HUSCH BLACKWELL

ATTACHMENT III

China

A. Preferential Financing

1. Policy Loans to the Hydraulic Cylinders Industry

2. Export Loans from Chinese State-Owned Banks

3. Export Credits from Export-Import Bank of China (Export Seller's Credit; Export Buyer's Credit)

B. Income Tax and Direct Tax Programs

1. Income Tax Reduction for High or New Technology Enterprises

2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law

3. Additional Deduction for Equipment and Apparatus of High-Tech Enterprises

C. Indirect Tax Programs

1. Import Tariff Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries

2. Additional VAT Deduction for Advanced Manufacturing Companies

D. Government Provision of Goods and Services for Less Than Adequate Remuneration

1. Provision of Steel Tubes for LTAR

2. Provision of Steel Bars for LTAR

3. Provision of Hot-Rolled Steel Sheet for LTAR

4. Provision of Forged Steel Blanks for LTAR

5. Provision of Hydraulic Parts for LTAR

6. Provision of Electricity for LTAR

7. Provision of Land for LTAR in Special Economic Zones

E. Grant Programs

1. Government Rewards and Subsidies for 'Little Giant' Enterprises

2. GOC and Sub-Central Government Subsidies for the Development of Famous Brands

3. Foreign Trade Development Grants

4. Export Assistance Grants

5. Grants for Energy Conservation and Emission Reductions

6. National Key Research and Development Program

India

A. Government of India Subsidy Programs

1. Advance Authorization Program ("AAP")
2. Duty Drawback Program ("DDB")
3. Duty-Free Import Authorization Scheme ("DFIA")
4. Export Promotion Capital Goods Scheme ("EPCGS")
5. Merchandise Export Incentive Scheme ("MEIS")
6. Status Holders Incentive Scrip Scheme ("SHIS")
7. Remission of Duties and Taxes on Export Products ("RODTEP")
8. Export-Oriented Unit Scheme ("EOUs")
9. Reimbursement of Central Sales Tax Paid on Goods Manufactured in India
10. Duty Drawback on Fuel Procured from Domestic Oil Companies
11. Market Access Initiative ("MAI")
12. Interest Equalization Scheme ("IES")
13. Export Promotion Mission
14. Credit Guarantee Scheme for Exporters ("CGSE")
15. Renewable Energy Certificates ("RECs")
16. Income Tax Deduction for R&D Expenses under Section 35(2AB) of the Income Tax Act of 1961
17. Section 32 Income Tax Deduction
18. Production Linked Incentive Scheme ("PLI")
19. Loan Guarantees from the GOI
20. Pre- and Post-Shipment Export Financing (PPSEF)
21. Fee Waivers and Discounts from Export Financing Programs
22. Status Certificate Program (SCP)
23. Provision of Steel Inputs by the Steel Authority of India ("SAIL") for LTAR (including Chinese-origin steel tubes and steel bars)
24. Provision of Natural Gas for LTAR
25. Provision of Hydraulic Fluid and Hydraulic Fluid Precursors for LTAR

B. State Government Subsidy Programs

1. State Government of Karnataka Industrial Policy Incentives (KIP25-30 subsidies for large/mega/ultra-mega, micro and small, and medium enterprises)

2. State Government of Tamil Nadu Industrial Policy Incentives (structured package of incentives, stamp duty exemption, and electricity tax incentive under TNIP21)

Mexico

A. Preferential Lending

1. Bancomext Financing

B. Direct Tax Programs

1. Tax Credit for Research and Development ("R&D")

2. Accelerated Depreciation for Renewable Energy Investments

3. Tax Deduction for Northern Border Region

C. Indirect Tax Programs

1. IMMEX Program

2. Sectoral Promotion Program ("PROSEC")

3. Eighth Rule Permit

4. Duty Drawback

D. Grant Programs

1. Tarifa I-15 Program

2. Tarifa I-30 Program

3. Fund for Energy Transition and Sustainable Energy Use Grants

4. Program for Industrial Productivity and Competitiveness ("PPCI")

E. Provision of Goods and Services for Less Than Adequate Remuneration ("LTAR")

1. Provision of Electricity for LTAR

F. Regional Subsidies

1. Fondo Tamaulipas Initiative ("FTI")

2. Impulso Nuevo León Initiative ("INLI") (foreign trade financing, business credit, and FOCRECE trust support fund)

3. State of Nuevo León – Law to Promote Investment and Employment

G. Transnational Subsidies (Government of China)

1. Chinese Government Industrial Policy Benefits to Hydraulic Cylinders Producers, Including Benefits Flowing to Cross-Owned Mexican Affiliates

2. Provision of Steel Inputs for LTAR from the GOC (steel tubes, steel blanks, and steel bars)

3. Policy Lending from Chinese Banks for Belt and Road Initiative ("BRI") Projects (direct lending and intercompany lending)