

Annex I - Cost Reconciliation

Case no.:	AD0075
Company name:	JLG Mexico
POI	01/10/2024-30/09/2025
Injury period (IP):	01/10/2021-30/09/2025

Instructions

- Complete the table below which collects data on the costs during the Period of Investigation (POI).
- Do NOT input data into the cells coloured yellow. Cells coloured yellow are automatically calculated.
- Provide data in the 'Value' column in your accounting currency and state the currency used in cell G5 above.
- Costs must be based on the actual costs of production.
- For any amount that is hard coded (not a formula), please cross-reference by providing: the name of the source document, including the page/tab, highlight the amount shown in the source document. Provide the account code and sub-account code in the "comments" column.
- Specify the unit for data supplied in the 'Volume' column (e.g. each, kg, Tonnes, metres) in the 'Units of volume' column.
- Add any comments regarding the data you have supplied (e.g. estimates, method of calculation etc.) to the "comments" column.

Accounting currency		State your accounting currency
Units of volume	UNITS	

Notes	Description	Value	Volume	Source documents	Comments
[1]	Total Cost of sales/cost of goods sold as reported in your financial statements	[redacted – commercially sensitive information about our costs].			
[2]	Variance	[0-10]			
[2], [3]	Accounting period cost of sales/cost of goods sold	[190-240 million]			
[4]	Difference between cost of goods sold during the POI and cost of goods sold during the financial year. Provide workings as 'source documents'.	[redacted – commercially sensitive information about our costs].			
[5]	Total cost of <u>all goods sold</u> during the POI as stated in your workings (provide workings as 'source documents')	[redacted – commercially sensitive information about our costs].			Explain approach used to extract data for the POI here
[2]	Variance	[9-15 million]			
[6]	- Change in finished goods stock				
	Total cost of production/quantity of <u>all goods produced</u> during the POI as stated in your workings (include workings as 'source documents')	[redacted – commercially sensitive information about our costs].			
[2] [a]	Variance	[-9-15 million]	0		
[2]	Summary of the cost of production for all goods during the POI	[190-240 million]	0		
[2]	- Like goods <u>or</u> other goods in the same general category of products	[180-240 million]	0		

[7]	- Other goods A	[redacted – commercially sensitive information about our costs].			
[7]	- Other goods B	[redacted – commercially sensitive information about our costs].			
[7]	- Other goods C	[redacted – commercially sensitive information about our costs].			
[7]	- Other goods D (add new lines as required)	[redacted – commercially sensitive information about our costs].			
[2]	<i>Cost of production for the like goods or other goods in the same general category of products during the POI</i>	[190-240 million]	0		
[8]	- Domestic Sales	[redacted – commercially sensitive information about our costs].			
[8]	- UK Sales	[redacted – commercially sensitive information about our costs].			
[8]	- Third Country Sales	[redacted – commercially sensitive information about our costs].			

Notes

- [1] This figure should match to the total cost of sales as reported in your latest financial statements.
- [2] Automatically calculated - Do NOT enter any data in this row. Provide an explanation of the variance in the comments column.
- [2] [a] This figure should reflect any differences between the summary cost of production as shown below and your workings to calculate this for the POI.
- [3] This figure should match back to the cost of sales figure as reported in your workings for the latest accounting period (should be the same period as the financial statement period used above).
- [4] Complete this reconciliation using your workings, and provide workings as 'source documents'.
- [5] This figure should match your cost of sales as reported in your workings for the POI, provide workings as 'source documents'.
- [6] An increase in inventory should be reflected as a negative figure, a decrease in inventory as a positive figure.
- [7] Provide cost of production for all your categories of 'Other goods' adapt the headings to suit your product description to match those in B1.1 Upwards Sales. Add more rows if needed.
- [8] Provide cost of production for like goods split into Domestic, UK and Third Country Sales.