

Value Chain in Corporate Groups

Two scenarios are depicted in the following slides based on identical figures and different procurement contracts between consolidated companies.

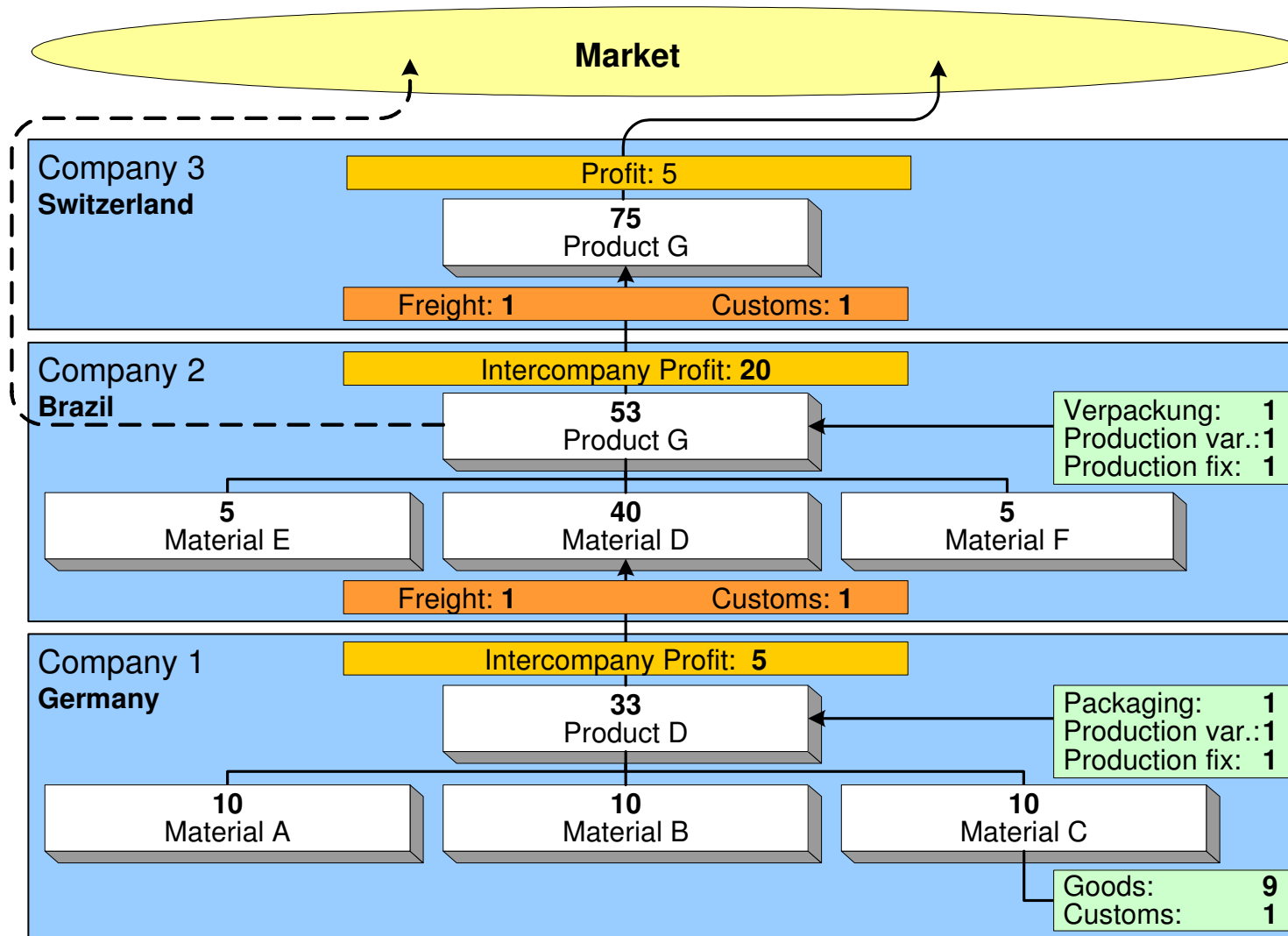
§ scenario 1 (slide 2 and 3):

delivery costs payed by recipient

§ scenario 2 (slide 4 and 5):

delivery costs payed by sender

Value chain of group, receiver paid delivery costs

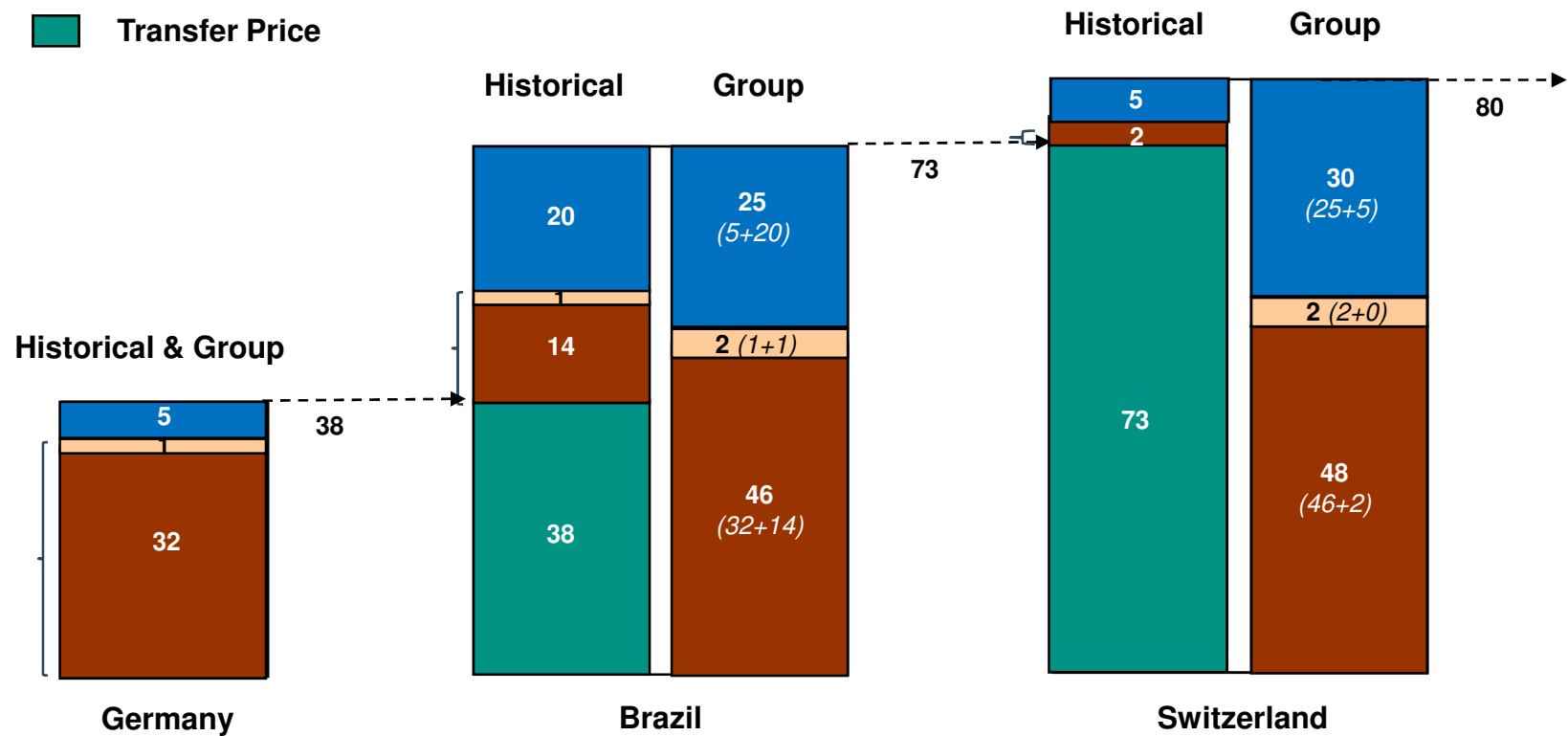
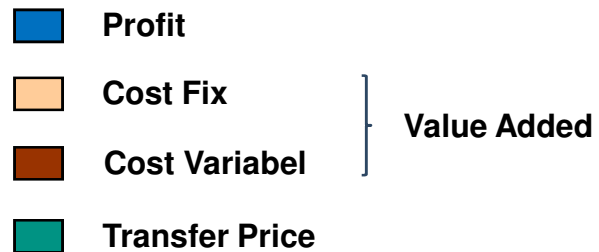


Example

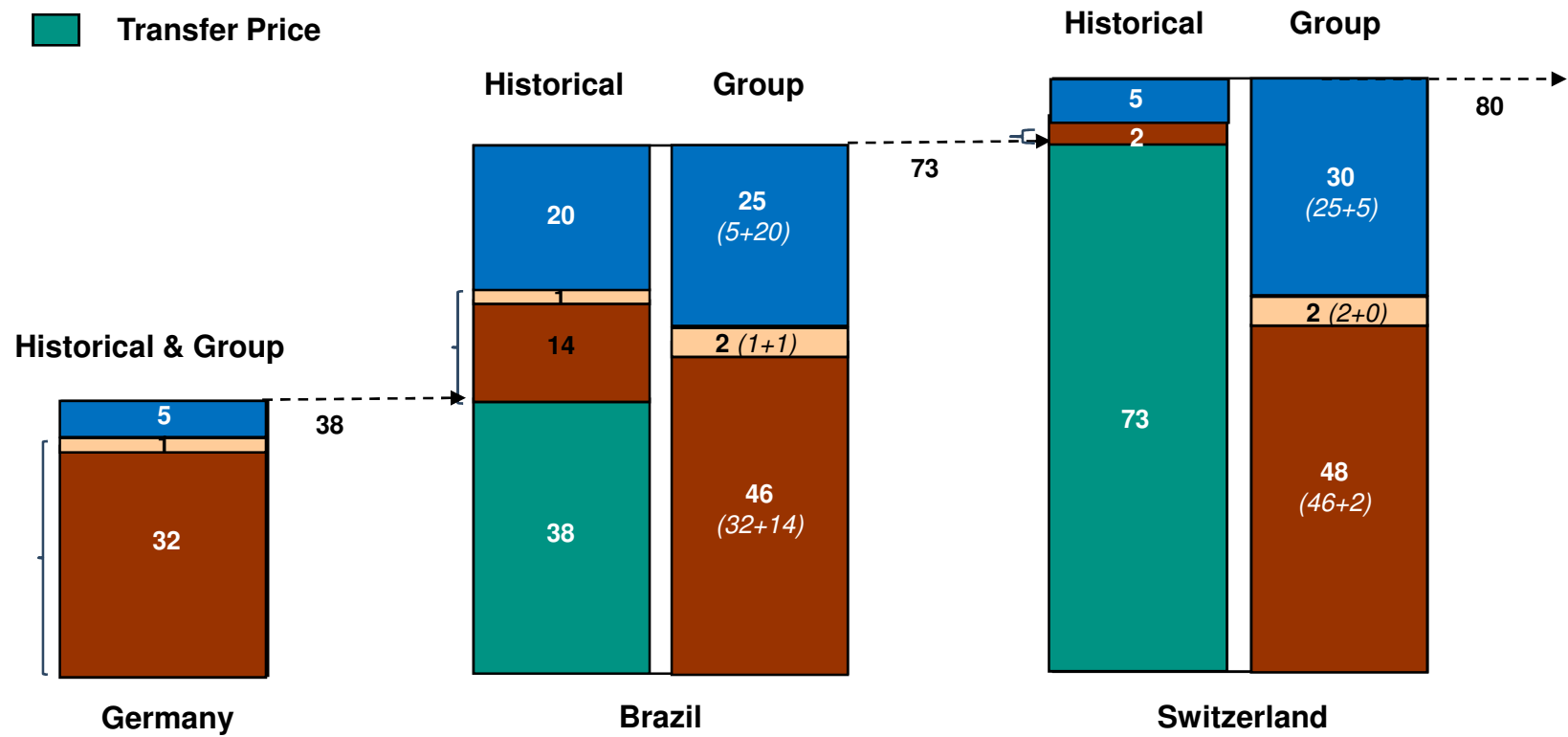
Value chain of group, receiver paid delivery costs

		Local Costs Structure in Group Currency						Group Cost Structure in Group Currency							Revenue Structure in Group Currency							
		Material	Production fix	Production variable	Packaging	Freight	Customs	Total	Material	Production fix	Production variable	Packaging	Freight uprolled	Toll uprolled	Intercompany Profit	Total	Freight	Toll	Profit	Gross Revenue	Deductions	
Switzerland	Product G	73,00				1,00	1,00	75,00	39,00	2,00	2,00	2,00	2,00	3,00	25,00	75,00				5,00	80,00	
	Material G	73,00				1,00	1,00	75,00	39,00	2,00	2,00	2,00	2,00	3,00	25,00	75,00						
Brazil	Product G	48,00	1,00	1,00	1,00	1,00	1,00	53,00	39,00	2,00	2,00	2,00	1,00	2,00	5,00	53,00				20,00	73,00	
	Production		1,00	1,00	1,00			3,00		1,00	1,00	1,00				3,00						
	Material D	38,00				1,00	1,00	40,00	29,00	1,00	1,00	1,00	1,00	2,00	5,00	40,00						
	Material E	5,00						5,00	5,00							5,00						
Germany	Product D	29,00	1,00	1,00	1,00		1,00	33,00	29,00	1,00	1,00	1,00		1,00		33,00				5,00	38,00	
	Production		1,00	1,00	1,00			3,00		1,00	1,00	1,00				3,00						
	Material A	10,00						10,00	10,00							10,00						
	Material B	10,00						10,00	10,00							10,00						
	Material C	9,00					1,00	10,00	9,00					1,00		10,00						

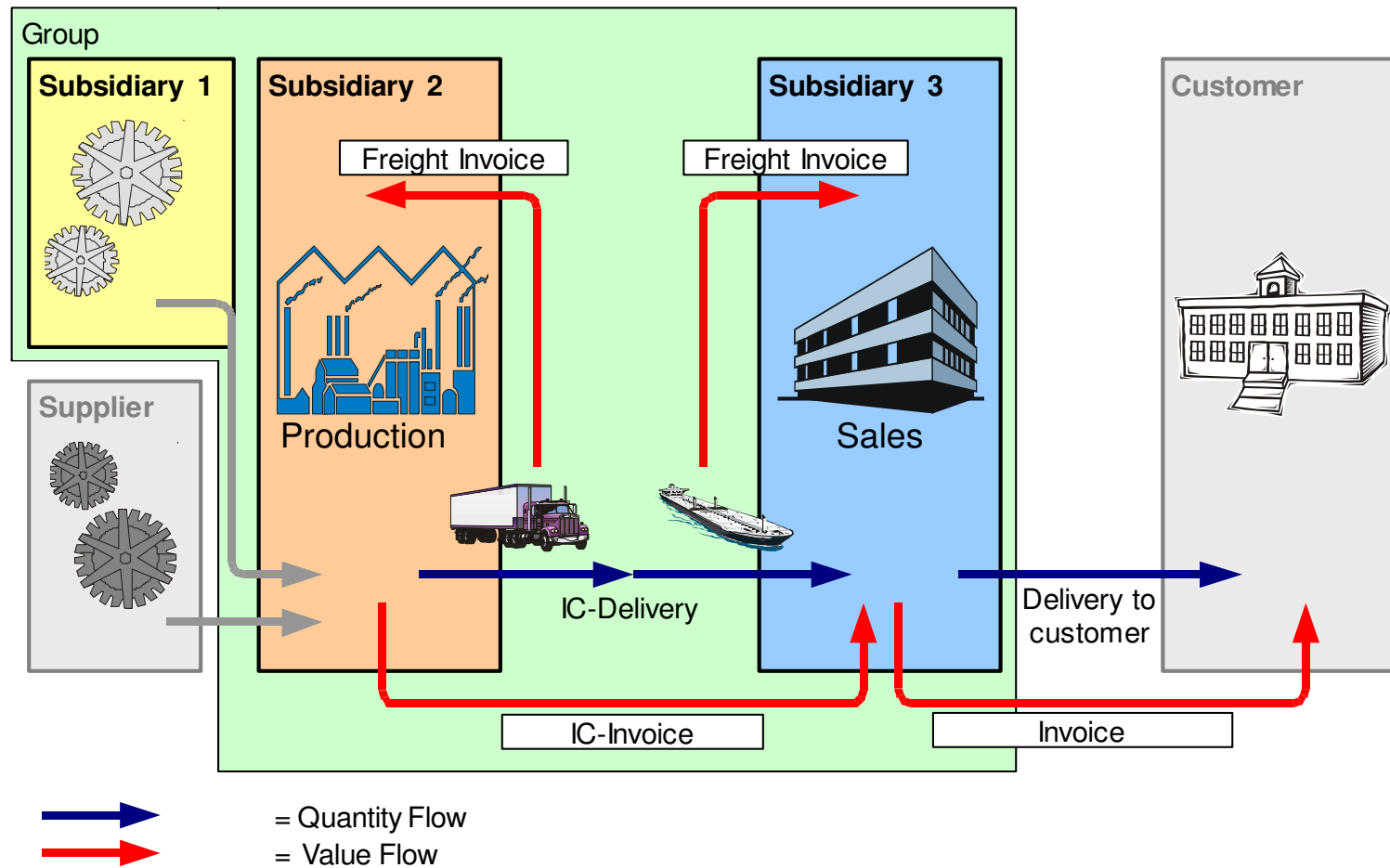
Visualization of Cost Buckets in Gross Margin View



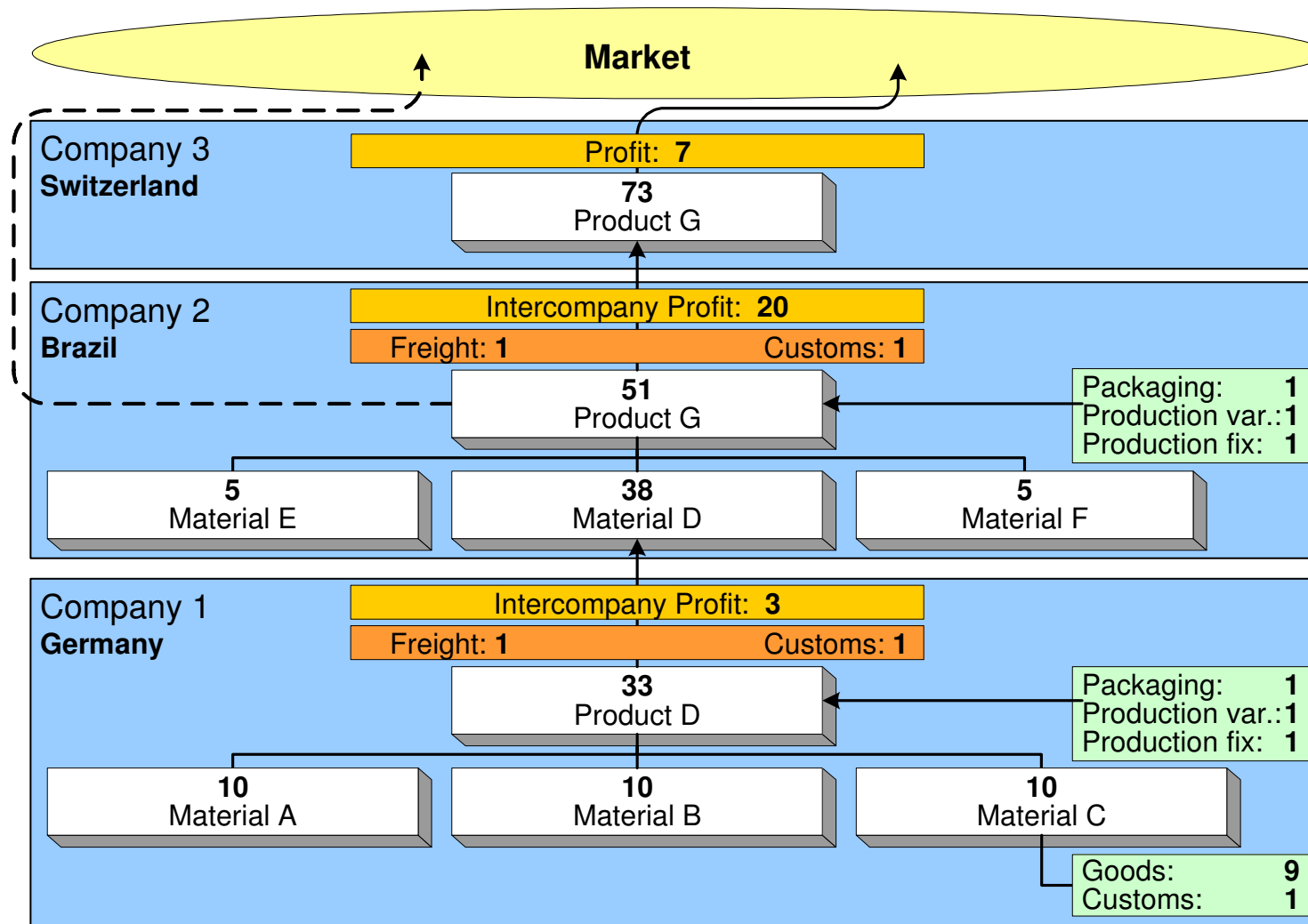
Visualization of Cost Buckets in Gross Contribution Margin View



Cost of Sales, which add into group cost



Value chain of group, sender paid delivery costs

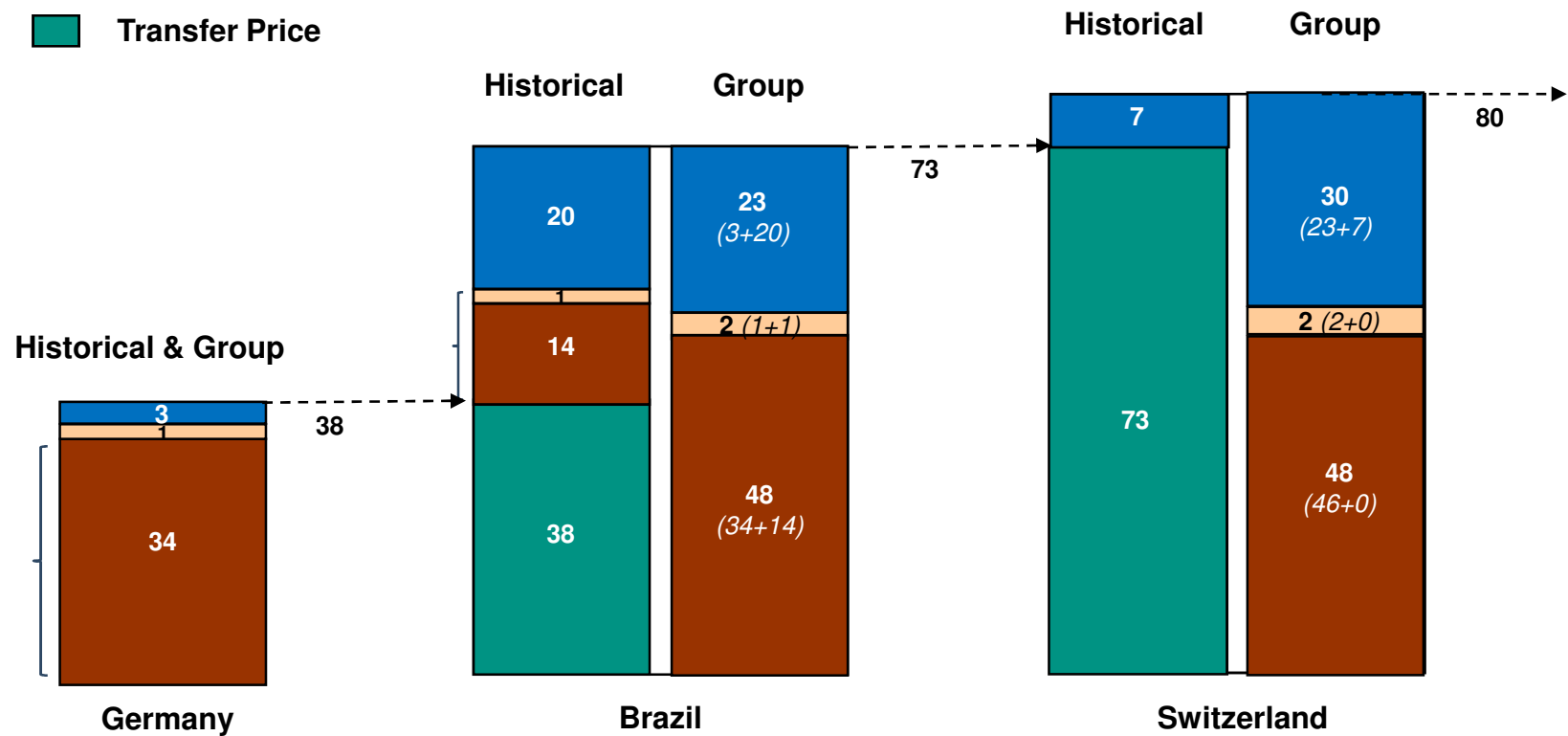
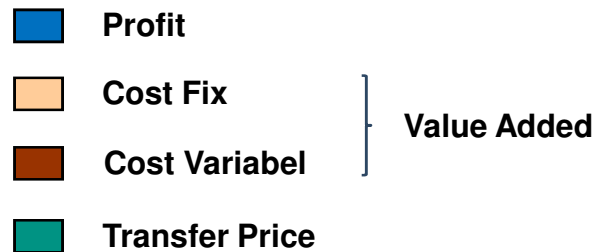


Example

Value chain of group, sender paid delivery costs

		Local Costs Structure in Group Currency						Group Cost Structure in Group Currency							Revenue Structure in Group Currency						
		Material	Production fix	Production variable	Packaging	Freight	Customs	Total	Material	Production fix	Production variable	Packaging	Freight uprolled	Toll uprolled	Intercompany Profit	Total	Freight	Toll	Profit	Gross Revenue	Deductions
Switzerland	Product G	73,00						73,00	39,00	2,00	2,00	2,00	2,00	3,00	23,00	73,00			7,00	80,00	
	Material G	73,00						73,00	39,00	2,00	2,00	2,00	2,00	3,00	23,00	73,00					
Brazil	Product G	48,00	1,00	1,00	1,00			51,00	39,00	2,00	2,00	2,00	1,00	2,00	3,00	51,00	1,00	1,00	20,00	73,00	
	Production		1,00	1,00	1,00			3,00		1,00	1,00	1,00				3,00					
	Material D	38,00						38,00	29,00	1,00	1,00	1,00	1,00	2,00	3,00	38,00					
	Material E	5,00						5,00	5,00							5,00					
	Material F	5,00						5,00	5,00						5,00						
Germany	Product D	29,00	1,00	1,00	1,00		1,00	33,00	29,00	1,00	1,00	1,00		1,00		33,00	1,00	1,00	3,00	38,00	
	Production		1,00	1,00	1,00			3,00		1,00	1,00	1,00				3,00					
	Material A	10,00						10,00	10,00							10,00					
	Material B	10,00						10,00	10,00							10,00					
	Material C	9,00					1,00	10,00	9,00					1,00		10,00					

Visualization of Cost Buckets in Gross Margin View



Visualization of Cost Buckets in Gross Contribution Margin View

