submitted by the European Commission, the European animal husbandry and meat unions suggested that during the damage investigation period, among these seven product categories established by the investigation, the prices of some categories of dumped imported products (Class D, E, F) are significantly higher than the prices of similar domestic products, and the price gap between the other categories (B, C, G, Class A in 2023) is lower than the domestic similar product prices, but in the damage investigation period continued to rise, and the price gap between the two is significantly narrowed. During the damage investigation period, the number and market share of dumped imports in the EU showed a downward trend, and the market share has fallen below 2%. EU dumped import prices are not determinants of changes in domestic market prices.

The comments submitted by the applicant suggested that the domestic market has the characteristics of consumers highly sensitive to price, market prices are highly sensitive to supply, and the domestic industry is very fragmented. In such cases, even relatively small import supplies can trigger an impact on domestic market prices. The impact of imports and prices of the products under investigation are intertwined and co-ordinated. Since 2021, in the domestic market is already highly sensitive to import supply and demand environment, the EU's main models of products import prices are significantly lower than domestic prices,

its pricing is at a lower level, reduce the price of similar products in the domestic industry, the EU dumped imported products will inevitably reduce the price of similar products in the domestic industry. With reference to the EU anti-dumping law, the import volume of the country under investigation accounts for less than 1% of the EU market share to fall within the negligible scope, and the market share in this case is significantly greater than this standard.

The above comments were duly taken into account by the investigative authorities. According to the survey data, the total number of dumped imports in categories A, D, E and F accounted for about 3% of total imports of dumped imports. The investigation authorities believe that the vast majority of dumped imports (which account for about 97% of total imports) during the investigation period have caused significant reductions in the prices of domestic industry and specification products. Moreover, as mentioned earlier, the domestic industry is highly decentralized, although the damage to the investigation period of dumped imported products has declined in terms of quantity and relative quantity, but it still has a greater influence in the Chinese market, which will affect the price of similar products in the domestic industry. Therefore, in the final ruling, the investigation authority found that during the period of damage, the price of dumped imported products on the domestic industry caused a sharp reduction in the prices of similar products in the domestic industry, and the claims of stakeholders such as the EU cannot be established.

(4) Domestic industrial conditions.

As mentioned earlier, the investigation authorities decided to assess the state of the

domestic industry on the basis of data submitted by 25 domestic respondents. From 10 to 12 October 2024, the investigative body conducted a field verification of a sample of respondents and verified the response data. The investigation authority also compared the import and export data supplied by the applicant based on China's customs statistics, found a slight difference, decided to use Chinese customs statistics to recalculate the apparent consumption, and calculated dumping imported products and domestic industry similar products accounted for the domestic market share. In accordance with the provisions of Articles 7 and 8 of the Anti-Dumping Regulations, the investigation authority investigated the relevant economic factors and indicators of the domestic industry, and the evidence showed that:

1. Apparent consumption.

According to China's customs statistics and the production of relevant pork and pork by-products in China provided by the applicant, the apparent consumption of related pork and pork by-products in China has continued to grow during the damage investigation period. From 2020 to 2023, apparent consumption was 5,779.14 million tons, 7,205.22 million tons, 7,300.51 million tons, and 7,606.40 million tons, respectively. From 2021 to 2023, the increase was 24.68%, 1.32% and 4.19%, respectively, compared to the previous year.

2. The capacity.

During the damage survey period, the combined production capacity of 25 domestic production enterprises that submitted responses showed a growing trend of similar products. The total capacity from 2020 to 2023 will be 210.65 tons, 389.05 million tons, 506.62

million tons and 713.18 million tons, respectively. From 2021 to 2023, there was an increase of 84.69%, 30.22% and 40.77%, respectively, compared to the previous year.

3. The production.

During the damage survey period, the total production of similar products from 25 domestic production enterprises that submitted responses showed a growing trend. The total capacity from 2020 to 2023 will be 161.33 tons, 301.50 million tons, 359.35 million tons and 447.04 million tons, respectively.

From 2021 to 2023, the increase was 86.88%, 19.19% and 24.40%, respectively, compared to the previous year.

4. Volume of Sales.

During the damage survey period, the total domestic sales of similar products from 25 domestic production enterprises that submitted questionnaires continued to grow. From 2020 to 2023, the total domestic sales volume will be 119.71 tons, 210.84 million tons, 266.22 million tons and 337.05 million tons respectively. From 2021 to 2023, the increase was 76.12%, 26.27% and 26.61%, respectively, compared to the previous year. From 2020 to 2023, the total self-use amounted to 5.12 million tons, 9.10 million tons, 5.83 million tons and 12.43 million tons, respectively.

5. Market share.

During the damage survey period, the total market share (inclusive self-use) of similar products from 25 domestic production enterprises that submitted responses showed a growing trend. From 2020 to 2023, the total market share is 2.16%, 3.05%, 3.73% and 4.59%, respectively. From 2021 to 2023, the increase was 0.89, 0.67 and 0.87 percentage

points, respectively, compared to the previous year.

6. The sale price.

From 2020 to 2023, the weighted average domestic sales price of similar products from 25 domestic production enterprises submitted responses was 35,548 yuan/ton, 22,117 yuan /ton, 22,078 yuan/ton, and 18,484 yuan/ton respectively. From 2021 to 2023, the decrease was 37.78 percent, 0.18% and 16.28%, respectively, compared to the previous year. The end of the survey period was 48% lower than at the beginning of the period. During the damage investigation period, the sales price of similar products in the domestic industry showed a significant downward trend.

7. Revenue from sales.

From 2020 to 2023, the domestic sales revenue of similar products of the 25 domestic production enterprises that submitted responses was 425.55 billion yuan, 466.31 billion yuan, 587.75 billion yuan and 622.98 billion yuan respectively. From 2021 to 2023, the increase is 9.58%, 26.04% and 5.99 per cent, respectively, compared to the previous year. During the damage investigation period, the domestic sales revenue of similar products in the domestic industry continued to grow.

8. Pre-tax profits.

From 2020 to 2023, the pre-tax profits of 25 domestic production enterprises that submitted responses were 0.6 billion yuan, (-278) million yuan, (-285 million yuan) and (-11.34) million yuan, respectively. From profit to loss in 2021, losses from 2022 to 2023 continued to expand by 2.45% and 297.68% compared to the previous year. During the damage investigation period, the pre-tax profit of similar products in the domestic industry

showed a significant downward trend.

9. Rate of return on investment.

From 2020 to 2023, 25 domestic production enterprises submitted a return on investment in similar products of 0.54 per cent, (-1.27) per cent, (-0.92)% and (-3.39) percent, respectively. With the exception of 2020 at the beginning of the survey period, the return on investment from 2021 to 2023 was negative, with a loss of 0.36 percentage points from the previous year in 2022 and 2.48 percentage points in 2023 compared with the previous year. During the damage investigation period, the return on investment of similar products in the domestic industry generally showed a downward trend.

10. The starting rate.

From 2020 to 2023, the overall starting rate of similar products of the 25 domestic production enterprises that submitted responses was 76.59%, 77.49%, 70.93% and 62.68% respectively.

Among them, in 2021, an increase of 0.91 percentage points over the previous year. 2022 and 2023 are down 6.56 and 8.25 percentage points, respectively, compared to the previous year. During the damage investigation period, the start-up rate of similar products in the domestic industry has risen and decreased overall trend.

11. Number of employed persons.

Between 2020 and 2023, the 25 domestic production enterprises that submitted questionnaires employed in similar products were 11,612, 17,461, 21,995 and 21,768 respectively. Among them, 2021 and 2022 increased by 50.37% and 25.96 % respectively compared to the previous year, and 1.03% lower in 2023 than the previous year. During the

damage investigation period, the number of employment in similar products in the domestic industry has risen and decreased, and the overall growth trend.

12. Productivity of labour.

From 2020 to 2023, the labour productivity of similar products in 25 domestic production enterprises was 138.93 tonnes/year/person, 172.66 tons/year/person, 163.38 tons/year/person and 205.37 tonnes/year/person. Among them, in 2021, an increase of 24.28% over the previous year, a decrease of 5.38 per cent in 2022, and an increase of 25.70% in 2023 over the previous year. During the damage investigation period, the labor productivity of similar products in the domestic industry showed a volatile growth trend.

13. The per capita salary.

Between 2020 and 2023, the average wage of 25 domestic production enterprises employed in similar products was 54,636 yuan/year/person, 74,325 yuan/year/year/person, 80,853 yuan/year/person and 89,185 yuan/year/person. From 2021 to 2023, the increase was 36.04 per cent, 8.78% and 10.30%, respectively, compared to the previous year. During the damage investigation period, the average wage of workers in similar products in the domestic industry continued to grow.

14. Stock at the end of the period.

From 2020 to 2023, the end-of-term inventory of similar products from 25 domestic production enterprises that submitted responses was 2.46 million tons, 7.51 million tons, 8.18 million tons and 13.96 million tons, respectively. From 2021 to 2023, there was an increase of 204.88 %, 8.79 per cent and 70.73%, respectively, compared to the previous year. During the damage investigation period, the total end of inventory of similar products in the

domestic industry has continued to grow.

15. Net cash flow from operating activities.

From 2020 to 2023, the net cash flow of 25 domestic production enterprises from similar products operating activities was (-0.36 million), (-13.3 million yuan), 431 million yuan and (-14.76) million yuan, respectively. In 2021, net outflows were 36.42 times larger than the previous year, net outflows turned into net inflows in 2022 and net outflows in 2023. Except for 2022, the remaining periods were net outflows. During the damage investigation period, the net cash flow of similar products in the domestic industry showed an overall downward trend.

16. Financing capacity.

During the damage investigation period, there is no evidence that the investment and financing capacity of similar products in the domestic industry has been adversely affected by the import of dumped imported products.

The investigation authority also reviewed the dumping margin of dumped imported products, and the dumping margin of the dumped imported products is not a trace dumping, which is sufficient to adversely affect the prices of similar products in the domestic industry.

After review, during the damage investigation period, the apparent consumption of domestic related pork and pork by-products continued to grow, driving the domestic industry's production capacity, production, sales volume, market share, sales income, employment, per capita wage and labor production rate. The investigation organs also noted that affected by the price reduction of dumped imports, the price of similar products in the domestic industry continued to decline by 48%, sales revenue growth was significantly

lower than the output growth rate, pre-tax profits and investment yields fell significantly in 2021, the loss in 2023 further expanded by three times, except 2022, the net flow of operating cash in the rest of the years is net outflow, 2021 and 2023 net outflows are 36 times and 40 times at the beginning of the survey period. In this case, the start of construction is suppressed, the increase in production is lower than the capacity increase, damage the start rate fell by 14 percentage points during the investigation period, nearly 40% of the production capacity at the end of the investigation period has been unutilized, and the end of the survey period has increased by nearly 5 times compared with the beginning of the period.

The investigation authorities noted the comments of relevant stakeholders that the domestic industry mainly indicates a positive trend, and the domestic industry has not suffered substantial damage. In the preliminary ruling, the investigation authority believes that the assessment of the industrial situation should take into account all relevant economic factors and indicators, and can not be based on only some indicators to draw conclusions. After comprehensive consideration of all indicators, the investigation authority initially determined that the domestic industry suffered substantial damage.

After the preliminary ruling, the comments submitted by the European Commission, the Spanish government, the Dutch meat industry association suggested that during the survey period, the domestic industry in the apparent consumption, production capacity, production, sales volume, market share, sales income, employment, labor productivity and per capita wages are showing an overall growth trend, the preliminary ruling on the substantive damage to the domestic industry is not supported.

The comments submitted by the applicant put forward that in the analysis of relevant

economic indicators, can not be isolated according to the so-called positive indicators and the number of negative indicators to measure whether the domestic industry has been damaged, but to combine the characteristics of the domestic industry and the specific market conditions, from the overall changes and mutual relations between them to examine, so that the conclusion is fair, objective and accurate, in order to truly reflect the impact of the product on the domestic industry. During the damage investigation period, the price of similar products in the domestic industry continued to decline by 48% due to the impact of dumped imports. Sales revenue growth is significantly lower than the growth of production and sales. Pre-tax profits have fallen sharply, and in 2021, the domestic industry will shift from profit to loss, and the loss in 2023 will be further increased threefold. The rate of return on investment has fallen sharply and has been negative since 2021. Net cash outflows increased significantly, with the exception of 2022, net cash flows from operating activities were net outflows in the remaining years, with net outflows in 2021 and 2023 being 36 times and 40 times higher than at the beginning of the survey period, respectively. Start-ups were restrained, and production growth was lower than capacity growth. During the survey period, the construction rate fell by 14 percentage points, and nearly 40% of the production capacity at the end of the survey period could not be used. End-of-year inventories continued to increase, and the end of the survey period increased nearly fivefold from the beginning of the period. The domestic industry suffered substantial damage.

The investigation organs noted that the investigation of this case should be combined with the characteristics of the domestic industry, the system analysis of the overall trend of the domestic industry indicators and the intrinsic link, based only on the quantitative

comparison of the so-called positive or negative indicators to judge whether the domestic industry is harmed is not objective. The investigation authorities believe that during the damage investigation period, in the case of continuous growth in apparent consumption, the production capacity, production, sales volume and sales revenue of similar products in the domestic industry are showing a growing trend. However, pre-tax profits have shown a continuing downward trend, and in 2021, similar products in the domestic industry changed from profit to loss, and the loss situation deteriorated rapidly, from a loss of 278 million yuan in 2021 to a loss of 11.3 billion yuan in 2023. Net operating cash flow except 2022, the remaining years were net outflows, from a net outflow of \$0.36 billion in 2021 to a net outflow of \$1.476 billion in 2023, with a significant increase in net cash outflows. The start-up rate fell from 76.59% in 2020 to 62.68 per cent in 2023. The end of the period inventory continued to grow year by year, from 2.46 million tons in 2020 to 13.96 million tons in 2023, an increase of nearly five times. Taking into account the above factors, the investigation organs believe that during the period of damage investigation, as apparent consumption continues to rise year by year, the constant change and rebalancing of supply and demand relationship is an important reason for the different degrees of growth in related indicators of similar products in the domestic industry.

The investigation authorities noted that in the case of similar products in the domestic industry in the production capacity, production, sales volume, market share and sales revenue are increasing to varying degrees, pre-tax profits not only did not increase, but from 2021 began to change from profit to loss, and then the loss situation deteriorated rapidly year by year. Net cash flows from operating activities except 2022 were net outflows

and net cash outflows increased significantly for the rest of the year. Year-end stocks continue to grow year by year. The start-up rate fell from 76.59% in 2020 to 62.68 per cent in 2023. There is a clear contrast between indicators of growth and declining indicators. The overall situation of the domestic industry has not been improved by the continuous growth of market demand, but has shown a declining trend year by year.

In the opinion of the investigating authorities, it would be undesirable in the present case to analyse the growth of one or more indicators in order to reach an investigation's conclusions. Combined with the characteristics and market conditions of similar products in the domestic industry, the survey agency systematically analyzes all relevant indicators that although the production capacity, production, sales volume, market share and sales revenue of similar products in the domestic industry are growing trend, but only the growth of these indicators can not fully reflect the situation of the domestic industry. The profits of similar products in the domestic industry continue to lose year by year after profit and loss, the net cash outflow of operating activities has increased significantly, the start of work and the substantial increase in inventory, is also a part of the actual situation of the domestic industry. In summary, the investigation authorities believe that during the period of damage investigation, the overall situation of domestic production industry not only did not obtain overall gains and substantive improvements due to the continuous growth of market demand, but showed a declining trend year by year. The investigation authority found that the relevant claims of stakeholders such as the European Commission could not be established, and the domestic industry suffered substantial damage.

VI. Causal relationship

In accordance with Article 24 of the Anti-Dumping Regulations, the investigating authority examined whether there is a causal relationship between the dumping of imported products and the material damage to the domestic industry, and examined other factors known to be likely to cause harm to the domestic industry in addition to the impact of dumped imports.

(1) Dumping of imported products has caused substantial damage to the domestic industry.

The survey shows that dumped imported products and similar products in the domestic industry are basically the same in terms of sensory items, product quality, pig varieties, production processes, consumption fields and uses, sales channels and customer groups, etc., with similarity and substitution. Domestic related pork and pork by-product market is a competitive open market, EU exporters quotations to Chinese customers through multiple channels, dumping imported products and domestic industry similar products in the domestic market to compete with each other, downstream users purchase products, price is an important reference factor. The Chinese market is relatively scattered, there are more than 5,000 domestic production enterprises, the average EU export volume to China during the survey period has always been greater than the average output of domestic enterprises, and the average export volume of the sample exporters to China is also more than the average output of 25 sample enterprises. Therefore, during the damage investigation period, although the number of dumped imports has not increased significantly, the dumping of imported products still has a greater influence in the Chinese

market. During the damage investigation period, dumped imports with specifications in 2020 caused significant reductions in the prices of domestic industry and specification products; In 2021, in addition to fatten pork and pork fat, all its specification products, which account for 97% of imports, will cause large reductions in the price of domestic industry and specification products; In 2022 and 2023, in addition to fatten pork, pork fat, salted pig goat, dumping imported products accounting for 97%-98% of imports of imports have caused a sharp reduction in the price of domestic industry and specification products, resulting in a sustained decline in the price of similar domestic products by 48%, and further led to sales revenue growth rate significantly lower than output growth, pre-tax profits and investment yields fell sharply in 2021, the loss of the domestic industry in 2023 further expanded by three times, except for 2022, net cash flow from operating activities in the rest of the years is net outflow.

Therefore, the investigation authority found that during the period of damage, the dumping of imported products on the domestic industry caused substantial reductions in the prices of similar products in the domestic industry, resulting in substantial damage to the domestic industry, and there is a causal relationship between the dumping of imported products and the substantial damage suffered by the domestic industry.

Analysis of other known factors.

In addition to the dumping of imported products, the investigation authority may make the domestic industry vulnerable

Other known factors of material damage were examined.

Upon review, there was no evidence of a causal relationship between other countries

(regions) and domestic producers' trade-restrictive practices and competition between them, changes in consumption patterns, technological development, export status of similar products in domestic industries and force majeure, and substantial damage to domestic industries.

1. Regarding the impact of other sources of imports.

The Spanish government argues that the average price of other import sources is lower than the EU price and that the substantial damage to the domestic industry is not caused by dumped imports.

According to China's customs statistics, 2020-2023 dumped imports accounted for 56%, 58%, 55% and 49% of China's total imports, ranked second in the United States accounted for 17%, 15%, 15% and 17%, ranked third, Brazil imports accounted for 9%, 11%, 15% and 16%, other import sources including Canada, Chile, the United Kingdom, Mexico and other countries, accounting for only 15%-19% of the total import volume, single country imports accounted for less than 10%, relatively dispersed, imports from individual countries far smaller than EU imports. The investigation authority believes that first, the applicant has not applied for anti-dumping investigation on other imported products, and there is no evidence that other imported products have been dumped. Second, China's customs data shows that the relevant pork and pork by-product prices imported from other countries are not all lower than dumped imports, such as Brazil's import prices are always higher than dumped imports, and U.S. import prices plus special tariffs are higher than dumped imports. Third, dumped imports account for about 50% of China's total imports, and the dumping of imported products has caused significant reductions in the prices of similar

products in domestic industries. Therefore, the relevant pork and pork by-products imported from other countries cannot deny the impact of dumped imports on the prices of similar products in the domestic industry, as well as the substantial damage caused to the domestic industry. The investigative authorities did not accept the claims of the Spanish Government.

2. The impact of policies on African swine fever and epidemics resulting in overproduction in the country.

The European Commission and the European Union for Livestock and Trade advocated that after the African swine fever outbreak in 2018, the Chinese government adopted strict slaughter measures, resulting in a reduction in pork supply in 2019, resulting in a sharp increase in prices. Imports filled the 20% gap caused by the decline in domestic production. In response to shortages and high prices, the Chinese government has launched a three-year plan to resume production in 2021, driven by subsidies, domestic pork production rebounded again, affected by the epidemic clearance policy, demand development is not as expected, leading to production levels exceeding consumption levels from 2021 to 2023 and falling prices in 2021. In order to reduce losses, China's pork production has accelerated and has now surpassed pre-African swine fever levels. During this period, both China's imports and total imports from the EU have declined, and the real cause of the damage is oversupply.

Relevant evidence shows that from 2020 to 2023, the apparent consumption of domestic pork and pork by-products continues to grow from 5779 million tons to 7606 million tons, an increase of 32% at the end of the period, of which 24.68% year-on-year increase in 2021, the Commission advocated "affected by the epidemic clearance policy,

demand development than expected" is not consistent with the facts, the damage to the domestic industry is not caused by shrinking market demand. At the same time, the total national output has also increased from 5,214 tons to 7,345 tons year by year, but domestic production has not exceeded demand, production and demand growth is basically the same. The investigation authorities believe that the increase in domestic production does not negate the substantial damage caused by dumped imports to the domestic industry.

3. Regarding the impact of increased production costs in domestic industries.

The Government of Spain argued that the application did not mention the impact of increased production costs on the profits and profitability of domestic production. Higher labor costs due to higher feed prices (50% of total costs) and energy prices, resulting in higher domestic production costs, China's farming efficiency compared to the EU and 80% higher slaughter costs than in the Netherlands. The European Union for Livestock and Trade argues that many domestic pork producers have expanded too much, resulting in high indebtedness, and the resulting losses cannot be attributed to imports.

After verification, the investigation agency found that the cost data of 25 responding enterprises calculated in the preliminary ruling were wrong, and the unit cost data from 2020 to 2023 were 35,491 yuan/ton, 22,249 yuan/ton, 22,185 yuan/ton and 18,820 yuan/ton, and there was no evidence that the Spanish government advocated the increase in production costs.

Analysis of the post-investigation period.

The Commission and the Government of Spain argue that the most recent temporal phases are usually more important for substantive damage analysis and that the

investigating authorities need to analyse the situation after the investigation period. In March 2024, China's Ministry of Agriculture and Rural Affairs revised the implementation plan for pig production capacity regulation, adjusting the national target number of sows from 41 million to 39 million. Pig prices quadrupled in five months, and with corn and soybean meal prices falling, the pig industry entered a full profit period from mid-to-late May. As can be seen from the analysis after the investigation period, the damage has improved as the Chinese government's regulatory measures have had a favorable impact on the financial situation of the market and domestic operators. Some of the damage during the investigation period was due to the decline in ingredient only because of domestic overproduction, not imports from the EU.

The investigation authorities believe that the damage investigation period in this case is from 2020 to 2023, the last day of the investigation period is more than 6 months from the date of filing, the applicant needs a certain amount of time to collect, analyze the relevant data and collate the evidence, and produce an application. In the filing of the case announcement, the investigation authority has stated the investigation period, the non-stakeholder objected to this, the investigation organs have also issued questionnaires and supplementary questionnaires accordingly. As a result, the investigative machine decided not to use data after the survey period for analysis.

5. Regarding the impact of imported salted pig goats on the domestic industry.

The European Natural Coat Association advocates that the vast majority of saline pig intestine garments exported to China are processed trade and eventually shipped back to the EU for sale. According to the applicant, according to the Customs Law of the People's

Republic of China, imports under processing and processing trade also belong to imported goods and should be included in the scope of anti-dumping investigations. The prices of the investigated products imported by the processing trade party will be compared with the price of the domestic market, thereby reducing the price of similar products in the domestic industry, reducing the sales and market share of similar products in the domestic industry, causing impact and damage to the domestic industry.

The investigation authorities believe that although some of the dumped imported products are used as raw materials processing and feed processing trade methods, but their downstream procurement users also purchase similar products in the domestic industry at the same time, the two are competing with each other, can not deny the fact that the same type of imported salted pigs will affect the domestic industry and the specification product prices.

6. Relevant comments after the preliminary review.

After the preliminary ruling, the comments submitted by the European Commission suggested that the substantial damage to the domestic industry is caused by investment caused by higher production costs and other factors, the Spanish government put forward that the import volume and market share of dumped imported products have not increased significantly, and the decline of relevant indicators with the domestic industry does not form a trend of consistency. The EU dumped imported products due to the small market share, in the domestic market is only the recipient of the price, there is no impact on the domestic price, the decline in the price of similar products in the domestic industry is not caused by the dumping of imported products, the causal relationship in this case cannot be established.

The comments submitted by the applicant put forward that in 2020, the price of similar products in the domestic industry is 57 yuan / ton higher than the unit cost cost, and from 2021 to 2023, the domestic price is lower than the unit cost cost of the same period, the difference is 132 yuan / ton, 107 yuan / ton and 336 yuan / ton. Under the favorable background of continuous growth in demand, prices of similar products have been lower than their unit cost since 2021, which has led to significant losses in the domestic industry since 2021. The following table:

Comparison Table of Domestic Prices and Unit Costs of Similar Products

The Period	Domestic prices of similar products (Dollar / ton)	Cost per unit (Dollar / ton)	The Difference (Dollar/ton)
Year of 2020	35,548	35,491	57
The year 2021	22,117	22,249	-132
The year 2022	22,078	22,185	-107

The year 2023	18,484	18,820	-336
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(1) The domestic selling price is the weighted average domestic selling price of 25 domestic manufacturers submitting responses, and unit cost costs 118

The unit sales costs of similar products plus the apportioned unit tax and additional and periodic costs;

(2) Difference = domestic prices of similar products - unit cost costs of similar domestic products.

Through the above factual analysis and data calculation, the investigation agency determined that the price of dumped imported products caused a sharp reduction in the prices of similar products in the domestic industry, similar products in the domestic industry in the production capacity, production, sales volume, market share and sales revenue are constantly increasing, due to the sharp reduction of dumped imported products to use, so that the profits of similar products in the domestic industry continue to lose year after profit and loss, the net cash flow of operating activities has increased significantly, construction decline and inventory growth. There is a causal relationship between dumping and substantial damage to the domestic industry. During the damage investigation period, the unit cost of similar products in the domestic industry continues to decrease, and the EU and other stakeholders on the substantive damage to the domestic industry is caused by investment caused by higher production costs and other factors can not be established.

After the preliminary ruling, the comments submitted by the Spanish government suggested that the damage to the investigation period, the domestic market price rise trend, the investigation organs should consider the latest data after the investigation period, and believe that the damage to the domestic industry has ceased to exist.

The comments submitted by the applicant suggest that in anti-dumping practice, usually only consider information and information during the investigation period, while data and information outside the investigation period are not taken into account, and the relevant claims of the respondent have no legal basis and are inconsistent with the anti-dumping

practice.

The investigation authority believes that the period of determination of relevant evidence and facts in the process of industrial damage investigation should be a limited and specific period of time. Failure to limit industrial damage investigations to a specific reference period may result in an indefinite investigation. Only by specifying the period of investigation of industrial damages as a limited period, which should not be affected by the investigation process, can provide an objective and impartial basis for the decision of the investigating authority. In this case, the investigation authority based on the facts and evidence of the industrial damage investigation period, in accordance with the relevant provisions of the Anti-Dumping Regulations.

Schedule of Schedules: Related Pork and By-Products Anti-Dumping Data Table

Schedule of Schedules

Related Pork and By-Products Anti-Dumping Data Table

The Project	Year of 2020	The year 2021	The year 2022	The year 2023
Total national production	5,214	6,713	7,024	7,345
Rate of	-	28.76%	4.63%	4.57%
Apparent consumption	5,779	7,205	7,301	7,606
Rate of	-	24.68%	1.32%	4.19%
Imports of products	319.33	291.17	156.21	133.65
Rate of	-	-8.82%	-46.35%	-14.44%
Market share of products	5.53%	4.04%	2.14%	1.76%
Rate of change (percentage)	-	-1.48	-1.90	-0.38
Capacity	210.65	389.05	506.62	713.18
Rate of	-	84.69%	30.22%	40.77%
Production	161.33	301.50	359.35	447.04
Rate of	-	86.88%	19.19%	24.40%
Rate of	76.59%	77.49%	70.93%	62.68%
Rate of change (percentage)	-	0.91	-6.56	-8.25
Domestic sales (million tons)	119.71	210.84	266.22	337.05
Rate of	-	76.12%	26.27%	26.61%
Market share of similar products	2.16%	3.05%	3.73%	4.59%
Rate of change (percentage)	-	0.89	0.67	0.87
Domestic sales revenue (billion)	425.55	466.31	587.75	622.98
Rate of	-	9.58%	26.04%	5.99%
Domestic sales price	35,548	22,117	22,078	18,484
Rate of	-	-37.78%	-0.18%	-16.28%
Cost per unit (million)	3.55	2.22	2.22	1.88

Rate of change	-	9.09%	25.05%	6.88%
End-of-term stocks (million	2.46	7.51	8.18	13.96
Rate of change	-	204.88%	8.79%	70.73%
Pre-tax profits (billion dollars)	0.68	-2.78	-2.85	-11.34
Rate of change	-	-508.91%	-2.45%	-297.68%
Rate of return	0.54%	-1.27%	-0.92%	-3.39%
Rate of change (percentage)	-	-1.82	0.36	-2.48
Net cash flow (billions)	-0.36	-13.37	4.31	-14.76
Rate of change	-	-36.42	132%	-443%
Number of employed persons	11,612	17,461	21,995	21,768
Rate of change	-	50.37%	25.96%	-1.03%
Per capita salary (USD/person)	54,636	74,325	80,853	89,185
Rate of change	-	36.04%	8.78%	10.30%
Labour productivity	138.93	172.66	163.38	205.37
Rate of change	-	24.28%	-5.38%	25.70%

Appendix I

List of companies' anti-dumping margins

Name of company	Margin of dumping
I. Sampling of companies	
Ritella Meat Company (Littera Meat S.L.)	
Danish Crown A/S	
DAT-Schaub A/S	
Detcho Spain Limited (DAT-Schaub Spain S.L.U.)	
Detshaw France Limited (DAT-Schaub France S.A.S.)	
Courtesy of Vion Boxtel B.V.	
Viyan Heronlo Ltd. (VION Groenlo B.V.)	
Vijan Apeldorón Limited (VION Apeldoorn B.V.)	
Vijans Hippenzel Ltd. (VION Scherpenzeel B.V.)	
Other companies cooperating with the investigation	
The Brava Coast Refrigeration Company (FRIGORIFICOS COSTA BRAVA S.A)	
Westburg pig slaughtering and processing company Westfort Vleesproducten	

The French Copleisin Group COOPERL ARC ATLANTIQUE	
Vanno Meat Company Limited By Van Rooi Meat B.V.	
Bullockland Co., Ltd. Blokland Cold Stores Cuijk B.V.	
Sgbya Limited (CÁRNICAS CINCO VILLAS, S.A.U.)	
Rosdrow Irish Meat Group Limited The Rosderra Irish Meats Group	
Danish Flagship Limited (Tican Fresh Meat A/S)	
Blerup Meat Union, Inc. (SB PORK A/S)	
El Pazo Foods Spain (ELPOZO ALIMENTACION, S.A.)	
Copacso Meat Zevina Limited (Compaxo Vlees Zevenaar B.V.)	
Patel Inc., Ltd. (PATEL S.A.U.)	
Friselva SA	

(FRISELVA SA)	
Juya Meat Union Factory (CARNIQUES DE JUIÇ SA)	
Sierra Meat Union Factory (CARNIQUES Celra, SL)	
Bernard Foods Ltd. (SOCIETE BERNARD)	
The Gaustard Group (COSTA FOOD MEAT SL)	
Andalusia Refrigerated Meat Stock Company (Frigueficos AndalUCES DE CONSERVAS DE CARNE, S.A. (FACCSA)	
Batale Meat Company Carnica BatallÉ S.A.	
Damp Company Limited (DanePork A/S)	
Indi Lorient Piqueras Meat Company Carnicas Lorient Piquieras, S.A. (INCARLOPSA)	
Welfare Wave Company (CÁRNICAS FRIVALL, S.L.U.)	
Rodriguez Limited	

(EMBUTIDOS RODRIGUEZ, S.L.)	
La Cormal Meat Company (LA COMARCA MEATS, S.L.U.)	
Livestock Slaughter Cutting Company (Fabrica MATADERO Y DESPIECE S.A.)	
Baucer Food Group (GRUP BAUCELLS ALIMENTACIÓ SL)	
Noel Food Company (Noel Alimentaria SAU)	
Attrius Finland Limited (Atria Finland Ltd.)	
Quili Pig Slaughter Limited (operating Dawn Pork and Bacon) Queally Pig Slaughtering Ltd.T/A Dawn Pork The Bacon)	
Fifsu Industrial (FIPSO INDUSTRIE)	
Abino Meat United Inc. (MATADERO FRIGORFICO AVINYÓ, S.A.)	
The Marfry Heat Company (MAFRIGES SA)	
Good Foods Finland Limited (HKFoods Finland Oy)	

Steyr Meat LLC (Steirerfleisch Gesellschaft m.b.H.)	
Wan Hansheng Co., Ltd. By Van Hessen B.V.	
Keyk Supply Company Limited (Supply Point Cuijk B.V.)	
Wanhan Sein Spain Operating Company Limited (Van Hessen Spain Operations S.L.)	
Stanton Foods Ltd. (Staunton Foods Ltd.)	
Fulibin Food Co Ltd (FRIBIN FOODS S.L.)	
Tyson Netherlands LLC (Teijssen B.V.)	
McAllen Meat Unlimited McCarren Meats Unlimited Company	
Campovrio Foods Group Limited (CAMPOFRIO FOOD GROUP, S.A.)	
Mondori Meat Company of Spain The Industrias Cárnicas Montronill SAU	
Fulushan Co., Ltd. (FRIGORIFICOS UNIDOS S.A)	

International Enteri Products Limited (INTERNATIONAL CASING PRODUCTS, S.L.U.)	
Special Yu Meat Company Limited (INDUSTRIAS CÁRNICAS TELLO, S.A.)	
Dutch CTH Limited (CTH B.V.)	
Joslan pork (JOSSELIN PORC ABATTAGE)	
Fwilling Colek Kelke Ltd. By F. Wellink Lekkerkerk B.V.	
The French Imperial Group (Tradival)	
Gisona Food Company CORPORACION ALIMENTARIA GUISSONA SA	
Gettinger Pork (GATINE VIANDES)	
Rudolf Grosfutner Limited (RUDOLF GROSSFURTNER GMBH)	
Pally Heldrop, Ltd. PALI Geldrop B.V.	
West Pig Slaughterhouse Caso - Centro de Abate de Suínos do Oeste, S.	

(A.)	
Macoba Meat Products Company MATADERO COMARCAL DEL BAGES SL	
High Cloud Card INDUSTRIAS FRIGORIFICAS DEL LOURO S.A. - Frigolouro	
Stemberg Welt Ltd. By Stroomberg Weert B.V.	
Alentejo Pig Variety Slaughterhouse Maporal-Matadouro de Porco de Raça Alentejana S.A.)	
Norbert Marcher Ltd. Norbert Marcher Gesellschaft m.b.H.	
Calderon and Ramos Iberian Products Limited (PRODUCTOS IBERICOS CALDERON YRAMOS, S.L.)	
Fuentes Hernavasso Frozen Slaughterhouse MATADERO FRIGORIFICO DE FUENTES, EL NAVAZO S.L.)	
Miny Australasian Meat Company Limited (ICM - Indústrias de Carnes do Minho, S.A.)	
Calmonti Co., Ltd.	

(CARMONTI, SA)	
FJS Animal Byproducts Limited (FJS Animal By-PRODUCTS S.L.)	
Orette Meat Group (OLOT MEATS, S.A)	
Jihuello Slaughter Limited (MATADERO DE GUIJUELO, S.A.)	
Ganpi Pork Products Limited (CANPIPORK, S.L.)	
The Chalos Burdo Company (CHARLES BOURDEAU STE)	
Jobstrell Boengut Ltd. JÖBSTL BAUERNGUT GMBH	
Baria Enteri Co., Ltd. (TRIPAS LEVANTINA BAREA, S.L.)	
Euler Foods LLC (HOLA FOOD, S.L.)	
Category: Interrabis (INTERABA)	
Maforesa Iberia Limited (MAFRESA EL IBÉRICO DE CONFIANZA, S.L.)	
West Casal, Meat Products Industry and Trade Company Limited	

(SICASAL - Indústria e Comércio de Carnes, S.A)	
Montezano Extremadura Company MONTESANO EXTREMADURA S.A.	
Parly Meat Company Limited (PALI Meat B.V.)	
AGP Meat Products Limited (Agpmeat, S.A.)	
Charles Brothers Company (ETABLISSEMENTS CHARLES FRERES)	
Fairmin Sausage Company Limited (EMBUTIDOS FERMIN, S.L.)	
The Kmachine (Kermene)	
The Pink Pig Company (The PINK PIG, S.A)	
The Lucky Pig Company (ForTUNE PIG SL)	
Northeast Frozen Company Limited (NORFRISA-PORQUI) DEL NORDESTE SA (NORFRISA-PORQUI)	
Sanchez Romero Kawahar Jabgo Company (Sanchez Romano Carvaja JABUGO S.A.)	

Amelich Essen Ltd. (Germans Aymerich Isern, S.L.)	
Pork Vice Commodities Company (Comercial PRODUCTOS PORCINOS SECUNDARIOS, S.A.)	
San Mateo Enteri Co., Ltd. (TRIPAS SAN MATEO S.L.)	
Food Pig Company (Le PORC GOURMET SA)	
Osona Frozen Slaughter Company Limited (ESCORXADOR FRIGORIFIC D'OSONA, S.A.)	
Kumbres Maiores Slaughterhouse (MATADERO DE CUMBRES MAYORES S.A.)	
Tripernet Ltd. (TRIPNET SL)	
Euro Center Meat Ltd. (EUROCENTRO DE CARNES, S.A.)	
Moran Brothers Limited (Hermanos MorÁN, S.L.)	
2000 Selected Meat Company Limited Carnes SELECTAS 2000, S.A.	

Bopepol, Jr. (BOPEPOR, S.L.)	
Montanella Manor, Inc. (SEÑORIO DE MONTANERA SL)	
City of Rabutar Fleischhof Raabtal GmbH	
Sorrell Slaughterhouse Industrial AG MATADEROS INDUSTRIALES SOLER, S.A. (MISSA)	
Algar Food Company Limited (Argal Alimentación S.A.)	
The Bigar Group (GROUPE BIGARD)	
The Abella Company (ETABLISSEMENTS ABERA)	
The Socopa Meat (SOCOPA VIANDES)	
Charal, Jr. (Charal)	
Ludaiak Food Co., Ltd. (LOUDEAC VIANDES)	
Rosley (disambiguation) (ROUSSALY)	

History of Aulivia (HOLVIA PORC)	
De Cay (ABATTOIRS DES CRETS)	
The French Pig Company (SOCIETE PORC MONTAGNE)	
Valegran Slaughterhouse (VALLEGRAIN ABATTOIR)	
Valegran Distribution (VALLEGRAIN DISTRIBUTION)	
North Meat Van Gur (Noordvlees Van Gool)	
Dekester Export Abattoir Co Ltd (Exportslachthuis De Coster NV)	
From Debra-Meat	
Tilt Exit Slaughterhouse (Exportslachthuis Tielt)	
Komick Inc., Ltd. (COMECO NV)	
Lokos Inc., Ltd. (LOCKS NV)	

Louwenforth, Jr. (LoveNFOSSE)	
Westfler Inc., Ltd. (WESTVLEES N.V.)	
Bens Food Company Limited (BENS NV)	
Other EU companies	