

S03.02-IS-01-R112-I.7

I - Cost of Sales: General principles

6. Depreciation services and miscellaneous (R27200)

- Depreciation of facilities for storing and loading for shipment
- Depreciation costs related to the transport equipment of saleable products (for example: IFRS16 for Railcars)
- Isotank depreciation
- Low volume adjustments: In the case of temporary production shutdowns / underactivity: If production is lower than a given percentage fixed by the GBU, the related depreciation can't / shouldn't flow to inventory and to cost of sales but are reported in [R27200 - Depreciation services and miscellaneous](#), since that situation can not be considered as "normal condition of operations". This concept applies only to PF1 system companies.