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Australian Government
Anti-Dumping Commission

Exporter Questionnaire

Responded by

Hefei JA Solar Technology Co., Ltd.

Product: Certain Crystalline Silicon Photovoltaic Modules or Panels

From: The People's Republic of China

Period of Investigation: 1 July 2012 to 31 December 2013

Response due by: 2 July 2014

Investigation case manager: Sanjay Sharma

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Anti-Dumping Commission website: www.adcommission.gov.au

Return completed questionnaire to:

**Anti-Dumping Commission
Level 5, Customs House
5 Constitution Avenue
Canberra ACT 2601
Australia**

Attention: Director Operations3

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* Asterisk indicates that the exhibit contains confidential information

SECTION A - COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office: Hefei JA Solar Technology Co., Ltd.

Name: **Ms. Margarita Yao**

Position in the company: **Legal Director**

Address: **No 36, Jiang Chang San Road, Zhabei, Shanghai, China**

Telephone: **+86-21-6095 5864**

Facsimile number: **+86-21-6095 5978**

E-mail address of contact person: **yaozr@jasolar.com**

Factory:

Address: **No.626, Huang Shan Road, Hefei, Anhui, China**

Telephone: **+86-551-67190820**

Facsimile number: **+86-551-5305533**

E-mail address of contact person: **hanxin@jasolar.com**

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name : **Mr. Lifern Dai, Mr. Stone Zhang**

Law Firm: **Gaopeng & Partners**

Address: **28th /F, Silver Tower, 2 North Dongsanhuan Road, Beijing 100027, China**

Telephone: **+86-10-59241188**

Facsimile/Telex number: **+86-10-59241199**

E-mail address of contact

person: daike@gaopenqlaw.com, zhangyi@gaopenqlaw.com

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company information

1. What is the legal name of your business? What kind of entity is it (e.g. Company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

RESPONSE:

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The legal name of our business is Hefei JA Solar Technology Co., Ltd. (hereinafter referred to as “Hefei JA”). Hefei JA is a limited liability company. There is no other business names used for export and sell goods.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

RESPONSE:

Hefei JA is wholly owned by JA (Hefei) Renewable Energy Co., Ltd. (“Hefei Renewable Energy”).

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

RESPONSE:

Hefei Renewable Energy is wholly owned by JA Solar HongKong Limited (“JA Solar HK”).

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

RESPONSE:

JA Solar HK is wholly owned by JA Solar Holdings Co., Ltd. (“JA Solar Holdings”). JA Solar Holdings, a listed company at NASDAQ stock market, is the ultimate holding company of Hefei JA, Hefei Renewable Energy and JA Solar HK.

5. Provide a diagram showing all associated or affiliated companies and your company’s place within that corporate structure.

RESPONSE:

Please refer to Exhibit A-3.5 [CONFIDENTIAL EXHIBIT] for the corporate structure of Hefei JA.

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

RESPONSE:

There are no management fees/corporate allocations charged to Hefei JA by the parent company or by a related company.

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

RESPONSE:

Hefei JA is a producer and exporter of solar modules.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

RESPONSE:

Not applicable. Hefei JA performs all the functions listed above.

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

RESPONSE:

Please refer to Exhibit A-3.9 [CONFIDENTIAL EXHIBIT] for the internal organization chart of Hefei JA.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

RESPONSE:

Please refer to Exhibit A-4.3.b [CONFIDENTIAL EXHIBIT] for the auditor's reports and Exhibit A-3.10 for product brochure.

A-4 General accounting/administration information

1. Indicate your accounting period.

RESPONSE:

The accounting period of the company is from Jan. 1 to Dec. 31 of the calendar year.

2. Indicate the address where the company's financial records are held.

RESPONSE:

The address where the financial records of Hefei JA are held is: No.626, Huang Shan Road, Hefei, Anhui, China.

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
- chart of accounts;

RESPONSE:

Please refer to Exhibit A-4.3.a [CONFIDENTIAL EXHIBIT] for chart of accounts of Hefei JA.

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

RESPONSE:

Please refer to Exhibit A-4.3.b [CONFIDENTIAL EXHIBIT] for auditor's reports of 2012 and 2013 of Hefei JA.

- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

RESPONSE:

Please refer to Exhibit A-4.3.b [CONFIDENTIAL EXHIBIT] for the financial statements and income statements of 2012 and 2013 of Hefei JA.

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

RESPONSE:

Not applicable. Hefei JA is required to have its accounts audited.

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

RESPONSE:

Hefei JA's accounting practices comply with generally accepted accounting principles in China. The auditor's reports list the regulations with which Hefei JA has complied in the preparation of its financial statements.

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

RESPONSE:

Generally, please refer to Section III of the Notes to Financial Statements set out in Exhibit A-4.3.b, which explains the significant accounting policies.

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);

RESPONSE:

[CONFIDENTIAL TEXT DELETED - -the method of valuation for raw material, work-in-process, and finished goods inventories]

- costing methods, including the method (eg by watts, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

RESPONSE:

[CONFIDENTIAL TEXT DELETED - -the method of allocating costs shared with other goods]

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

RESPONSE:

Damaged or sub-standard goods generated at the various stages of production are valued in the same way as the standard goods as their costs are the same.

- valuation methods for scrap, by products, or joint products;

RESPONSE:

Not applicable. No scrap, by products or joint products are involved.

- valuation and revaluation methods for fixed assets;

RESPONSE:

Fixed assets are valued as per actual cost on acquisition. Fixed assets are depreciated by straight-line method.

- average useful life for each class of production equipment and depreciation method and rate used for each;

RESPONSE:

The average useful life, the depreciation method and annual depreciation rate for each kind of fixed assets are as followings:

Category of Fixed Assets	Average Useful Life (Year)	Annual Depreciation Rate (%)	Depreciation Method
Houses and buildings	[CONFIDENTIAL TEXT DELETED]	[CONFIDENTIAL TEXT DELETED]	Straight-line Method
Transportation equipment	[CONFIDENTIAL TEXT DELETED]	[CONFIDENTIAL TEXT DELETED]	Straight-line Method
Production equipment	[CONFIDENTIAL TEXT DELETED]	[CONFIDENTIAL TEXT DELETED]	Straight-line Method
Office& electronic equipment	[CONFIDENTIAL TEXT DELETED]	[CONFIDENTIAL TEXT DELETED]	Straight-line Method

- treatment of foreign exchange gains and losses arising from transactions;

RESPONSE:

The Company takes CNY as the bookkeeping currency. All economic transactions in foreign currencies during the fiscal period will be accounted by conversion into CNY as per market exchange rate (central parity) published by the People's Bank of China on the first working day of the month for such transactions. At the end of the period, the balances of all the foreign currency accounts will be reconciled as per market exchange rate on the balance sheet date, while the exchange gains/losses thereof will be accounted as financial expense.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

RESPONSE:

The exchange profit/loss arising from the translation of balance sheet items will be accounted as financial expense.

- inclusion of general expenses and/or interest;

RESPONSE:

All general and administrative expenses or interest are written off in the profit and loss accounts on an accrual basis. General and administrative expenses are not capitalized as part of inventory or fixed asset valuation. Borrowing costs (e.g. interest expense) directly attributable to the acquisition, construction or production of qualifying assets, which are assets that take a substantial period of time to be ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

- provisions for bad or doubtful debts;

RESPONSE:

The provisions for bad debts will be accrued by the combined method of aging percent and individual recognition.

- expenses for idle equipment and/or plant shut-downs;

RESPONSE:

It is not applicable during the POI.

- costs of plant closure;

RESPONSE:

It is not applicable during the POI.

- restructuring costs;

RESPONSE:

It is not applicable during the POI.

- by-products and scrap materials resulting from your company's production process; and

RESPONSE:

Not applicable. No scraps and by products are involved.

- effects of inflation on financial statement information.

RESPONSE:

It is not applicable during the POI.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

RESPONSE:

The costing method used by Hefei JA changed on 1 January 2013 from actual cost method to standard cost method in order to improve the control on costs

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				

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Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "**Income statement**".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

RESPONSE:

Please see ExhibitA-5 [CONFIDENTIAL EXHIBIT], Income Statement.

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

RESPONSE:

Please see ExhibitA-6 [CONFIDENTIAL EXHIBIT], Turnover.

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level.

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;
an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

RESPONSE:

The date of sale is the date on which the material terms of sale are established. The invoices for exports to Australia are issued when the goods are to be transported from the factory of Hefei JA for exports. The invoice date is taken to be the date of sale for exports to Australia, as on such date the material terms of sale are finally established and will not be changed.

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

name;
address;
contact name and phone/fax number where known; and
trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

RESPONSE:

Please see the following table for relevant information of each customer in Australia to whom Hefei JA shipped goods in the investigation period.

Australian Customer	Address	Contact Name	Phone Number	Fax Number	Trade Level
[CONFIDENTIAL TEXT DELETED – information of Australian customers]					

B-2 For each customer identified in B1 please provide the following information.

(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

RESPONSE:

Hefei JA sold and exported the goods under consideration to Australia [CONFIDENTIAL TEXT DELETED – distribution channel for sales to Australia].

The sales process with Australian customers can basically be described as follows: [CONFIDENTIAL TEXT DELETED – Sales Process with Australian Customers].

The payment term is [CONFIDENTIAL TEXT DELETED – payment term for sales to Australia].

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

RESPONSE:

For each party in the distribution chain and the functions performed by them, please refer to the response to Question B-2(a).

Hefei JA does not pay commission to anybody or any company in the export to Australia.

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

RESPONSE:

The shipments to Australia by Hefei JA were on term [CONFIDENTIAL TEXT DELETED – delivery terms for sales to Australia]. Ownership of the goods passes to the buyer at the point of [CONFIDENTIAL TEXT DELETED – ownership transfer for sales to Australia].

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

RESPONSE:

Not applicable. There are no agency or distributor agreements or other contracts entered into in relation to the Australian market.

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

RESPONSE:

Please see response to Question B-2(a). Export prices are based on price lists and finally determined on negotiation. For the sample price lists for subject goods sold to Australian customers applicable during the POI, please see Exhibit B-2.e [CONFIDENTIAL EXHIBIT].

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

RESPONSE:

Hefei JA is not related to any of its Australian customers. There are no financial or other arrangements with the Australian customers.

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

RESPONSE:

Not applicable. There are no forward orders of the goods under consideration.

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

RESPONSE:

Hefei JA's export price does not vary according to different distribution channels.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	Mono or Poly Crystalline and whether AC or DC PV modules or panels
Product code	code used in your records for the Mono or Poly crystalline and AC or DC PV modules or panels identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date

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Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg Number of units.
Power output	Power output in watts (e.g 250W)
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	If applicable, the amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other costs*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

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FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

RESPONSE:

Please see Exhibit B-4 [CONFIDENTIAL EXHIBIT], Australian Sales.

Please see Exhibit B-4.a [CONFIDENTIAL EXHIBIT] for details of the product code description.

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

RESPONSE:

Not applicable. There are no other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above.

B-6 For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

RESPONSE:

Not applicable. There are no discount, rebate, allowance offered on export sales to Australia.

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

RESPONSE:

Not applicable. Hefei JA did not issue credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B-4.

B-8 If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

RESPONSE:

Not applicable.

B-9 Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for verification at the time of the visit.

RESPONSE:

Please see Exhibit B-9.a [CONFIDENTIAL EXHIBIT], Selected Sample Export Sales Documents (Invoice No. [CONFIDENTIAL TEXT DELETED – Invoice No.]).

Please see Exhibit B-9.b [CONFIDENTIAL EXHIBIT], Selected Sample Export Sales Documents (Invoice No. [CONFIDENTIAL TEXT DELETED – Invoice No.]).

SECTION C- EXPORTED GOODS & LIKE GOODS

C-1 Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

RESPONSE:

The goods Hefei JA exported to Australia during the investigation period are [CONFIDENTIAL TEXT DELETED – description of goods exported to Australia].

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

RESPONSE:

For the type of the goods exported to Australia during the investigation period, please see Colum “**Model**” of Exhibit B-4 [CONFIDENTIAL EXHIBIT], Australian Sales.

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

RESPONSE:

Please see Exhibit C-3 [CONFIDENTIAL EXHIBIT], Exported Goods & Like Goods.

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C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

RESPONSE:

Please refer to the Colum “Model” of Exhibit D-4 [CONFIDENTIAL EXHIBIT] for technical materials which are helpful to classify.

SECTION D - DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case manager **before** completing the questionnaire. If the case manager agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

*You **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data pre-dates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

RESPONSE:

The date of sale is the date on which the material terms of sale are established. Normally the invoice date is taken to be the date of sale, but for Hefei JA's domestic sales invoice date does not better reflect the material terms of sale and should not be used as the date of sale.

For domestic sales, [CONFIDENTIAL TEXT DELETED – details of domestic sales]. On the contrary, the delivery date better reflects the material terms of sale and should be used as the date of sale.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

RESPONSE:

For the distribution channels of the domestic sales of the goods under consideration, please see the following table:

[CONFIDENTIAL TEXT DELETED – distribution channels of domestic sales]

For the sales directly to the unrelated domestic customers, [CONFIDENTIAL TEXT DELETED – sales process of domestic sales to the unrelated domestic customers]

For the sales through related domestic customers, [CONFIDENTIAL TEXT DELETED – sales process of domestic sales to the related domestic customers]

- information concerning the functions/activities performed by each party in the distribution chain; and

RESPONSE:

Please refer to the response to the previous question.

- a copy of any agency or distributor agreements, or contracts entered into.

RESPONSE:

There are no agency or distributor agreements, or contracts entered into for domestic sales of the goods under consideration.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

RESPONSE:

Please see Column “Associated or not (Yes/No)” in Exhibit D-4 [CONFIDENTIAL EXHIBIT] for the indication of associated customers. For the relationship with the associated customers, please see Exhibit A-3.5 [CONFIDENTIAL EXHIBIT].

The sales price of the goods under consideration to the associated customers is based on transfer price.

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

RESPONSE:

Hefei JA’s domestic selling prices do not vary according to the distribution channel identified.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

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If sales are in accordance with price lists, provide copies of the price lists.

RESPONSE:

Please see response to Question D-1. Domestic sales prices are in accordance with the domestic price lists and finally determined on negotiation. For the sample price lists for subject goods sold on the domestic market applicable during the POI, please see Exhibit D-3 [CONFIDENTIAL EXHIBIT].

D-4 Prepare a spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Columnheading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model whether Mono or Poly crystalline and whether AC or DC PV modules or panels
Product code	code used in your records for the model for Mono or Poly crystalline and AC or DC PV modules or panels of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	egex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice.
Power output	Power output in watts
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses

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Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

RESPONSE:

Please see Exhibit D-4 [CONFIDENTIAL EXHIBIT], Domestic Sales.

Please see Exhibit B-4.a [CONFIDENTIAL EXHIBIT] for details of the product code description.

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

RESPONSE:

Not applicable. There are no other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table in Question D-4 above.

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

RESPONSE:

There is no commission, rebate, allowance offered on domestic sales of like goods during the IP.

Under the sales contract signed with one domestic customer [CONFIDENTIAL TEXT DELETED – details of discount offered on domestic sales]

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order

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acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of its visit.

RESPONSE:

Please see Exhibit D-7.a [CONFIDENTIAL EXHIBIT], Selected Sample Export Sales Documents (Invoice No. [CONFIDENTIAL TEXT DELETED –Invoice No.]).

Please see Exhibit D-7.b [CONFIDENTIAL EXHIBIT], Selected Sample Export Sales Documents (Invoice No. [CONFIDENTIAL TEXT DELETED –Invoice No.]).

SECTION E - FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

RESPONSE:

The amount of inland transportation associated with each export sale is reported on an actual cost basis, which is recorded in the general ledger of selling expenses. With regard to the different types of goods under the same transaction, the inland freight is allocated as per sales volume in pieces.

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

RESPONSE:

The amount of handling, loading & ancillary expenses associated with each export sale is reported on an actual cost basis, which is recorded in the general ledger of selling expenses. With regard to the different types of goods under the same transaction, the handling, loading & ancillary expenses is allocated as per sales volume in pieces.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

RESPONSE:

If the Commission considers the credit adjustment is warranted, the interest rate which is suitable for the credit cost calculation may be the short-term loan annual interest rate published by the People’s Bank of China (central bank of China) at the website:

<http://www.pbc.gov.cn/publish/zhengcehuobisi/631/2012/20120706181352694274852/20120706181352694274852.html>

Date of Adjustment	Annual Interest Rate for Short-term Loan (%)
8/6/2012	5.85%
6/7/2012	5.6%

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed ‘**Packing**’.

RESPONSE:

The packing cost of the goods under consideration is not separately accounted as one item of the operating expense, but is directly accounted as one item of the production cost of the goods under consideration without distinguishing packing cost for export sales and packing cost for domestic sales. Thus the packing cost per unit of the goods under consideration exported to Australia and that of the goods under consideration sold on the domestic market is identical and accordingly need not be adjusted

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

RESPONSE:

Not applicable.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE:

Not applicable.

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

RESPONSE:

Not applicable.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

RESPONSE:

Not applicable.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “**domestic sales**”)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

RESPONSE:

As presented in response to question C-3 above, Hefei JA has provided a comparable matching table to correlate between models exported to Australia and the models sold in the domestic market. Please see Exhibit C-3.a.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: “Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

RESPONSE:

Not applicable.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;

- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

RESPONSE:

Not applicable. The sale price does not vary based on level of trade.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable.

¹Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

The following items are identified in the amounts quantified at question D-4:

RESPONSE:

If the Commission considers the credit adjustment is warranted, the interest rate which is suitable for the credit cost calculation may be the short-term loan annual interest rate published by the People’s Bank of China (central bank of China) at the website:

[http://www.pbc.gov.cn/publish/zhengcehuobisi/631/2012/20120706181352694274852/20120706181352694274852 .html](http://www.pbc.gov.cn/publish/zhengcehuobisi/631/2012/20120706181352694274852/20120706181352694274852.html)

Date of Adjustment	Annual Interest Rate for Short-term Loan (%)
8/6/2012	5.85%
6/7/2012	5.6%

5. **Transportation**

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

RESPONSE:

The amount of inland transportation associated with each sales contract is reported on an actual cost basis, which is recorded in the general ledger of selling expenses. With regard to the different transactions of goods under the same sales contract, the inland freight is allocated as per sales volume in pieces.

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

RESPONSE:

Handling, loading and ancillary expenses, if any, are recorded in the same account ledger as inland freight, and are included in the calculation of transportation in question E-2.5 above.

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

RESPONSE:

The packing cost of the goods under consideration is not separately accounted as one item of the operating expense, but is directly accounted as one item of the production cost of the goods under consideration without distinguishing packing cost for export sales and packing cost for domestic sales. Thus the packing cost per unit of the goods under consideration exported to Australia and that of the goods under consideration sold on the domestic market is identical and accordingly need not be adjusted

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

RESPONSE:

Not applicable.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE:

Not applicable.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

RESPONSE:

Not applicable.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson’s salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

RESPONSE:

Not applicable. No duplication is evident in relation to the adjustments identified in above response.

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity (eg Number of units or watts)
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

RESPONSE:

Please see Exhibit F-1 [CONFIDENTIAL EXHIBIT], Sales to Third Country.

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

RESPONSE:

The differences in sales to third countries which may affect their comparison to export sales to Australia, if any, should be determined country-by-country. In any case Hefei JA is fully cooperative with this investigation and trusts that the Commission will be able to undertake normal value determination for comparison with export prices to Australia without reference to third country.

SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - ie of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

RESPONSE:

Please see Exhibit G-1 [CONFIDENTIAL EXHIBIT], Production Process Flowchart.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Investigation Period
A – Production capacity (eg no. of units (and/or watts))*			
B – Actual production in volume (egno. of units (and/or watts))			
C – Capacity utilisation (%) (B/A x 100)			

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named "**Production**".

RESPONSE:

Please see Exhibit G-2 [CONFIDENTIAL EXHIBIT], Production.

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

RESPONSE:

[CONFIDENTIAL TEXT DELETED – details of cost accounting practices and internal accounting methods]

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

RESPONSE:

[CONFIDENTIAL TEXT DELETED – internal accounting methods]

- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

RESPONSE:

Not applicable.

- 4 Describe the profit/cost centres in your company's cost accounting system.

RESPONSE:

[CONFIDENTIAL TEXT DELETED – the profit/cost centres in the cost accounting system]

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

RESPONSE:

[CONFIDENTIAL TEXT DELETED – internal cost accounting methods]

- 6 Describe the level of product specificity (models, grades such as mono or poly crystalline and whether AC or DC power output) that your company's cost accounting system records production costs.

RESPONSE:

[CONFIDENTIAL TEXT DELETED – internal cost accounting system]

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

RESPONSE:

Not applicable.

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

RESPONSE:

Not applicable.

- 9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

RESPONSE:

Not applicable.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type (egas mono or poly crystalline and whether AC or DC power output)* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like Domestic Model/Type – from spreadsheet LIKEGOOD (section C-3)				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Domestic CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods under consideration** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

² The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

PUBLIC RECORD VERSION

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

RESPONSE:

Please see Exhibit G-4 [CONFIDENTIAL EXHIBIT], Domestic CTMS.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Australian CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

RESPONSE:

Please see Exhibit G-5 [CONFIDENTIAL EXHIBIT], Australia CTMS.

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

RESPONSE:

Not applicable.

- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

RESPONSE:

There is no significant difference between the costs shown, and the costs as normally determined in accordance with the general accounting system. [CONFIDENTIAL TEXT DELETED – details of costing method]

- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or watts etc) to determine the unit cost differs from the prior practice of your company.

RESPONSE:

Please see Exhibit G-5 [CONFIDENTIAL EXHIBIT], Australia CTMS.

G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

RESPONSE:

The cost of solar cells individually accounts for 10% or more of the total production cost. No other raw material costs individually account for 10% or more of the total production cost.

Solar cells are made from solar wafers. The solar wafers are made from silicon bricks. Silicon bricks are made from silicon ingots. Silicon ingots are made from polysilicon.

Although Hefei JA does not produce solar cells, and only produces the goods under consideration from outsourced solar cells, all of the solar cells used in the production of goods under consideration sold domestically or exported to Australia are sourced from and produced by associated entities.

The associated entities of Hefei JA produce silicon ingots from polysilicon, produce silicon bricks from silicon ingots, produce wafers from silicon bricks and produce cells from wafers. They do not produce polysilicon and polysilicon is directly or indirectly sourced from unrelated suppliers.

As Hefei JA and another responding company Shanghai JA Solar Technology Co., Ltd. are related companies and they use the same associated suppliers, please refer to the below exhibits attached in the Exporter Questionnaire Response of Shanghai JA Solar Technology Co., Ltd. for the production cost of cells, wafers, bricks and ingots by each involved associated companies (totally 17 companies):

Exhibit G-6.a [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.b [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.c [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.d [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]

PUBLIC RECORD VERSION

Exhibit G-6.e [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.f [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.g [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.h [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.i [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.j [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.k [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.l [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.m [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.n [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.o [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.p [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit G-6.q [CONFIDENTIAL EXHIBIT]	Production Cost of [CONFIDENTIAL TEXT DELETED – name of associated company]

For the supplier information of cells, wafer, bricks, ingots and polysilicon by each of these companies, please see Exhibit H-2.3.a- H-2.3.t attached in the Exporter Questionnaire Response of Shanghai JA Solar Technology Co., Ltd. for the details. They are valued in the cost of production on the basis of transfer prices.

SECTION H - PARTICULAR MARKET SITUATION

The applicant claims that a 'particular market situation' exists in respect of certain crystalline silicon photovoltaic modules or panels (the goods) in China due to the government providing "policy loans" and credit facilities by the state owned Chinese banks at preferential rates that do not take into account commercial risk and prudential lending practices that otherwise applied in the Chinese capital credit market.

The existence of a 'particular market situation' could affect the Commission's approach to calculating the normal value within its dumping assessment. In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose is if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a 'particular market situation' exists).

These situations may be where the domestic selling prices in the country of export have been materially influenced by the government rendering those prices unsuitable for use in establishing normal values.

In this part of the questionnaire, the Commission is seeking information from your business, supported by evidence, in assessing the market situation claims made by the applicant. All document provided must be accompanied with a translated English version as well as the original version.

It may be necessary for the Commission to request additional information following receipt and review of your responses.

Part 1 General information

1. Ownership and management

- a) Has the Government of China (GOC)³ anytime in the previous 5 years been a shareholder (or invested either directly or indirectly) in your business? If so, provide details of shareholding and/or investments.

RESPONSE:

The GOC has never been a shareholder of Hefei JA in the previous 5 years.

- b) List all the directors and major shareholders of your business and identify any common directors and executive officers between your business and related businesses.

RESPONSE:

Hefei JA is wholly owned by JA (Hefei) Renewable Energy Co., Ltd. Hefei JA only has one executive director named Jin Baofang. [CONFIDENTIAL TEXT DELETED - common directors and executive officers between Hefei JA and its related companies]

³ References to the GOC include any government authorities at any level (e.g. National, Provincial, Regional, Local), agency, party, or otherwise associated entity, including the State-owned Assets Supervision and Administration Commission of the State Council (SASAC).

PUBLIC RECORD VERSION

- c) Are any directors or major shareholders, employees, or otherwise affiliated with the GOC? If so, identify the individuals, their role and their affiliation with the GOC.

RESPONSE:

There are no directors or major shareholders, employees, or otherwise affiliated with the GOC.

- d) Are any directors or employees of your business appointed, managed or recommended by the GOC? If so, identify the government department(s) they were recommended by.

RESPONSE:

There are no directors or employees of your business appointed, managed or recommended by the GOC.

- e) Provide details of any significant changes in the ownership structure of your business over the last 5 years.

RESPONSE:

Not applicable. There is no change in the ownership structure of Hefei JA over the last 5 years.

- f) Identify all positions within your business that are appointed or designated to act on behalf of GOC authorities.

RESPONSE:

Not applicable. There are no positions within Hefei JA's business that are appointed or designated to act on behalf of GOC authorities.

- g) Explain whether there are any GOC requirements by law and/or any internal business policy to have GOC representation in your business. If so explain their role.

RESPONSE:

There are no GOC requirements by law or any internal business policy to have GOC representation in Hefei JA's business.

- h) Does the GOC representative(s) or the person(s) appointed by the GOC have any VETO rights for any decisions made by the Board and/or the senior executives of your business? If so explain how and when such powers are exercised.

RESPONSE:

Not applicable. There are no GOC representatives or the persons appointed by the GOC.

- i) Who has the ability to reward, hire, fire or discipline your business' senior managers and executives?

RESPONSE:

The executive director shall be appointed by the shareholder and the general manager shall be appointed by the executive director.

- j) Do any of your business' senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of their positions.

RESPONSE:

Hefei JA's senior managers do not hold positions in any GOC departments or organizations, associations or Chambers of Commerce.

- k) Is your business publicly listed and traded on a securities exchange?

RESPONSE:

Hefei JA is not publicly listed. Hefei JA's ultimate holding company JA Solar Holdings is publicly listed on NASDAQ Global Market in the United States.

- l) If so, identify all types of securities listed and name all securities exchange's on which they are traded.

RESPONSE:

Hefei JA is not publicly listed. Hefei JA's ultimate holding company JA Solar Holdings is publicly listed on NASDAQ Global Market in the United States.

- m) Are there any restrictions to trade these securities (e.g. restricted only to Chinese nationals etc.)?

RESPONSE:

There are no restrictions to trade the securities.

2. Business planning

- a) Explain your business' decision-making process in general and in respect of PV modules or panels products in relation to:
- i. what goods are produced;

RESPONSE:

The types of goods to be produced are subject to the requirement of the customers and market demand.

- ii. how the goods are produced;

RESPONSE:

The production department and technology department decide the production process of the goods.

- iii. how much is produced;

RESPONSE:

The production quantity is subject to the need of the customers and estimated market demand.

- iv. the quantity of inputs (such as raw materials) purchased and how it is allocated to the manufacture of different products;

RESPONSE:

The quantity of inputs purchased is based on the estimated production volume of the goods. It is allocated to the manufacture of different products according to the types of goods to be produced.

- v. the location of your production facility;

RESPONSE:

The location of the production facility is determined by considering the situation of infrastructures, geographic position and labor supply.

- vi. how your business' profit is distributed (e.g. dividends, share buyback etc);
and

RESPONSE:

The profit distribution shall be [CONFIDENTIAL TEXT DELETED – details about profit distribution].

- vii. how you make decisions regarding your companies' growth target and other strategic decisions (e.g. expansions, mergers, acquisitions, restructures).

RESPONSE:

When Hefei JA makes decisions regarding its growth target and other strategic decisions, it shall consider the following factors:

[CONFIDENTIAL TEXT DELETED – details about decision making method of Hefei JA's growth target and other strategic decisions]

- b) Provide a description of any GOC input/guidance into the decision-making process regarding your manufacturing, marketing and sale of PV modules or panels products.

RESPONSE:

Not Applicable. There is no GOC input/guidance into the decision-making process respecting the manufacture, marketing and sale of PV modules or panels products.

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of PV modules or Panels products.

RESPONSE:

Not Applicable. There are no government departments/offices that are involved, either directly or indirectly, in the manufacture, sale or purchase of PV modules or Panels products.

- d) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the investigation period.

RESPONSE:

Please see Exhibit H-1.2.d [CONFIDENTIAL EXHIBIT].

- e) Provide copies of the notes to business meetings where pricing decisions on PV modules or Panels products have been made over the investigation period.

RESPONSE:

Not applicable.

- f) Provide the copies of your Business and/or Corporate Plan that were effective during the Investigation period.

RESPONSE:

Not applicable. There are no business or corporate plans that were effective during the Investigation period.

- g) Has your business been involved in any mergers and/or acquisitions in the last 5 years? Is so, provide details.

RESPONSE:

Hefei JA has not been involved in any mergers and/or acquisitions in the last 5 years.

- h) Has your business undergone any major restructuring in the last 5 years? Is so, provide details.

RESPONSE:

Hefei JA has not undergone any major restructuring in the last 5 years.

- i) Is your business currently, or in the last 5 years, been involved in a joint venture? If so, provide details.

RESPONSE:

Hefei JA is not currently, or in the last 5 years, been involved in a joint venture.

3. Licensing

- a) Provide a copy of your business license(s).

RESPONSE:

Please see Exhibit H-1.3.a for the business license of Hefei JA.

- b) Identify the GOC departments or offices responsible for issuing the license(s).

RESPONSE:

The business license of Hefei JA was issued by Hefei Administration for Industry and Commerce.

- c) Describe the procedures involved in applying for your business license(s).

RESPONSE:

According to the Regulation of the People's Republic of China on Administration of Registration of Companies, in order to get registration, the company shall first file an application for the in advance approval of its name, and then submit all the documents required by the Regulation. Within the prescribed time limit, the company registration authority is required to make a decision to approve or refuse registration and, subsequently, notify the company of the decision. The company will or will not get a Business License of Enterprise Legal Person based on the decision.

- d) Describe all requirements and/or conditions that must be met in order to obtain the license(s).

RESPONSE:

In order to get the license, a candidate needs meet all the general requirements in the Company law, including the capital contribution threshold, a business premise and management configuration. In addition, where there are items in a company's business scope that is being applied for registration that should be submitted for examination and approval in

accordance with any other law or administrative regulations, preliminary examination and approval should be obtained from the relevant state departments before applying for registration.

- e) Describe any sanctions and/or restrictions imposed on your business if you act outside the scope of your business license(s).

RESPONSE:

According to Regulations of the People's Republic of China on Administration of Registration of Companies, a company which is engaged in business activities beyond the business scope as approved to register shall be ordered to remedy the wrongs by the company registration authority, and it may also be subject to a fine of at least CNY 10,000 and no more than CNY 100,000. Hefei JA does not have any operation of business outside the scope of the business license.

- f) Describe and explain any rights or benefits conferred to your business under the license(s).

RESPONSE:

Hefei JA does not have any rights or benefits conferred to the business under the license except that Hefei JA has the right to operate as the business scope listed on the business license.

- g) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

RESPONSE:

The business license could be withdrawn under the following circumstances:

- a) The term of operation prescribed by the company's articles of association has expired, or any other cause for dissolution prescribed by the company's articles of association has occurred;
- b) The shareholders have adopted a resolution for dissolution;
- c) The business license of the company is revoked by law, or the company is ordered to terminate or cancelled by law;
- d) The company cannot continue its operation due to force majeure;
- e) The company goes into bankruptcy.

Hefei JA has not undergone such circumstance.

- h) What are the on-going conditions and/or requirements of your business license? Name the authority that manages the compliance of these conditions and/or requirements?

RESPONSE:

According to the Regulation of the People's Republic of China on Administration of Registration of Companies, when the business license expires, the company shall submit all the documents required by the Regulation regarding the amendment registration to the original registration authority. Within the prescribed time limit, the company registration authority is required to make a decision to approve or refuse registration and, subsequently, notify the company of the decision. The company will or will not get a Business License of Enterprise Legal Person with extended period of operation based on the decision.

The original registration authority Hefei Administration for Industry and Commerce manages the compliance of these conditions and requirements.

4. Capital investment activities

- a) List all capital investment activities (e.g. new production line, upgrades) your business has undertaken in the last 5 years and provide details of the approval process and any conditions placed upon the approval. Provide all relevant documentation, including copies of application forms and approval letters.

RESPONSE:

Not applicable. Capital investment activities do not need approval.

- b) If an application for your capital investment activity was not approved, provide details and documentation for the refusal.

RESPONSE:

Not applicable. Capital investment activities do not need approval.

- c) Identify all relevant authorities responsible for approving capital investments including the office address, phone and fax numbers. Also provide a brief description of the role of the authority in the approval process.

RESPONSE:

Not applicable. Capital investment activities do not need approval

5. Financing and investment activities

- a) How is your business debt funded? Provide a list of all major lenders.

RESPONSE:

Hefei JA lent funds from [CONFIDENTIAL TEXT DELETED – details of the debt lent by Hefei JA].

- b) What is the rate of interest paid by your business on all debt instruments over the last 5 years?

RESPONSE:

The rate of interest paid by Hefei JA for the debt lent from [CONFIDENTIAL TEXT DELETED – details of the debt lent by Hefei JA].

- c) Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If so, provide details.

RESPONSE:

Hefei JA has not benefited from any concessional interest rates for the loans in the last 5 years.

- d) Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If so:
- i. explain what instruments were used;
 - ii. identify the type (e.g government guarantee) and provider of the security; and
 - iii. explain the reasons for raising the capital.

RESPONSE:

Not applicable. Hefei JA has not raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt or equity instruments in the last 5 years.

- e) Does your business have policies on how cash reserves are to be invested? If so, provide details.

RESPONSE:

Not applicable. Hefei JA does not have policies on how cash reserves are to be invested.

- f) Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If so provide details (e.g. type of instrument, amount invested and the expected rate of return).

RESPONSE:

Not applicable. Hefei JA has not invested in either government or non-government debt securities.

6. Industry associations

- a) Are you a member of any industry association (either governmental or non-governmental)? If so, for each association provide details including:

RESPONSE:

Hefei JA is not a member of any industry association. But Hefei JA's related company Shanghai JA Solar PV Technology Co., Ltd. (hereinafter referred as "Shanghai JA Solar") is the members of China Chamber of Commerce for Import and Export of Machinery and Electronic Products (hereinafter referred as "CCCME"). Here is the situation of Shanghai JA Solar.

- i. The name of the association.

RESPONSE:

The name of the association is China Chamber of Commerce for Import and Export of Machinery and Electronic Products (hereinafter referred as "CCCME").

- ii. When your business joined the association.

RESPONSE:

Shanghai JA Solar joined the CCCME in 2013.

- iii. Whether there are any membership fees.

RESPONSE:

Shanghai JA Solar shall pay the membership fees.

- iv. The purpose of the association.

RESPONSE:

The purpose of the CCCME is to provide its members with coordination, consultation and service; to maintain fair trade and oppose trade protectionism; to safeguard the legitimate rights and interests of its members; and to promote the development of the industry of machinery and electronic products.

- v. The benefits of the association.

RESPONSE:

Please refer to the response to Question 6 a) iv.

- vi. Any restrictions or conditions placed on your business by being a member of the association.

RESPONSE:

Being a member, Shanghai JA Solar shall pay the membership fees.

- vii. Any other on-going requirements for the association.

RESPONSE:

Not applicable. There are no on-going requirements.

7. Interaction with the GOC

- a) Provide details of all interactions that your business has with the GOC including reporting requirements to the GOC.

RESPONSE:

Hefei JA has no dealing with the GOC except for the reporting requirements stated in the response to Question H-1.7.e.

- b) Provide contact details of any GOC departments, bureaus or agencies that your business has had any dealings with that are responsible for the administration of measures in the PV modules or panels industry.

Ensure that your response includes contact information regarding the following areas:

- i. industrial policy and guidance on the PV modules or panels industry sector;
- ii. market entry criteria for the PV modules or panels industry sector;
- iii. environmental enforcement for the PV modules or panels industry sector;
- iv. management of land utilization;
- v. the China Banking Regulatory Commission for the PV modules or panels industry sector;
- vi. investigation and inspection of new PV modules or panels expansion facilities;
- vii. the section in the National Development and Reform Commission that is responsible for the PV modules or panels industry sector; and
- viii. import licensing for PV modules or panels raw materials.

RESPONSE:

Not applicable. Hefei JA has no knowledge concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of measures concerning PV modules or panels industry.

- c) Have you had dealings or communications with the National Development and Reform Commission (NDRC) and/or the Ministry of Industry and Information Technology (MIIT) in the last 5 years? If so, provide details.

RESPONSE:

Hefei JA has had no dealings or communications with the National Development and Reform Commission and the Ministry of Industry and Information Technology in the last 5 years.

- d) Provide details of all the taxes paid by your business in the last 5 years (e.g company tax, sales tax, levies, royalties). Ensure that you include the tax rate, whether it is a reduced rate and the name of the authority that it is paid to.

RESPONSE:

Hefei JA paid the corporate income tax in the last 5 years. The tax rate of the corporate income tax paid by Hefei JA is 25% and is not a reduced rate. The involved tax authority is Anhui Province Hefei City High-tech Zone National Tax Bureau.

- e) List and describe all reports that are required to be submitted to the GOC? How often such reports are required? Identify the government department/office where each report is filed.

RESPONSE:

Hefei JA is required to submit financial statements to Anhui Province Hefei City High-tech Zone National Tax Bureau every month. Besides, Hefei JA is required to submit the annual report to Hefei Administration for Industry and Commerce every year.

- F) Does your business provide selling price information or participate in surveys to an external agency? If so, provide details.

RESPONSE:

Hefei JA does not provide selling price information or participate in surveys to an external agency.

PART 2PV Modules or Panels

1. Sales and production

- a) Provide a list of all your domestic customers of the goods, include the location (city and province) of the customer and indicate whether each customer is anstate invested (and/or owned) enterprise (SIE).

RESPONSE:

Please see Exhibit D-4 [CONFIDENTIAL EXHIBIT] for relevant information.

- b) Does your business need to obtain approval or a licence to manufacture and sell the goods? If so, provide details.

RESPONSE:

Hefei JA needs to obtain business license to manufacture and sell the goods, and does not need to obtain other approvals or licenses.

- c) Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If so, provide details.

RESPONSE:

There are no restrictions or conditions in relation to the quality or quantity of the production of the goods placed upon Hefei JA.

- d) Does your business require an export licence? If so, provide details.

RESPONSE:

Hefei JA's business does not require an export license.

- e) Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If so, provide details.

RESPONSE:

The goods sold by Hefei JA are not subject to any export restrictions or limits during the previous 5 year.

- f) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

RESPONSE:

Not applicable. There are no restrictions placed upon Hefei JA on the sale of the goods.

- g) Have there been any changes to your production capacity of the goods over the last 5 years? If so, provide details.

RESPONSE:

There have been changes to the production capacity of the goods over the last 5 years. Hefei JA began to produce the goods under consideration in 2012. The production capacity of the goods under consideration for 2012 is [CONFIDENTIAL TEXT DELETED – the production capacity of the goods under consideration]. The production capacity of the goods under consideration for 2013 is [CONFIDENTIAL TEXT DELETED – the production capacity of the goods under consideration].

2. Selling price

- a) Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

RESPONSE:

The company normally prepares a price list based on the production cost and market price for internal use by the sales department. The selling price of the goods for the transactions is finally decided by negotiation with customers. There are no restrictions, limitations, or other considerations imposed on Hefei JA.

- b) Which organisation/business entity do you consider as the price leader of the goods?

RESPONSE:

Not applicable. There is no organization or business entity Hefei JA considers as the price leader of the goods.

- c) Does your business have a pricing committee in respect of the goods? If so provide the names and positions of all members of the Committee.

RESPONSE:

Not applicable. Hefei JA does not have a pricing committee in respect of the goods.

- d) How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the investigation period.

RESPONSE:

Not applicable.

- e) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

RESPONSE:

The [CONFIDENTIAL TEXT DELETED – the person authorizing the sales terms] finally authorizes the sales terms. .

- f) If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If not, provide details on the differences.

RESPONSE:

Hefei JA only produces the goods under consideration in Hefei City, Anhui Province. Hefei JA has related companies producing the goods under consideration in other provinces.

However, the laws and regulations in each region are the same with respect to pricing of the goods.

3. Raw material purchases

Only answer the following questions if your business, or related businesses, manufacture PV modules or panels

- a) Provide a detailed listing of your raw material purchases (e.g. polysilicon, silicon ingots, silicon wafers, solar (PV) cells) by completing the 'Raw Material Purchases' tab in the attached spreadsheet.

RESPONSE:

Please see Exhibit H-2.3.a for the raw material (cells) purchase information by Hefei JA.

As indicated in the response to question G-6, the cells, wafers and bricks/ingots are produced by associated companies. Hefei JA and another responding company Shanghai JA Solar Technology Co., Ltd. are related companies and they use the same associated suppliers. Please refer to the below exhibits attached in the Exporter Questionnaire Response of Shanghai JA Solar Technology Co., Ltd. for the raw materials purchase information by each involved associated companies (totally 19 companies):

Exhibit H-2.3.b [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.c [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.d [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.e [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.f [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.g [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.h [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.i [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.j [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]

EXHIBIT]	
Exhibit H-2.3.k [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.l [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.m [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.n [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.o [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.p [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.q [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.r [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.s [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]
Exhibit H-2.3.t [CONFIDENTIAL EXHIBIT]	Raw Materials Purchase by [CONFIDENTIAL TEXT DELETED – name of associated company]

- b) Do you have more than one supplier of the raw materials? If so, provide an explanation of the reasons of price differences between these suppliers (if applicable)?

RESPONSE:

Hefei JA and its associated companies have more than one supplier of the raw materials. There are no significant price differences between different suppliers for the materials at similar quality.

- c) Describe in detail your business' purchase procedures of the raw materials and the considerations in selecting a supplier. If it is by tenders, provide details of the criterion/conditions.

RESPONSE:

PUBLIC RECORD VERSION

The suppliers are not selected by tenders. Hefei JA and its associated companies normally select the leading producers of raw materials in the industry with good quality and big capacity.

- d) If any of your raw materials for the production of PV modules or panels are imported by your business, or related businesses :
 - i. Provide details including a description of the raw material imported, the supplier and country of origin.

RESPONSE:

Please see Exhibits H-2.3.a– H.2.3.t attached in the Exporter Questionnaire Response of Shanghai JA Solar Technology Co., Ltd. for relevant information.

- ii. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).

RESPONSE:

It is required to handle the import declaration when importing the raw materials.

- iii. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).

RESPONSE:

There are no special conditions to importing the raw materials.

- iv. Are you eligible for a duty drawback? If so, provide details.

RESPONSE:

Hefei JA is not eligible for a duty drawback.

SECTION I - EXPORTER'S DECLARATION

I hereby declare that Hefei JA Solar Technology Co., Ltd. did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name: Margarita Yao

Signature:



Position in Company: Legal Director



Date: 27 June 2014

SECTION J - CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – general information	<input checked="" type="checkbox"/>
Section B – export price	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic price	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H - a particular market situation	<input checked="" type="checkbox"/>
Section I – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input checked="" type="checkbox"/>
Raw Material Purchases – raw material purchases	<input checked="" type="checkbox"/>

Exhibit A-3.5

NOT CAPABLE OF SUMMARY

Exhibit A-3.9

NOT CAPABLE OF SUMMARY

Exhibit A-3.10



JAM5(L)

72/195-215

MONOCRYSTALLINE SILICON MODULE

Key Features



Monocrystalline modules designed for residential, commercial and utility applications as well as rooftop or ground mount



High module efficiency up to 16.45%



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

JA Solar Holdings Co., Ltd.

JA Solar Holdings Co., Ltd. is a world-leading manufacturer of high-performance photovoltaic products that convert sunlight into electricity for residential, commercial, and utility-scale power generation. The company was founded on May 18, 2005, and was publicly listed on NASDAQ on February 7, 2007. JA Solar is one of the world's largest producers of solar cells and modules. Its standard and high-efficiency product offerings are among the most powerful and cost-effective in the industry.

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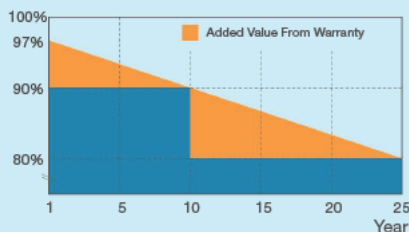
Telephone: +86 21 6095 5888 / +86 21 6095 5999

Fax: +86 21 6095 5858 / +86 21 6095 5959

Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

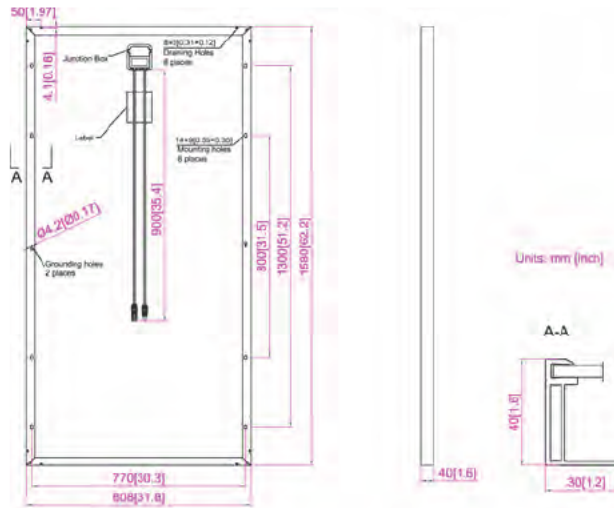
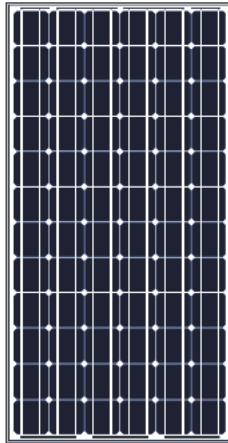
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



Specifications subject to technical changes and tests. JA Solar reserves the right of final interpretation.

JAM5(L) 72/195-215

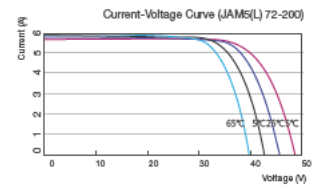
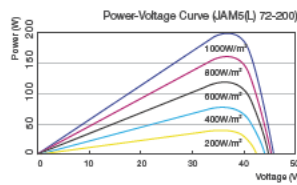
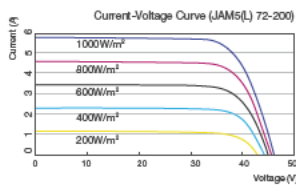
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Mono 125x125 (L)
Weight (kg)	15.0 (approx)
Dimensions (LxWxH) (mm)	1580x808x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	72 (6x12)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	10A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM5(L) 72-195/SI	JAM5(L) 72-200/SI	JAM5(L) 72-205/SI	JAM5(L) 72-210/SI	JAM5(L) 72-215/SI
Rated Maximum Power at STC (W)	195	200	205	210	215
Open Circuit Voltage (Voc/V)	45.56	45.69	45.92	46.09	46.15
Maximum Power Voltage (Vmp/V)	36.66	37.11	37.35	37.73	38.06
Short Circuit Current (Isc/A)	5.6	5.69	5.74	5.79	5.82
Maximum Power Current (Imp/A)	5.32	5.39	5.49	5.57	5.65
Module Efficiency [%]	15.27	15.67	16.06	16.45	16.84
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.049%/°C		
Temperature Coefficient of Voc (βVoc)			-0.340%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.430%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAM5(L)(BK)

72/190-210

MONOCRYSTALLINE SILICON MODULE

Key Features



Aesthetically appealing design with black frame and backsheet especially suited for rooftop and utility applications



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

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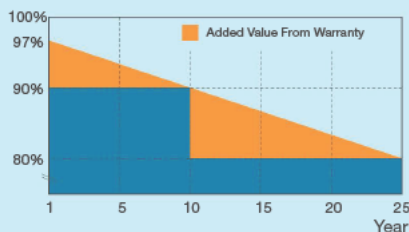
Telephone: +86 21 6095 5888 / +86 21 6095 5999

Fax: +86 21 6095 5858 / +86 21 6095 5959

Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect-free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

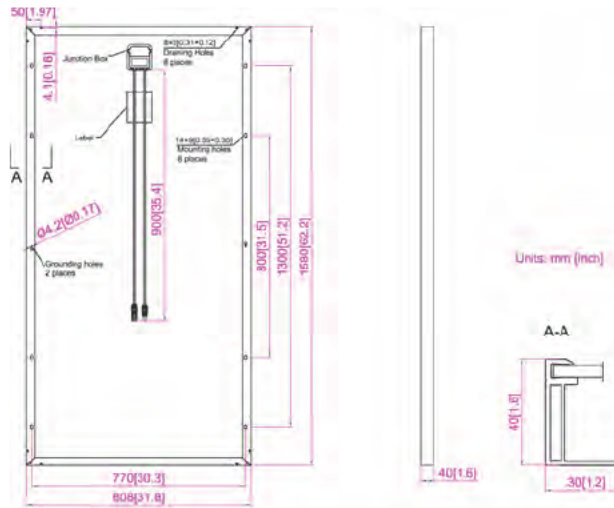
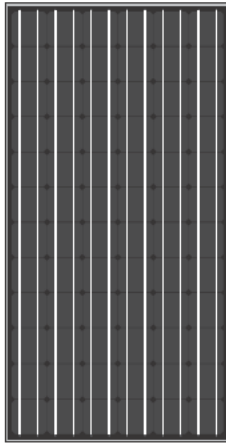
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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JAM5(L)(BK) 72/190-210

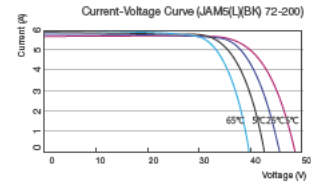
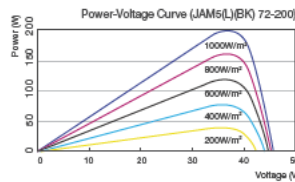
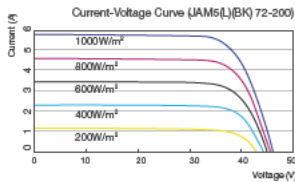
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Mono 125x125 (L)
Weight (kg)	15.0 (approx)
Dimensions (LxWxH) (mm)	1580x808x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	72 (6x12)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	10A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM5(L)(BK) 72-190/SI	JAM5(L)(BK) 72-195/SI	JAM5(L)(BK) 72-200/SI	JAM5(L)(BK) 72-205/SI	JAM5(L)(BK) 72-210/SI
Rated Maximum Power at STC (W)	190	195	200	205	210
Open Circuit Voltage (Voc/V)	45.38	45.56	45.69	45.92	46.09
Maximum Power Voltage (Vmp/V)	36.66	36.66	37.11	37.35	37.73
Short Circuit Current (Isc/A)	5.58	5.6	5.69	5.74	5.79
Maximum Power Current (Imp/A)	5.18	5.32	5.39	5.49	5.57
Module Efficiency [%]	14.88	15.27	15.67	16.06	16.45
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.049%/°C		
Temperature Coefficient of Voc (βVoc)			-0.340%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.430%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.

FULL SQUARE MONO



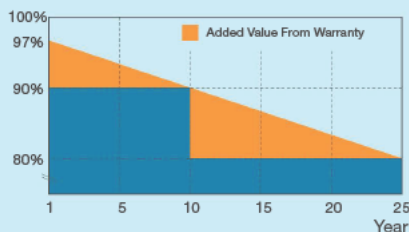
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T e l : +86 21 6095 5888 / +86 21 6095 5999
F a x : +86 21 6095 5858 / +86 21 6095 5959
Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



JAM6(R)

60/255-275

FULL SQUARE MONOCRYSTALLINE SILICON MODULE

Key Features



Full Square Monocrystalline modules designed for residential and utility applications, rooftop or ground mount



High power output of more than 270W and module efficiency up to 16.51% which has been verified by TÜV Rheinland



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defects free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

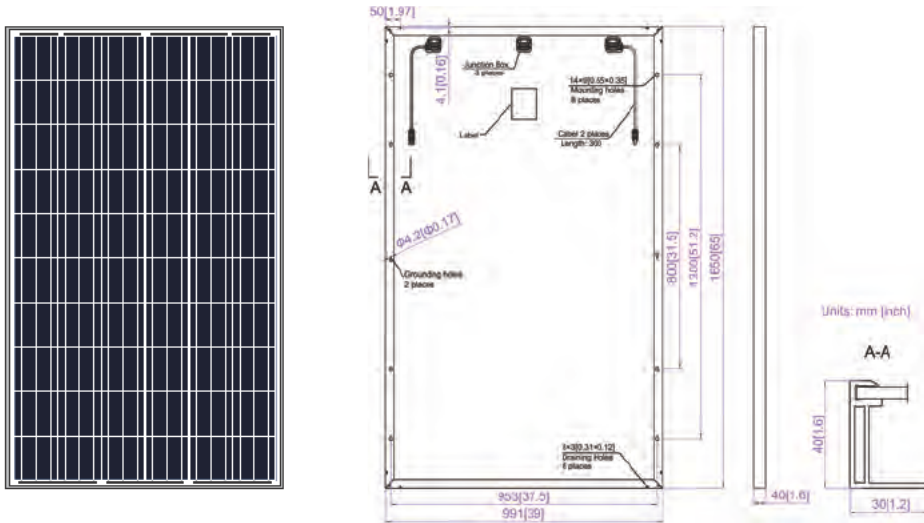
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- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products.



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JAM6(R) 60/255-275

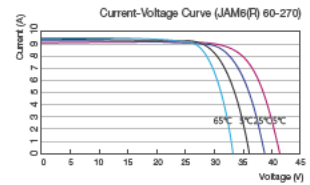
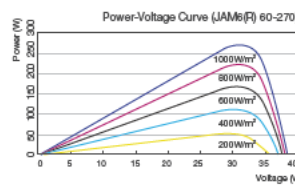
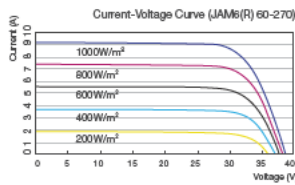
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Full Square Mono 156x156
Weight (kg)	18.5 (approx)
Dimensions (LxWxH) (mm)	1650x991x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V(TÜV)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS					
TYPE	JAM6(R) 60-255	JAM6(R) 60-260	JAM6(R) 60-265	JAM6(R) 60-270	JAM6(R) 60-275
Rated Maximum Power at STC (W)	255	260	265	270	275
Open Circuit Voltage (Voc/V)	37.73	37.86	38.01	38.14	38.28
Maximum Power Voltage (Vmp/V)	30.21	30.57	30.93	31.29	31.65
Short Circuit Current (Isc/A)	9.04	9.08	9.12	9.16	9.20
Maximum Power Current (Imp/A)	8.44	8.51	8.56	8.63	8.70
Module Efficiency [%]	15.59	15.90	16.21	16.51	16.82
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.049%/°C		
Temperature Coefficient of Voc (βVoc)			-0.340%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.430%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.

FRAMELESS



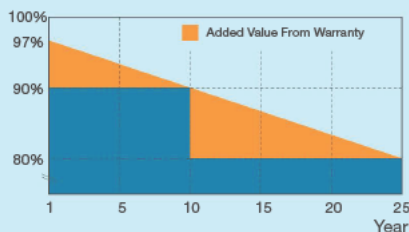
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 Tel: +86 21 6095 5888 / +86 21 6095 5999
 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



JAM6(T)

60/245-270

MONOCRYSTALLINE SILICON FRAMELESS MODULE

Key Features



Aesthetically appealing design with black tape for the use on residential and commercial rooftops



Lower weight: 15.5kg instead of 18.5kg with traditional aluminum frame



Thinner and lighter design allows for easy installation



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High output, 16.31% highest conversion efficiency



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defects free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

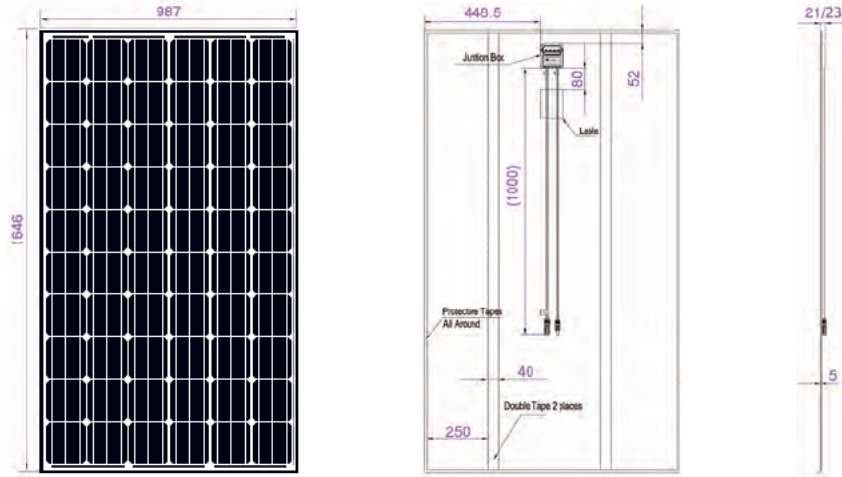
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- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



Specifications subject to technical changes and tests. JA Solar reserves the right of final interpretation.

JAM6(T) 60/245-270

Engineering Drawings



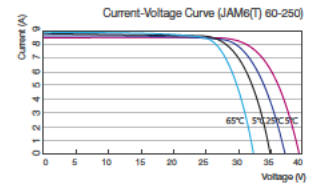
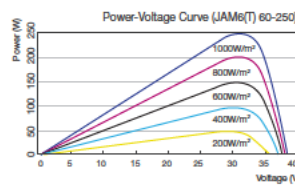
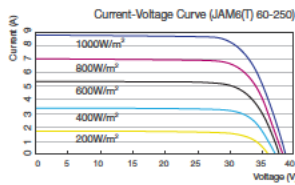
MECHANICAL PARAMETERS

Cell (mm)	Mono 156x156
Weight (kg)	15.5 (approx)
Dimensions (LxWxH) (mm)	1646x987x21/23
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	50 Per Pallet

WORKING CONDITIONS

Maximum System Voltage	DC 1000V (IEC)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind) Maximum Static Load, Back (e.g., wind)	5400Pa (112 lb/ft ²) 2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

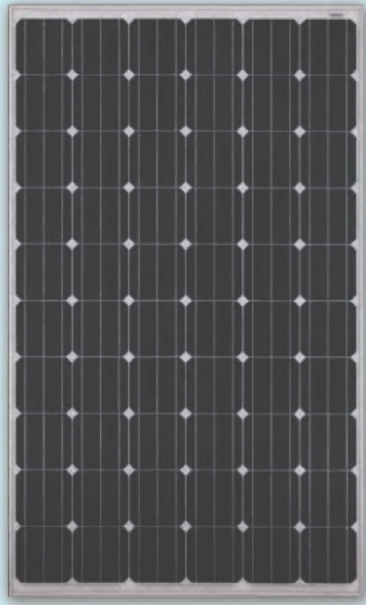
I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM6(T) 60-245	JAM6(T) 60-250	JAM6(T) 60-255	JAM6(T) 60-260	JAM6(T) 60-265	JAM6(T) 60-270
Rated Maximum Power at STC (W)	245	250	255	260	265	270
Open Circuit Voltage (Voc/V)	37.62	37.88	38.1	38.24	38.38	38.62
Maximum Power Voltage (Vmp/V)	30.1	30.35	30.62	30.98	31.24	31.54
Short Circuit Current (Isc/A)	8.59	8.66	8.72	8.76	8.8	8.82
Maximum Power Current (Imp/A)	8.14	8.24	8.31	8.39	8.48	8.56
Module Efficiency [%]	15.08	15.39	15.70	16.00	16.31	16.62
Power Tolerance (W)	-0~+5W					
Temperature Coefficient of Isc (αIsc)	+0.049%/°C					
Temperature Coefficient of Voc (βVoc)	-0.340%/°C					
Temperature Coefficient of Pmax (γPmp)	-0.430%/°C					
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5					

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAM6

60/250-270

MONOCRYSTALLINE SILICON MODULE

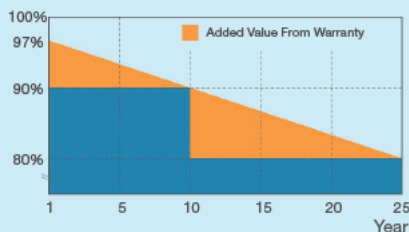
JA Solar Holdings Co., Ltd.

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 Tel: +86 21 6095 5888 / +86 21 6095 5999
 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Key Features



Monocrystalline modules designed for residential and utility applications, rooftop or ground mount



The latest module manufacturing technology, high power output and highest conversion efficiency of 16.21%



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

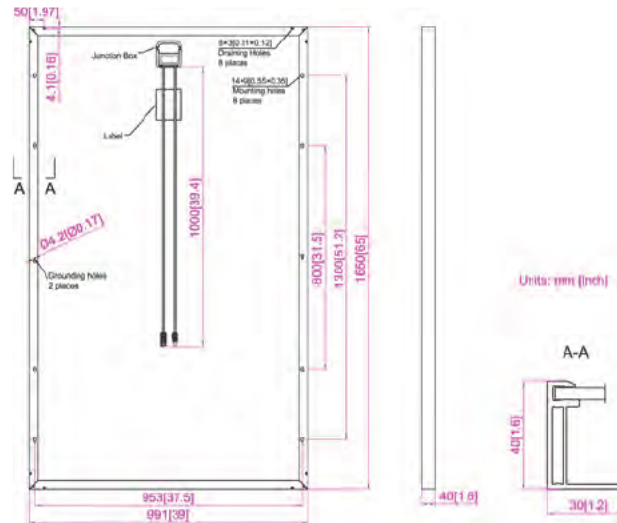
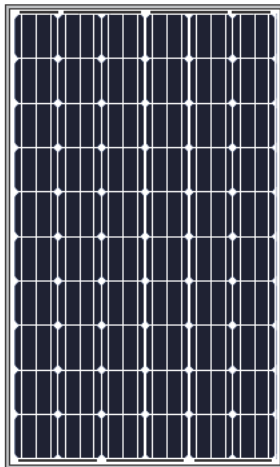
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



Specifications subject to technical changes and tests. JA Solar reserves the right of final interpretation.

JAM6 60/250-270

Engineering Drawings



Units: mm (inch)

A-A

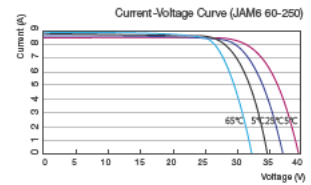
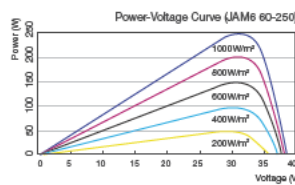
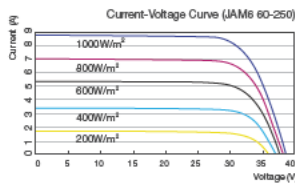
40(1.6)

30(1.2)

MECHANICAL PARAMETERS	
Cell (mm)	Mono 156x156
Weight (kg)	18.5 (approx)
Dimensions (LxWxH) (mm)	1650x991x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3 or 6 (2 in parallel)
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM6 60-250/SI	JAM6 60-255/SI	JAM6 60-260/SI	JAM6 60-265/SI	JAM6 60-270/SI
Rated Maximum Power at STC (W)	250	255	260	265	270
Open Circuit Voltage (Voc/V)	37.88	38.1	38.24	38.38	38.62
Maximum Power Voltage (Vmp/V)	30.35	30.62	30.98	31.24	31.54
Short Circuit Current (Isc/A)	8.66	8.72	8.76	8.8	8.82
Maximum Power Current (Imp/A)	8.24	8.31	8.39	8.48	8.56
Module Efficiency [%]	15.29	15.59	15.90	16.21	16.51
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.049%/°C		
Temperature Coefficient of Voc (βVoc)			-0.340%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.430%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAM6

72/290-325

MONOCRYSTALLINE SILICON MODULE

Key Features



Monocrystalline modules designed for commercial and solar farm grid-tied applications



High power output and highest conversion efficiency of 16.25%



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

JA Solar Holdings Co., Ltd.

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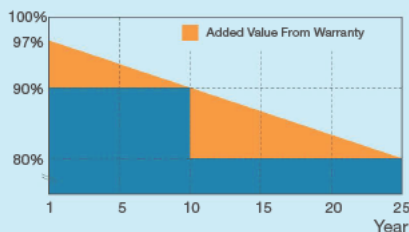
Telephone: +86 21 6095 5888 / +86 21 6095 5999

Fax: +86 21 6095 5858 / +86 21 6095 5959

Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect-free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

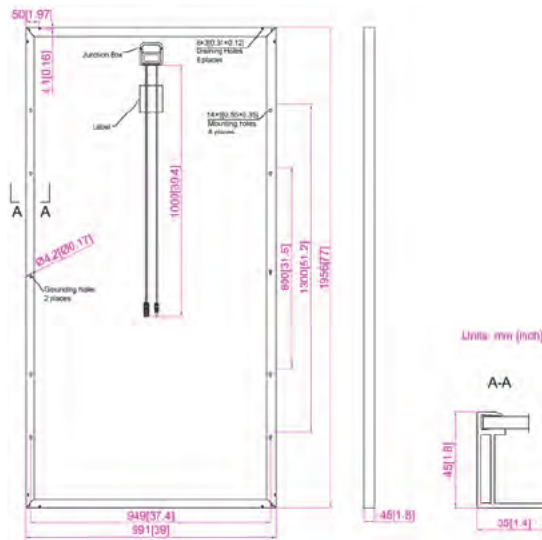
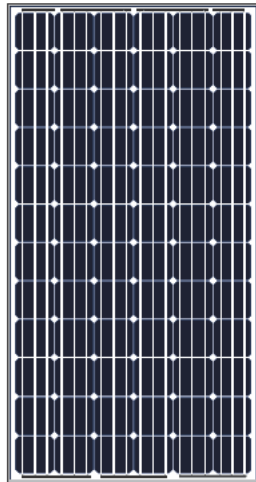
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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JAM6 72/290-325

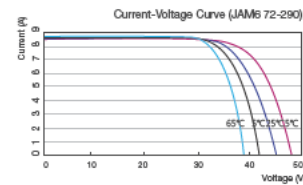
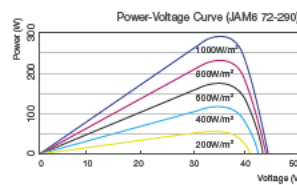
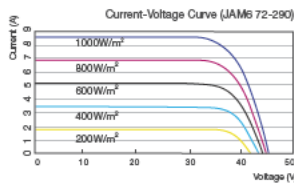
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Mono 156x156
Weight (kg)	22.5 (approx)
Dimensions (LxWxH) (mm)	1956x991x45
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	72 (6x12)
No. of Diodes	3 or 6 (2 in parallel)
Junction Box Connector	MC4 Compatible
Packaging Configuration	22 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM6 72-290/SI	JAM6 72-295/SI	JAM6 72-300/SI	JAM6 72-305/SI	JAM6 72-310/SI	JAM6 72-315/SI	JAM6 72-320/SI	JAM6 72-325/SI
Rated Maximum Power at STC (W)	290	295	300	305	310	315	320	325
Open Circuit Voltage (Voc/V)	45.67	45.78	45.85	45.96	46.02	46.31	46.56	46.71
Maximum Power Voltage (Vmp/V)	36.76	36.93	37.09	37.15	37.22	37.33	37.43	37.53
Short Circuit Current (Isc/A)	8.52	8.56	8.6	8.65	8.71	8.78	8.81	8.86
Maximum Power Current (Imp/A)	7.89	7.99	8.09	8.21	8.33	8.44	8.55	8.66
Module Efficiency [%]	14.96	15.22	15.48	15.73	15.99	16.25	16.51	16.77
Power Tolerance (W)	-0~+5W							
Temperature Coefficient of Isc (αIsc)	+0.049%/°C							
Temperature Coefficient of Voc (βVoc)	-0.340%/°C							
Temperature Coefficient of Pmax (γPmp)	-0.430%/°C							
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5							

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAM6 (BK)

60/245-265

MONOCRYSTALLINE SILICON MODULE

Key Features



Aesthetically appealing with black frame and backsheet suited for residential, commercial and utility applications



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

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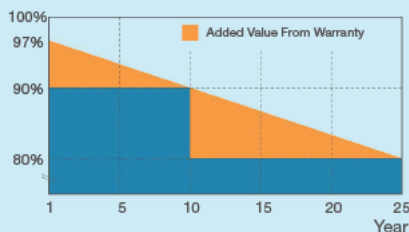
Telephone: +86 21 6095 5888 / +86 21 6095 5999

Fax: +86 21 6095 5858 / +86 21 6095 5959

Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect-free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

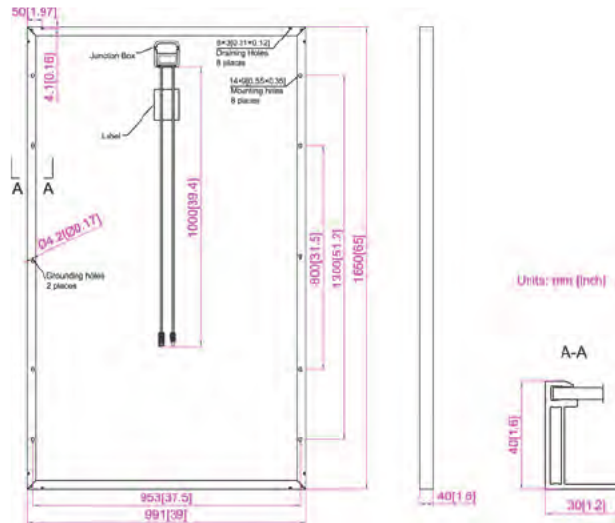
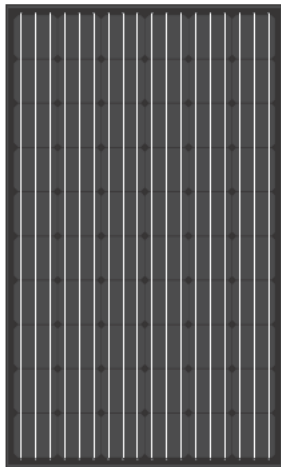
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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JAM6 (BK) 60/245-265

Engineering Drawings



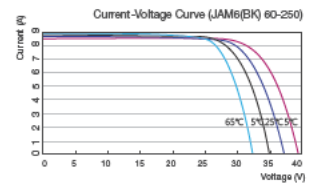
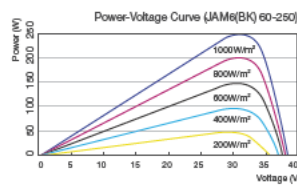
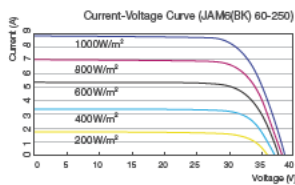
Units: mm (inch)

A-A

MECHANICAL PARAMETERS	
Cell (mm)	Mono 156x156
Weight (kg)	18.5 (approx)
Dimensions (LxWxH) (mm)	1650x991x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	45±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAM6(BK) 60-245/SI	JAM6(BK) 60-250/SI	JAM6(BK) 60-255/SI	JAM6(BK) 60-260/SI	JAM6(BK) 60-265/SI
Rated Maximum Power at STC (W)	245	250	255	260	265
Open Circuit Voltage (Voc/V)	37.62	37.88	38.1	38.24	38.38
Maximum Power Voltage (Vmp/V)	30.10	30.35	30.62	30.98	31.24
Short Circuit Current (Isc/A)	8.59	8.66	8.72	8.76	8.8
Maximum Power Current (Imp/A)	8.14	8.24	8.31	8.39	8.48
Module Efficiency [%]	14.98	15.29	15.59	15.90	16.21
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.049%/°C		
Temperature Coefficient of Voc (βVoc)			-0.340%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.430%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.

FRAMELESS



JAP6(T)

60/230-260/3BB

MULTICRYSTALLINE SILICON FRAMELESS MODULE

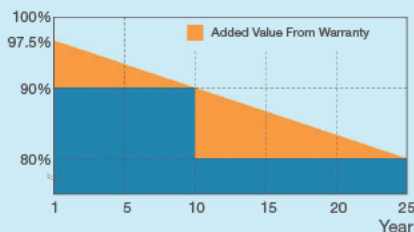
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 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Key Features



Aesthetically appealing design with black tape for the use on residential and commercial rooftops



Lower weight: 15.5kg instead of 18.5kg with traditional aluminum frame



Thinner and lighter design allows for easy installation



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures that products are free from defects
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

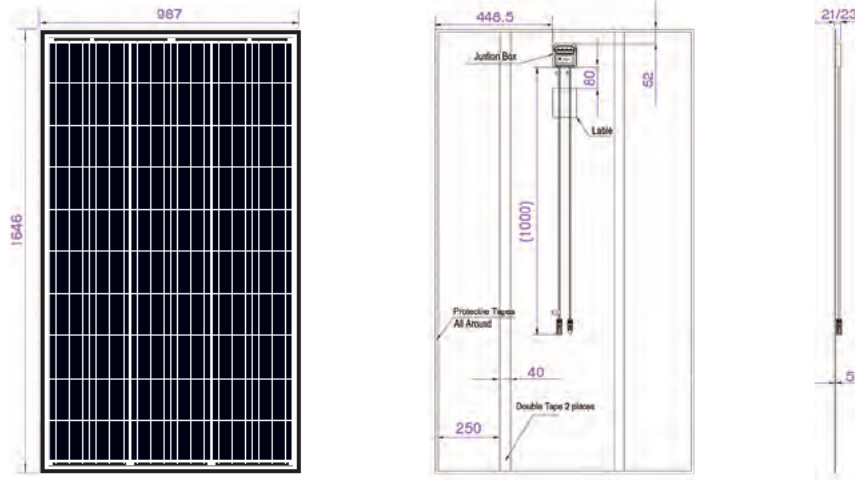
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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JAP6(T) 60/230-260/3BB

Engineering Drawings



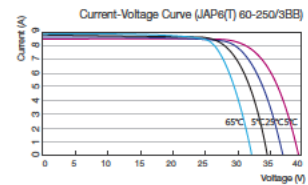
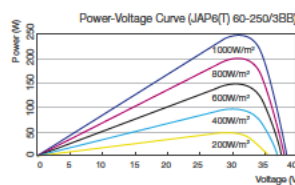
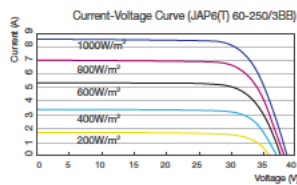
MECHANICAL PARAMETERS

Cell (mm)	Poly 156x156
Weight (kg)	15.5 (approx)
Dimensions (LxWxH) (mm)	1646x987x21/23
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	50 Per Pallet

WORKING CONDITIONS

Maximum System Voltage	DC 1000V(IEC)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	47±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAP6(T) 60-230	JAP6(T) 60-235	JAP6(T) 60-240	JAP6(T) 60-245	JAP6(T) 60-250	JAP6(T) 60-255	JAP6(T) 60-260
Rated Maximum Power at STC (W)	230	235	240	245	250	255	260
Open Circuit Voltage (Voc/V)	37.11	37.25	37.30	37.45	37.54	37.62	37.73
Maximum Power Voltage (Vmp/V)	29.26	29.30	29.38	29.63	29.98	30.36	30.77
Short Circuit Current (Isc/A)	8.33	8.48	8.65	8.78	8.84	8.88	8.91
Maximum Power Current (Imp/A)	7.86	8.02	8.17	8.27	8.34	8.40	8.45
Module Efficiency [%]	14.16	14.47	14.77	15.08	15.39	15.70	16.00
Power Tolerance (W)	-0~+5W						
Temperature Coefficient of Isc (atIsc)	+0.062%/°C						
Temperature Coefficient of Voc (βVoc)	-0.330%/°C						
Temperature Coefficient of Pmax (γPmp)	-0.450%/°C						
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5						

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JAP6

60/235-260/3BB

MULTICRYSTALLINE SILICON MODULE

JA Solar Holdings Co., Ltd.

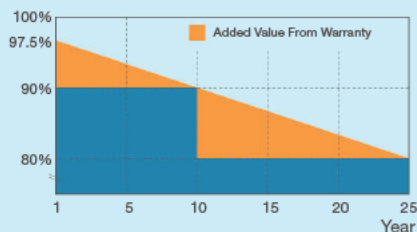
JA Solar Holdings Co., Ltd. is a world-leading manufacturer of high-performance photovoltaic products that convert sunlight into electricity for residential, commercial, and utility-scale power generation. The company was founded on May 18, 2005, and was publicly listed on NASDAQ on February 7, 2007. JA Solar is one of the world's largest producers of solar cells and modules. Its standard and high-efficiency product offerings are among the most powerful and cost-effective in the industry.

Address: NO.36, Jiang Chang San Road, Zhabei, Shanghai 200436, China

Telephone: +86 21 6095 5888 / +86 21 6095 5999
 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Key Features

- Multicrystalline modules designed for residential commercial and utility applications, rooftop or ground mount
- High output, 15.59% highest conversion efficiency
- Designed for UL 600V or ETL 1000V, IEC 1000V applications
- Anti-reflective and self-cleaning surface reduces power loss from dirt and dust
- Outstanding performance in low-light irradiance environments
- Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)
- High salt and ammonia resistance certified by TÜV NORD

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defects free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

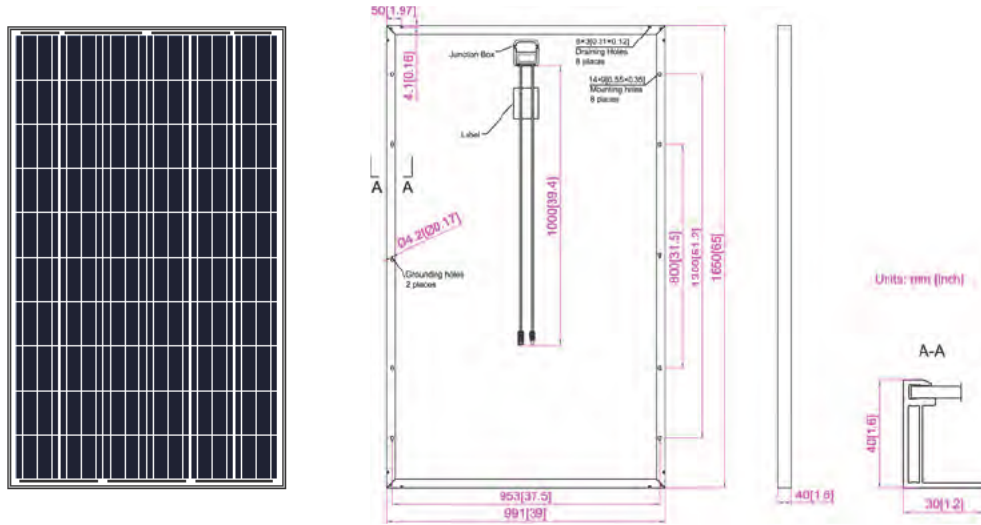
Comprehensive Certificates

- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



Specifications subject to technical changes and tests. JA Solar reserves the right of final interpretation.

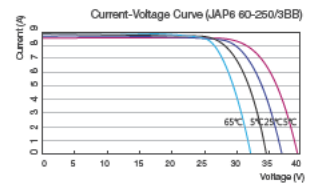
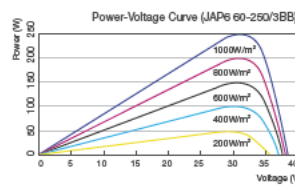
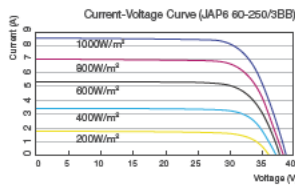
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Poly 156x156
Weight (kg)	18.5 (approx)
Dimensions (LxWxH) (mm)	1650x991x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3 or 6 (2 in parallel)
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	47±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAP6 60-235/3BB	JAP6 60-240/3BB	JAP6 60-245/3BB	JAP6 60-250/3BB	JAP6 60-255/3BB	JAP6 60-260/3BB
Rated Maximum Power at STC (W)	235	240	245	250	255	260
Open Circuit Voltage (Voc/V)	37.25	37.30	37.45	37.54	37.62	37.73
Maximum Power Voltage (Vmp/V)	29.30	29.38	29.63	29.98	30.36	30.77
Short Circuit Current (Isc/A)	8.48	8.65	8.78	8.84	8.88	8.91
Maximum Power Current (Imp/A)	8.02	8.17	8.27	8.34	8.40	8.45
Module Efficiency [%]	14.37	14.68	14.98	15.29	15.59	15.90
Power Tolerance (W)	-0 ~ +5W					
Temperature Coefficient of Isc (αIsc)	+0.062%/°C					
Temperature Coefficient of Voc (βVoc)	-0.330%/°C					
Temperature Coefficient of Pmax (γPmp)	-0.450%/°C					
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5					

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAP6

72/280-310/3BB

MULTICRYSTALLINE SILICON MODULE

JA Solar Holdings Co., Ltd.

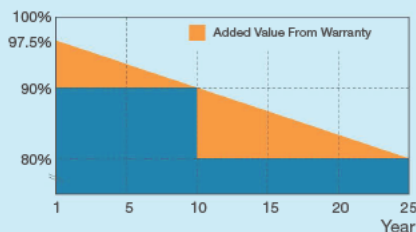
JA Solar Holdings Co., Ltd. is a world-leading manufacturer of high-performance photovoltaic products that convert sunlight into electricity for residential, commercial, and utility-scale power generation. The company was founded on May 18, 2005, and was publicly listed on NASDAQ on February 7, 2007. JA Solar is one of the world's largest producers of solar cells and modules. Its standard and high-efficiency product offerings are among the most powerful and cost-effective in the industry.

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 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Key Features



Multicrystalline modules designed for commercial and solar farm grid-tied applications



High output, 15.48% highest conversion efficiency



Designed for UL 600V or ETL 1000V, IEC 1000V applications



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defects free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

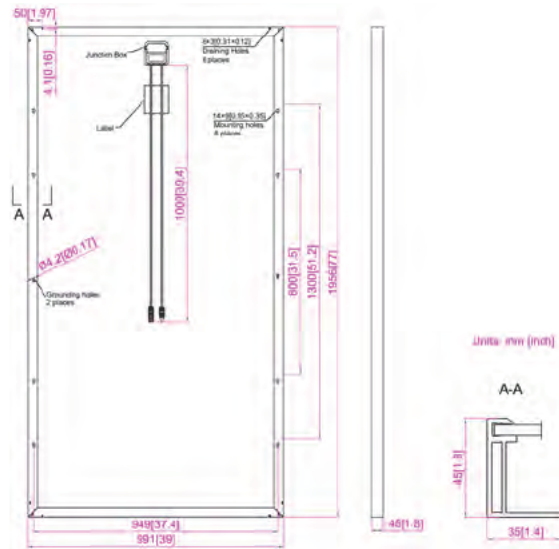
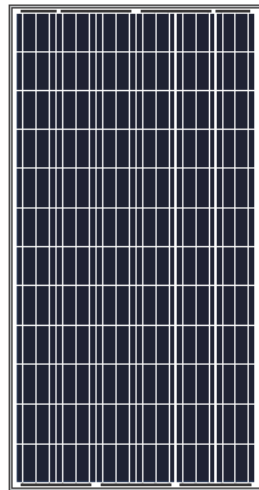
Comprehensive Certificates

- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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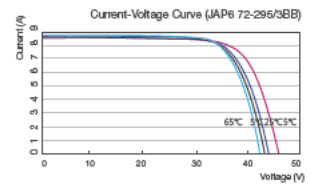
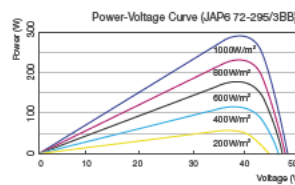
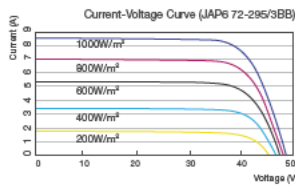
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Poly 156x156
Weight (kg)	22.5 (approx)
Dimensions (LxWxH) (mm)	1956x991x45
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	72 (6x12)
No. of Diodes	3 or 6 (2 in parallel)
Junction Box Connector	MC4 Compatible
Packaging Configuration	22 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TÜV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind) Maximum Static Load, Back (e.g., wind)	5400Pa (112 lb/ft ²) 2400Pa (50 lb/ft ²)
NOCT	47±2°C
Application Class	Class A

I-V CURVE



ELECTRICAL PARAMETERS

TYPE	JAP6 72-280/3BB	JAP6 72-285/3BB	JAP6 72-290/3BB	JAP6 72-295/3BB	JAP6 72-300/3BB	JAP6 72-305/3BB	JAP6 72-310/3BB
Rated Maximum Power at STC (W)	280	285	290	295	300	305	310
Open Circuit Voltage (Voc/V)	45.38	45.41	45.72	45.9	46.08	46.20	46.30
Maximum Power Voltage (Vmp/V)	35.99	36.08	36.39	36.60	36.82	36.97	37.04
Short Circuit Current (Isc/A)	8.29	8.38	8.42	8.48	8.53	8.60	8.69
Maximum Power Current (Imp/A)	7.78	7.90	7.97	8.06	8.15	8.25	8.37
Module Efficiency [%]	14.44	14.70	14.96	15.22	15.48	15.73	15.99
Power Tolerance (W)	-0 ~ +5W						
Temperature Coefficient of Isc (αIsc)	+0.062%/°C						
Temperature Coefficient of Voc (βVoc)	-0.330%/°C						
Temperature Coefficient of Pmax (γPmp)	-0.450%/°C						
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5						

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.



JAP6 (BK)

60/235-255/3BB

MULTICRYSTALLINE SILICON MODULE

Key Features



Aesthetically appealing design with black frame and backsheet suited for the use on residential, commercial and utility applications



Designed for UL 600V or ETL 1000V, IEC 1000V applications



Anti-reflective and self-cleaning surface reduces power loss from dirt and dust



Outstanding performance in low-light irradiance environments



Excellent mechanical load resistance: Certified to withstand high wind loads (2400Pa) and snow loads (5400Pa)



High salt and ammonia resistance certified by TÜV NORD

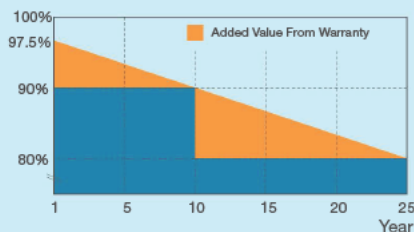
JA Solar Holdings Co., Ltd.

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 Tel: +86 21 6095 5888 / +86 21 6095 5999
 Fax: +86 21 6095 5858 / +86 21 6095 5959
 Email: sales@jasolar.com market@jasolar.com

Superior Warranty

- 10-year product warranty
- 25-year linear power output warranty



Reliable Quality

- Positive power tolerance: 0~+5W
- 100% EL double-inspection ensures modules are defect free
- Modules binned by current to improve system performance
- Potential Induced Degradation (PID) free

Comprehensive Certificates

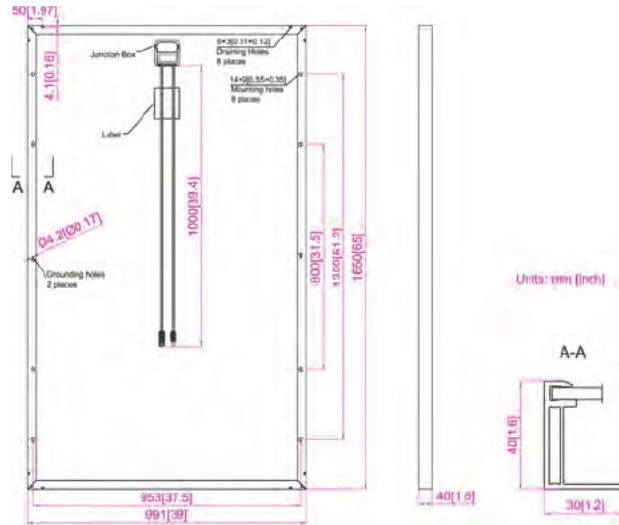
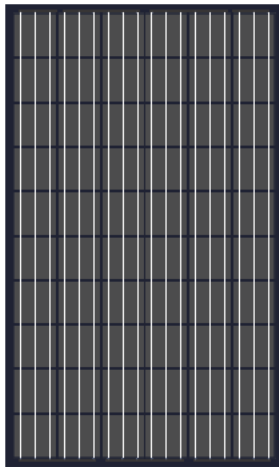
- IEC 61215, IEC 61730, UL1703, CEC Listed, MCS and CE
- ISO 9001: 2008: Quality management systems
- ISO 14001: 2004: Environmental management systems
- BS OHSAS 18001: 2007: Occupational health and safety management systems
- Environmental policy: The first solar company in China to complete Intertek's carbon footprint evaluation program and receive green leaf mark verification for our products



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JAP6(BK) 60/235-255/3BB

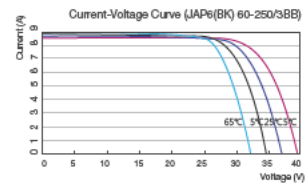
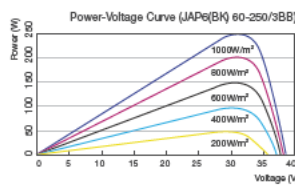
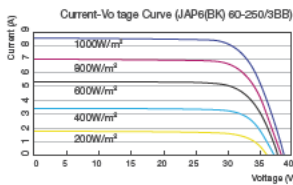
Engineering Drawings



MECHANICAL PARAMETERS	
Cell (mm)	Poly 156x156
Weight (kg)	18.5 (approx)
Dimensions (LxWxH) (mm)	1650x991x40
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3 or 6 (2 in parallel)
Junction Box Connector	MC4 Compatible
Packaging Configuration	26/26+2 Per Pallet

WORKING CONDITIONS	
Maximum System Voltage	DC 1000V (TUV) / 600V (UL) / 1000V (ETL)
Operating Temperature	-40°C ~ +85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	47±2°C
Application Class	Class A

I-V CURVE



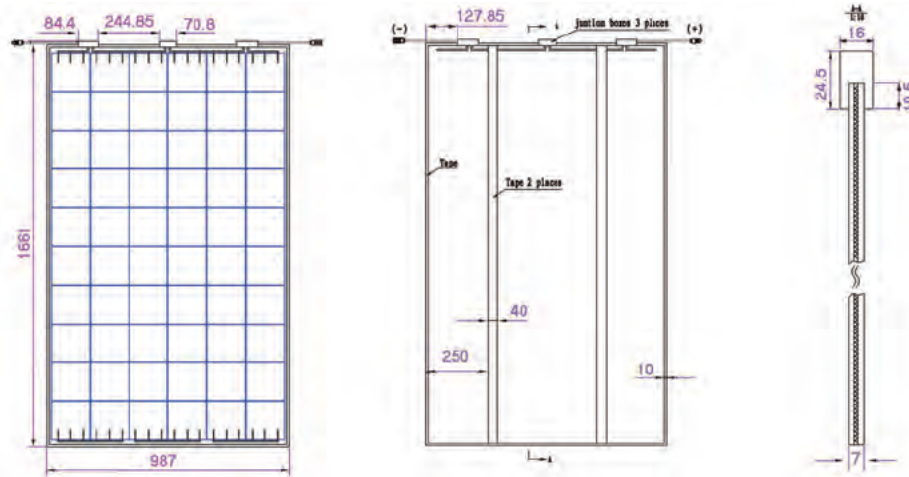
ELECTRICAL PARAMETERS

TYPE	JAP6(BK) 60-235/3BB	JAP6(BK) 60-240/3BB	JAP6(BK) 60-245/3BB	JAP6(BK) 60-250/3BB	JAP6(BK) 60-255/3BB
Rated Maximum Power at STC (W)	235	240	245	250	255
Open Circuit Voltage (Voc/V)	37.25	37.30	37.45	37.54	37.62
Maximum Power Voltage (Vmp/V)	29.30	29.38	29.63	29.98	30.36
Short Circuit Current (Isc/A)	8.48	8.65	8.78	8.84	8.88
Maximum Power Current (Imp/A)	8.02	8.17	8.27	8.34	8.40
Module Efficiency [%]	14.37	14.68	14.98	15.29	15.59
Power Tolerance (W)			-0~+5W		
Temperature Coefficient of Isc (αIsc)			+0.062%/°C		
Temperature Coefficient of Voc (βVoc)			-0.330%/°C		
Temperature Coefficient of Pmax (γPmp)			-0.450%/°C		
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5				

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module types.

JAP6(DG) 60/225-255/3BB DOUBLE GLASS MULTICRYSTALLINE MODULE

www.jasolar.com

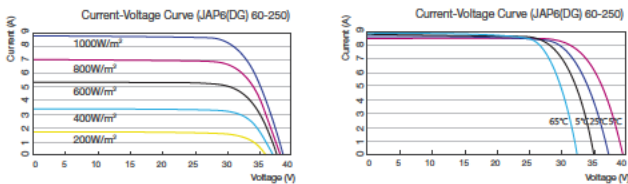


ELECTRICAL PARAMETERS

TYPE	JAP6(DG) 60-225	JAP6(DG) 60-230	JAP6(DG) 60-235	JAP6(DG) 60-240	JAP6(DG) 60-245	JAP6(DG) 60-250	JAP6(DG) 60-255
Rated Maximum Power at STC (W)	225	230	235	240	245	250	255
Open Circuit Voltage (Voc/V)	37.66	37.59	37.66	37.53	37.79	37.66	37.87
Maximum Power Voltage (Vmp/V)	30.20	30.30	30.52	30.57	31.01	31.28	31.68
Short Circuit Current (Isc/A)	8.04	8.19	8.31	8.47	8.53	8.63	8.70
Maximum Power Current (Imp/A)	7.45	7.59	7.70	7.85	7.90	7.99	8.05
Module Efficiency [%]	13.72	14.03	14.33	14.64	14.94	15.25	15.55
Power tolerance (W)	-0~+5W						
Temperature Coefficient of Isc (αIsc)	+0.062%/°C						
Temperature Coefficient of Voc (βVoc)	-0.330%/°C						
Temperature Coefficient of Pmax (γPmp)	-0.450%/°C						
STC	Irradiance 1000W/m ² , Module Temperature 25°C, Air Mass 1.5						

Electrical data in this catalog do not refer to a single module and they are not part of the offer. They only serve for comparison among different module.

I-V CURVE



GUARANTEE

- 10-year limited product warranty
- Limited performance warranty: 10-years at 90% of the minimal rated power output, 25-years at 80% of the minimal rated power output

WORKING CONDITIONS

Maximum System Voltage	DC 1000V
Operating Temperature	-40°C~+85°C
Maximum Series Fuse	15A
Maximum Static Load, Front (e.g., snow and wind)	5400Pa (112 lb/ft ²)
Maximum Static Load, Back (e.g., wind)	2400Pa (50 lb/ft ²)
NOCT	47±2°C
Application Class	Class A

MECHANICAL PARAMETERS

Cell (mm)	Poly 156x156
Weight (kg)	24
Dimensions (LxWxH) (mm)	1661x987x7
Cable Cross Section Size (mm ²)	4
No. of Cells and Connections	60 (6x10)
No. of Diodes	3
Junction Box Connector	MC4 Compatible
Packaging Configuration	38 Per Pallet

JA Solar Holdings Co., Ltd.

Add: NO.36, Jiang Chang San Road, Zhabei, Shanghai 200436, China Tel: +86 21 6095 5888 / +86 21 6095 5999 Fax: +86 21 6095 5858 / +86 21 6095 5959 Email: sales@jasolar.com market@jasolar.com JA Solar 10.2012

Exhibit A-4.3.a

NOT CAPABLE OF SUMMARY

Exhibit A-4.3.b

NOT CAPABLE OF SUMMARY

Exhibit A-5

NOT CAPABLE OF SUMMARY

Exhibit A-6

NOT CAPABLE OF SUMMARY

Exhibit B-2.e

NOT CAPABLE OF SUMMARY

Exhibit B-4

NOT CAPABLE OF SUMMARY

Exhibit B-4.a

NOT CAPABLE OF SUMMARY

Exhibit B-9.a

NOT CAPABLE OF SUMMARY

Exhibit B-9.b

NOT CAPABLE OF SUMMARY

Exhibit C-3

NOT CAPABLE OF SUMMARY

Exhibit D-3

NOT CAPABLE OF SUMMARY

Exhibit D-4

NOT CAPABLE OF SUMMARY

Exhibit D-7.a

NOT CAPABLE OF SUMMARY

Exhibit D-7.b

NOT CAPABLE OF SUMMARY

Exhibit F-1

NOT CAPABLE OF SUMMARY

Exhibit G-1

NOT CAPABLE OF SUMMARY

Exhibit G-2

NOT CAPABLE OF SUMMARY

Exhibit G-4

NOT CAPABLE OF SUMMARY

Exhibit G-5

NOT CAPABLE OF SUMMARY

Exhibit H-1.2.d

NOT CAPABLE OF SUMMARY

Exhibit H-1.3.a

Business License for Enterprises as Legal Person

(Duplicate)

Registration No. 340191000004963 (1—1)

Name Hefei JA Solar Technology Co., Ltd.
Address Room 646, 6/F, No. 626, Huangshan Road, Gaoxin District, Hefei City
Legal representative Jin Baofang
Registered capital RMB One Billion, Four Hundred and Forty Million
Paid-up capital RMB One Billion, Four Hundred and Forty Million
Type of enterprise Limited Liability Company (Enterprise invested by the natural person or wholly-owned by the holding legal person)
Business scope Production and sales of solar cells and modules, silicon wafer; research, development and sales of solar series products; technology development, technology transfer in the field of solar cell.
Date of establishment July 8, 2011
Business term From July 8, 2011 to July 8, 2031

Notes

1. Business License for Enterprises as Legal Person is the certificate for an enterprise to obtain the qualification of legal entity and lawful operations.
2. Business License for Enterprises as Legal Person is divided into original and duplicate. The original and duplicate shall have equal validity of law.
3. The original business license should be placed in a striking position in corporate domicile.
4. Business License shall not be forged, altered, let, lent or transferred.
5. When registered particulars in the registration of business license are changed, the enterprise shall submit application to the original registration authority for registration of alteration and obtain the replaced Business License for Enterprises as Legal Person.
6. The enterprise shall participate in Annual Inspections from March 1 to June 30 each year.
7. After Business License of Enterprise Legal Person is revoked, the enterprise shall not conduct any operating activities not related to liquidation.
8. When handling registration for cancellation, the enterprise shall return both original and duplicate Business License for Enterprises as Legal Person.
9. Where Business License of Enterprise Legal Person is lost or destroyed, the enterprise shall declare the invalidity of the Business License at the newspaper as designated by the registration authority and applies for re-taking.

Annual Inspections

Year 2011 June 8, 2012	Year 2012 April 12, 2013
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Annual inspection materials shall be submitted to registration authorities from March 1 to June 30 each year

Hefei Administration for Industry and Commerce (seal)

October 27, 2011

企业法人营业执照

(副本)

注册号 340191000004963(1--1)

名称 合肥晶澳太阳能科技有限公司
住所 合肥市高新区黄山路626号6楼646室

法定代表人姓名 靳保芳

注册资本 壹拾肆亿肆仟万圆整

实收资本 壹拾肆亿肆仟万圆整

公司类型 有限责任公司(自然人投资或控股的法人独

资)
经营范围 太阳能电池片、组件、硅片的生产、销售; 太阳能系列产品的研制及销售; 太阳能电池领域的技术开发、技术转让。

须知

1. 《企业法人营业执照》是企业法人资格和合法经营的凭证。
2. 《企业法人营业执照》分为正本和副本, 正本和副本具有同等法律效力。
3. 《企业法人营业执照》正本应当置于住所的醒目位置。
4. 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
5. 登记事项发生变化, 应当向公司登记机关申请变更登记, 换领《企业法人营业执照》。
6. 每年三月一日起至六月三十日, 应当参加年度检验。
7. 《企业法人营业执照》被吊销后, 不得开展与清算无关的经营活动。
8. 办理注销登记, 应当交回《企业法人营业执照》正本和副本。
9. 《企业法人营业执照》遗失或者毁坏的, 应当在公司登记机关指定的报刊上声明作废, 申请补领。

年度检验情况

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【每年三月一日至六月三十日报送年检材料】



成立日期 2011年07月08日
营业期限 2011年07月08日 至 2031年07月08日

Exhibit H-2.3.a

NOT CAPABLE OF SUMMARY