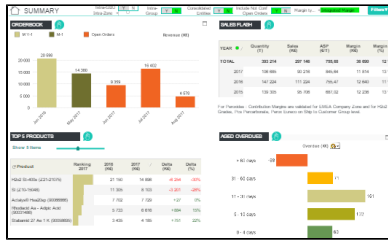


Archived - Margin Information



Process Owner

GBU Sales & Marketing / Finance

Margin is not available for **Coatis** and **Soda Ash**

Margin	Data Source - Measure	
Contribution Margin Refers to the simple margin taking into account the "last" margin to an external customer. $CM = Revenue - (Transport Costs + Cost of Goods Sold Variable)$ Where: Cost of Goods Sold Variable = cost to produce the material based on this unit cost.	Internal	ALL GBUs (BW) TOT - Contribution Margin Trade Internal ex-PEPOL (BI4) [Contribution margin Std] with [Intra Group flag]='Y'
	External	ALL GBUs (BW) TOT - Contribution Margin Trade External ex-PEPOL (BI4) [Contribution margin Std] with [Intra Group flag]='N'
Integrated Margin Refers to the margin of the whole chain of internal sales, production and external sales. The calculation will identify where the product was produced and will take the variable "Unit Production Costs" from the origin to valorize and calculate the "Costs of Goods Sold" within a legal entity, and based on the quantities sold. This way it excludes any internal margin made (based on the transfer pricing) and therefore do not account for the fixed production costs.	Internal	Only ex-PEPOL (BI4) [Integ. Contrib] with [Intra Group flag]='Y'
	External	ALL GBUs (BW) TOT - Contribution Margin Trade (IM) Externe + TOT - Contribution Margin Trade (IM) Internal part (CH) ex-PEPOL (BI4) [Integ. Contrib] with [Intra Group flag]='N'
Gross Margin Contribution Margin minus allocated Fixed Costs.	Internal	Only Novicare, Silica and Tech Sol (BW) TOT R400 Gross Margin Internal
	External	Only Novicare, Silica and Tech Sol (BW) TOT R400 Gross Margin External
Integrated Gross Margin The Integrated Gross Margin is the Integrated Contribution Margin minus allocated Fixed Costs.	Internal	Only Novicare, Silica and Tech Sol (BW) TOT - Gross Margin (IM) Internal part (NCH)
	External	Only Novicare, Silica and Tech Sol (BW) TOT R400 Gross Margin (IM) + TOT - Gross Margin (IM) Internal Part (CH)
Integrated Market Margin Refers to the Integrated Margin explained above however the variable "Cost of Goods Sold" are linked to market prices of raw materials and not the internal purchasing price	Internal	Only ex-PEPOL (BI4) [Market Contrib -CP-] with [Intra Group flag]='Y'
	External	Only ex-PEPOL (BI4) [Market Contrib -CP-] with [Intra Group flag]='N'