

S03.02-IS-01-R112-I.4-R25510

I - Cost of Sales: General principles

4. Non-proportional cost of sales

4.5. Logistics costs - non-proportional (R25510)

These are the warehousing costs incurred by the entity for:

- Transporting its products to a warehouse off its production site,
- Storing them there
- Loading them for dispatch from the warehouse.

Are taken into account:

When the warehouse used belongs to the entity:

- Warehouse operating costs: labor, utilities, cost of using handling equipment, maintenance, quality controls prior to dispatch, vehicle inspections, etc.,

When the warehouse used does not belong to the entity:

- All costs related to the warehouses: services, quantity-, volume- and weight-related charges, occupancy expenses, rent, etc.

Fixed logistics costs, such as:

- Costs of renting transport (barges, railcars, warehouses) to carry the products.

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