

S07.07-Fixed costs

Financial indicators

Fixed costs

Fixed costs are the sum of:

- **Product Market:**
 - + **R25490** Non-proportional costs of production
 - + **R25410** Actual/Standard variance – Non-proportional costs of production
 - + **R25460** Period non-proportional costs linked to Production
 - + **R25470** Absorption of non-proportional costs linked to Production
 - + **R25600** Write-downs on inventories
- **Services non-variable costs:**
 - + **R25500** Plant storage and loading costs
 - + **R25510** Logistics costs - Non-proportional
 - + **R27900** Miscellaneous production
- **Selling, General & Administrative costs excl depreciation:**
 - + **R33200** Shared services function costs invoiced
 - + **R33210** GBU dedicated costs cross-charged
 - + **R33310** Administrative expenses (non-function)
 - + **R33320** Commercial expenses
 - + **R33330** Impairment on trade receivables
 - + **R33400** Shared service function expenses
- **Research & Development excl depreciation:**
 - + **R36100** Research & Development - Gross
 - + **R36200** Research & Development - Grants
 - + **R36400** Research & Development – Royalties