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A4 - Owners & Shareholders	
Case no.: 案号:	AD0047
Company name: 公司名称:	Shanghai SANY Heavy Machinery Co., Ltd.

• Please complete the table below for any shareholder with >5% holding in your company.

List of current shareholders & owners (holding 5% or more of shares)					
Name	Percentage of shares held	Is this person a state official? If so, specify title and public body.	Activity of shareholder	Do they have an interest in other companies involved in the production, sales, marketing or administration of the good concerned	If yes, please name the companies and state their activity
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]

• Please complete the table below for all directors who held office during the POI.

List of current members of Board of Directors and/or Board of Shareholders					
Name	What role do they have?	What voting rights do they have?	Is this person a state official? If so, specify title and public body.	Do they have an interest in other companies involved in the production, sales, marketing or administration of the good concerned	If yes, please name the companies and state their activity
N/A	N/A	N/A	N/A	N/A	N/A

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A7.1 - Your Company's Products	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

- Please complete the table below for all PCN codes identified for both your domestic and export markets
- If there are a number of models within each PCN then please list each PCN/model separately (or by similar group of models) so as to provide meaningful characteristics.
- If an associated company produces or sells the like goods/goods concerned, indicate their name in the associated party column, otherwise please write not applicable (N/A).

List of PCNs that your company produces		
PCN	Company code CCN equivalent	Associated party*, if applicable
M	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
L	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
XL	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]

Product Similarities		
Characteristics of your company's product	Identical to other products available in the UK? (Yes/No)	If No, explain the differences
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]

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A7.2 - Other Goods	
Case no.: 案号 :	AD0047
Company name: 公司名 :	Shanghai SANY Heavy Machinery Co., Ltd.

- Please complete the table below for all goods you produce which are not the like goods / goods concerned
- If goods belong to a similar product group, please include the generic name for the product type in the "Grouping" column

General information 一般信息		
Other goods	Description	Grouping (if applicable)
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	N/A
[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	N/A

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B1.1 Upward sales reconciliation	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

- Please fill in the white cells only - except where explanations to variances are required
- Please ensure the table is completed using your accounting currency
- Please reference source documents used where applicable

Description	Value	Volume (Kg)	Unit	Source Documents
项目描述	金额	数量 (公斤)	台数	数据来源文件
Revenue in Income Statement	[Redacted – commercially sensitive information]			[Redacted – commercially sensitive information]
Variance	[Redacted – commercially sensitive information]			[Redacted – commercially sensitive information]
Total sales revenue of all goods during the accounting period	[Redacted – commercially sensitive information]			[Redacted – commercially sensitive information]
Difference between Investigation and Accounting Periods	[Redacted – commercially sensitive information]			[Redacted – commercially sensitive information]
Total sales of all goods during the POI as stated in your management accounts	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
Variance	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
Summary of all products sold	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Goods Concerned / Like Goods	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Other products A-loaders	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Other-materials and service	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Goods Concerned / Like Goods	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Domestic Sales	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- UK Sales	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Third country sales	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
Sales of own production in POI	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Total sales of the goods concerned to the UK	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Total sales of the goods concerned on the domestic market	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Total sales of the goods concerned to all other countries	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
Resales in POI	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Resales of the goods concerned to the UK	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Resales of the goods concerned on the domestic market	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
- Resales of the goods concerned to all other countries	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]







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B6 - Sales to third Countries	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

• Please complete the following table for the POI  
 • Please use a separate line for each country exported to

Country	Volume sold (Kg)	Volume (Number of Units)	Value sold (Accounting Currency)
[COUNTRY]	14.59	16.12	15.91
[COUNTRY]	12.42	11.40	12.94
[COUNTRY]	11.71	10.55	11.70
[COUNTRY]	18.14	19.70	6.74
[COUNTRY]	4.90	4.65	5.59
[COUNTRY]	3.98	3.72	4.99
[COUNTRY]	4.12	4.53	4.76
[COUNTRY]	3.54	3.93	4.46
[COUNTRY]	4.35	3.88	4.44
[COUNTRY]	2.75	2.81	2.93
[COUNTRY]	2.45	2.68	2.47
[COUNTRY]	1.46	1.40	1.97
[COUNTRY]	1.23	1.11	1.83
[COUNTRY]	1.37	1.40	1.73
[COUNTRY]	1.49	1.69	1.72
[COUNTRY]	0.91	0.74	1.29
[COUNTRY]	0.75	0.69	1.00
[COUNTRY]	0.59	0.66	0.87
[COUNTRY]	0.45	0.42	0.88
[COUNTRY]	0.52	0.39	0.67
[COUNTRY]	0.52	0.51	0.66
[COUNTRY]	0.36	0.36	0.65
[COUNTRY]	0.45	0.50	0.63
[COUNTRY]	0.52	0.47	0.62
[COUNTRY]	0.45	0.38	0.58
[COUNTRY]	0.41	0.37	0.57
[COUNTRY]	0.46	0.39	0.55
[COUNTRY]	0.39	0.30	0.54
[COUNTRY]	0.36	0.39	0.53
[COUNTRY]	0.33	0.27	0.51
[COUNTRY]	0.38	0.34	0.48
[COUNTRY]	0.30	0.22	0.45
[COUNTRY]	0.28	0.33	0.34
[COUNTRY]	0.24	0.22	0.31
[COUNTRY]	0.24	0.18	0.31
[COUNTRY]	0.18	0.20	0.29
[COUNTRY]	0.16	0.18	0.26
[COUNTRY]	0.20	0.14	0.25
[COUNTRY]	0.17	0.12	0.23
[COUNTRY]	0.17	0.18	0.21
[COUNTRY]	0.11	0.11	0.16
[COUNTRY]	0.10	0.11	0.15
[COUNTRY]	0.09	0.10	0.15
[COUNTRY]	0.10	0.09	0.14
[COUNTRY]	0.11	0.10	0.13
[COUNTRY]	0.09	0.06	0.13
[COUNTRY]	0.09	0.08	0.13
[COUNTRY]	0.09	0.10	0.12
[COUNTRY]	0.10	0.11	0.12
[COUNTRY]	0.07	0.06	0.11
[COUNTRY]	0.07	0.06	0.09
[COUNTRY]	0.05	0.06	0.07
[COUNTRY]	0.05	0.03	0.06
[COUNTRY]	0.04	0.03	0.05
[COUNTRY]	0.05	0.03	0.05
[COUNTRY]	0.03	0.03	0.05
[COUNTRY]	0.03	0.03	0.05
[COUNTRY]	0.03	0.02	0.05
[COUNTRY]	0.05	0.03	0.05
[COUNTRY]	0.03	0.03	0.05
[COUNTRY]	0.03	0.03	0.05
[COUNTRY]	0.04	0.04	0.04
[COUNTRY]	0.03	0.02	0.04
[COUNTRY]	0.03	0.02	0.04
[COUNTRY]	0.04	0.04	0.04
[COUNTRY]	0.02	0.02	0.03
[COUNTRY]	0.02	0.02	0.03
[COUNTRY]	0.02	0.02	0.03
[COUNTRY]	0.02	0.02	0.02
[COUNTRY]	0.01	0.02	0.02
[COUNTRY]	0.01	0.02	0.02
[COUNTRY]	0.01	0.01	0.01
[COUNTRY]	0.01	0.01	0.01
[COUNTRY]	0.01	0.01	0.01

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D1 - Turnover	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

Currency
RMB

	1 July 2019 - 30 June 2020			1 July 2020 - 30 June 2021			1 July 2021 - 30 June 2022			POI (1 July 2022 - 30 June 2023)		
	Volume Unit	Volume Kg	Value	Volume Unit	Volume Kg	Value	Volume Unit	Volume Kg	Value	Volume Unit	Volume Kg	Value
<b>Sales to independent customers</b>												
<b>Total turnover (All goods)</b>	<b>62</b>	<b>48</b>	<b>72</b>	<b>104</b>	<b>78</b>	<b>103</b>	<b>17</b>	<b>14</b>	<b>35</b>	<b>24</b>	<b>23</b>	<b>43</b>
Domestic market	61	47	71	101	75	100	10	5	28	10	7	30
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	1	1	1	3	3	3	7	9	6	14	16	13
<b>Turnover of goods concerned/like goods</b>	<b>56</b>	<b>46</b>	<b>52</b>	<b>93</b>	<b>74</b>	<b>77</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>20</b>	<b>17</b>	<b>18</b>
Domestic market	55	45	51	90	72	75	3	3	3	7	6	6
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	1	1	1	3	2	2	6	5	6	12	11	12
<b>Turnover of other goods</b>	<b>6</b>	<b>2</b>	<b>20</b>	<b>10</b>	<b>4</b>	<b>26</b>	<b>8</b>	<b>6</b>	<b>26</b>	<b>4</b>	<b>6</b>	<b>25</b>
Domestic market	6	2	20	10	3	26	7	2	26	3	1	23
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	0	0	0	0	1	0	1	4	1	1	5	1
<b>Sales to associated customers</b>												
<b>Total turnover (All goods)</b>	<b>25</b>	<b>23</b>	<b>20</b>	<b>47</b>	<b>41</b>	<b>34</b>	<b>93</b>	<b>83</b>	<b>66</b>	<b>76</b>	<b>77</b>	<b>57</b>
Domestic market	7	5	6	17	13	13	51	40	38	25	19	21
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	19	18	14	30	29	21	41	42	27	51	57	35
<b>Turnover of goods concerned/like goods</b>	<b>25</b>	<b>21</b>	<b>19</b>	<b>45</b>	<b>38</b>	<b>33</b>	<b>89</b>	<b>72</b>	<b>65</b>	<b>67</b>	<b>57</b>	<b>47</b>
Domestic market	7	5	6	16	13	12	50	40	38	23	18	17
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	18	16	13	29	25	21	38	32	27	45	38	30
<b>Turnover of other goods</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>9</b>	<b>20</b>	<b>10</b>
Domestic market	0	0	0	1	0	0	1	0	0	2	1	5
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	1	2	0	1	4	1	3	11	0	7	19	5
<b>Sales to all customers</b>												
<b>Total turnover (All goods)</b>	<b>88</b>	<b>71</b>	<b>91</b>	<b>151</b>	<b>120</b>	<b>137</b>	<b>110</b>	<b>97</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Domestic market	68	52	77	117	88	113	61	45	66	35	26	51
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	20	19	15	34	32	24	48	52	33	65	74	49
<b>Turnover of goods concerned/like goods</b>	<b>81</b>	<b>66</b>	<b>71</b>	<b>139</b>	<b>112</b>	<b>110</b>	<b>98</b>	<b>80</b>	<b>73</b>	<b>87</b>	<b>74</b>	<b>65</b>
Domestic market	62	50	56	107	84	87	54	42	40	30	25	23
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	19	16	14	32	27	23	44	37	33	57	49	42
<b>Turnover of other goods</b>	<b>7</b>	<b>4</b>	<b>21</b>	<b>12</b>	<b>8</b>	<b>27</b>	<b>12</b>	<b>17</b>	<b>27</b>	<b>13</b>	<b>26</b>	<b>35</b>
Domestic market	6	2	20	11	4	26	8	3	26	5	2	28
Exports to the UK	0	0	0	0	0	0	0	0	0	0	0	0
Exports to third countries	1	2	1	282	4	1	4	14	1	8	24	6



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D4 - Upwards Cost Reconciliation	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

- Please fill in the white cells only - except where explanations to variances are required
- Please ensure the table is completed using your accounting currency
- Please reference source documents used where applicable

Description	Value	Volume Kg	Source Documents
Total Cost of sales/ cost of goods sold	169		[Redacted – commercially sensitive information]
Variance	0		[Redacted – commercially sensitive information]
Accounting Period of Cost of Sales/Cost of Goods Sold	169		[Redacted – commercially sensitive information]
Difference in cost of the goods sold during Investigation period and goods sold during accounting periods	9		[Redacted – commercially sensitive information]
Total of cost of <u>all goods sold</u> during the POI as stated in your management accounts	161		[Redacted – commercially sensitive information]
Variance	61		[Redacted – commercially sensitive information]
- Change in finished goods inventory	0		[Redacted – commercially sensitive information]
Total cost of production/quantity of <u>all goods</u> during the POI as stated in your management accounts	100	100	[Redacted – commercially sensitive information]
Variance	0	0	[Redacted – commercially sensitive information]
Summary of the cost of production for all goods	100	100	[Redacted – commercially sensitive information]
- Goods concerned	91	89	[Redacted – commercially sensitive information]
- Other goods -Loaders	2	11	[Redacted – commercially sensitive information]
- Other-materials and service	7	N/A	[Redacted – commercially sensitive information]
Cost of production for the goods concerned	91	89	[Redacted – commercially sensitive information]
- Domestic Sales	32	31	[Redacted – commercially sensitive information]
- UK Sales	0	0	[Redacted – commercially sensitive information]
- Third Country Sales	59	58	[Redacted – commercially sensitive information]

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D5 - Capacity	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

	1 July 2019 - 30 June 2020	1 July 2020 - 30 June 2021	1 July 2021 - 30 June 2022	POI (1 July 2022 - 30 June 2023)
	2019.7.1-2020.6.30	2020.7.1-2021.6.30	2021.7.1-2022.6.30	2022.7.1-2023.6.30
Total production capacity of goods concerned/like goods (KG)	100	150	105	84
Total production capacity of goods concerned/like goods (Unit)	100	148	106	96
Total of actual production of the goods concerned/like goods (KG)	100	158	114	99
Total of actual production of the goods concerned/like goods (Unit)	100	162	116	88
Total capacity utilisation for goods concerned/like goods (%)	100	106	108	117
Index for goods concerned/like goods (If 20xx = 100)	100	106	108	117

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D6 - Stocks	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

Currency
RMB

	1 July 2019 - 30 June 2020	1 July 2020 - 30 June 2021	1 July 2021 - 30 June 2022	POI (1 July 2022 - 30 June 2023)	
<b>Stock produced by the company</b>					
<b>Goods concerned/like goods in volume (Unit)</b>					
Opening stock	期初库存 (不含发出商品)	116	365	220	138
Opening-goods in transit	期初发出商品	7	17	176	328
(+) Production	产量	4522	7335	5252	3978
(+) Purchase	采购	0	0	0	339
(-) Domestic sales	国内销售	15	26	13	7
(-) Export sales	出口销售	5	8	11	14
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing-goods in transit	期末发出商品	17	176	328	97
Closing stock	期末库存 (不含发出商品)	365	220	138	100
<b>Goods concerned/like goods in volume (Kg)</b>					
Opening stock	期初库存 (不含发出商品)	111	353	225	138
Opening-goods in transit	期初发出商品	6	18	166	309
(+) Production	产量	4149	6573	4739	4090
(+) Purchase	采购	0	0	0	313
(-) Domestic sales	国内销售	0	0	0	0
(-) Export sales	出口销售	0	0	0	0
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing-goods in transit	期末发出商品 (不含发出商品)	18	166	309	98
Closing stock	期末库存	353	225	138	100
<b>Goods concerned/like goods in value</b>					
Opening stock	期初库存 (不含发出商品)	134	396	256	126
Opening-goods in transit	期初发出商品	8	21	193	330
(+) Production	产量	4761	7332	5175	4154
(-) Domestic sales	国内销售	3491	5689	2844	1589
(-) Export sales	出口销售	995	1612	2324	2822
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing-goods in transit	期末发出商品	21	193	330	99
Closing stock	期末库存 (不含发出商品)	396	256	126	100
<b>Stock purchased by the company</b>					
<b>Goods concerned/like goods in volume (Kg)</b>					
Opening stock	期初库存	0	0	0	0
(+) Purchase	外购	0	0	0	0
(-) Domestic sales	国内销售	0	0	0	0
(-) Export sales	出口销售	0	0	0	0
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing stock	期末库存	0	0	0	0
<b>Goods concerned/like goods in value</b>					
Opening stock	期初库存	0	0	0	0
(+) Purchase	外购	0	0	0	0
(-) Domestic sales	国内销售	0	0	0	0
(-) Export sales	出口销售	0	0	0	0
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing stock	期末库存	0	0	0	0
<b>All stock held by the company 总库存</b>					
<b>Goods concerned/like goods in volume (Kg)</b>					
Opening stock	期初库存	59	187	197	225
(+) Production & purchase	自产及外购	2092	3314	2389	2062
(-) Domestic sales	国内销售	0	0	0	0
(-) Export sales	出口销售	0	0	0	0
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing stock	期末库存	187	197	225	100
<b>Goods concerned/like goods in value</b>					
Opening stock	期初库存	71	209	225	229
(+) Production & purchase	自产及外购	2389	3678	2596	2084
(-) Domestic sales	国内销售	1751	2854	1427	797
(-) Export sales	出口销售	499	809	1166	1416
(-) Transfers	自用	0	0	0	0
(-) Others (e.g. wastage, exchange)	其他(如损耗等)	0	0	0	0
Closing stock	期末库存	209	225	229	100



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D9 - Profitability	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

• *Please enter your figures as percentages*

Profit margins	1 July 2019 - 30 June 2020	1 July 2020 - 30 June 2021	1 July 2021 - 30 June 2022	POI (1 July 2022 - 30 June 2023)
Overall profitability of the company	100	55	6	36
Profitability of goods concerned and the like goods	198	77	33	54
Profitability of domestic sales of the like goods	198	77	33	54
Profitability of export sales of goods concerned	198	77	33	54

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D10.1 - CTM in the People's Republic of China	
Case no.:	AD0047
Company name:	Shanghai SANY Heavy Machinery Co., Ltd.

Currency
RMB

- Provide the total cost to make by cost type, by PCN in the tables below for the like goods produced for the domestic market during the POI
- Include the total cost to make for all goods produced during the POI
- Input figures into the white cells only - the yellow cells contain formulas
- All figures should be reported net of recoverable tax
- Add additional lines where necessary e.g. additional material costs
- Adapt the headings of each row (e.g., raw materials, energy) to suit the naming conventions of your own cost accounting system
- Create more PCN columns where necessary

	All goods	All PCNs	PCN 1S	PCN 2M	PCN 3L	PCN 4XL	PCN 5XXL
<b>(I) Manufacturing costs</b>							
<b>(A) Direct costs</b>							
Raw materials							
Material 1-engine	11	9	0	0.005	7	2	0
Material 2-speed reducer	8	8	0	0.005	6	2	0
Material 3-multicircuit valve	3	3	0	0.002	2	0	0
Direct labour	2	2	0	0.001	2	0	0
Others (specify)	0	0	0	0.000	0	0	0
Other materials	71	65	0	0.035	52	13	0
Auxiliary materials	2	2	0	0.001	2	0	0
<b>Total for (A)</b>	<b>97</b>	<b>88.6</b>	<b>0</b>	<b>0.05</b>	<b>71</b>	<b>18</b>	<b>0</b>
<b>(B) Manufacturing overheads</b>							
Indirect labour	0	0	0	0	0	0	0.00
Rent/lease	0	0	0	0	0	0	0.00
Maintenance & repairs	0	0	0	0	0	0	0.00
Energy costs	0	0	0	0	0	0	0.00
Depreciation	1	1	0	0.0004	1	0.2	0.00
Others (specify)	1	1	0	0.0005	1	0.2	0.00
Direct labour surplus	1	1	0	0.0002	0	0.1	0.00
<b>Total for (B)</b>	<b>3</b>	<b>2.5</b>	<b>0</b>	<b>0.001</b>	<b>2</b>	<b>0.5</b>	<b>0.00</b>
<b>(C) Total of manufacturing cost (A+B)</b>	<b>100</b>	<b>91.2</b>	<b>0</b>	<b>0.05</b>	<b>73</b>	<b>18.5</b>	<b>0.00</b>
Quantity produced (Unit)	100	85	0	0.05	73	12	0
Quantity produced (Kg)	100	89	0	0.04	72	17	0
<b>Manufacturing cost per unit</b>	<b>100</b>	<b>102</b>	<b>0</b>	<b>123</b>	<b>100</b>	<b>111</b>	<b>0</b>



