

Expense Type	Germany	France	Spain	Sweden
Supplier complaint administration	57 € / hour (min. 2 hr)	50 € / hour (min. 2 hr)	40 € / hour (min. 2 hr)	68 € / hour (min. 2 hr)
Sorting & reworking cost	57 € / hour	50 € / hour	40 € / hour	68 € / hour
Testing cost (extraordinary test)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Material scrap cost (RM)	Purchase price	Purchase price	Purchase price	Purchase price
Material scrap cost (WIP)	Purchase price + AV	Purchase price + AV	Purchase price + AV	Purchase price + AV
Material scrap cost (FG)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)
Production downtimes	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Return transport to supplier	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Customer charge back due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Special transport cost due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Repeated production parts approval procedure (First Sampling)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Travelling cost	according to expenditures	according to expenditures	according to expenditures	according to expenditures

Expense Type	Poland	Czech republic	Turkey	Romania
Supplier complaint administration	100 PLN / hour (min. 2 hrs)	27 € / hour (min. 2 hr)	25 € / hour (min. 2 hrs)	81 Lei / hour (min. 2hrs)
Sorting & reworking cost	100 PLN / hour	27 € / hour	25 € / hour	81 Lei / hour
Testing cost (extraordinary test)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Material scrap cost (RM)	Purchase price	Purchase price	Purchase price	Purchase price
Material scrap cost (WIP)	Purchase price + AV	Purchase price + AV	Purchase price + AV	Purchase price + AV
Material scrap cost (FG)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)
Production downtimes	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Return transport to supplier	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Customer charge back due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Special transport cost due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Repeated production parts approval procedure (First Sampling)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Travelling cost	according to expenditures	according to expenditures	according to expenditures	according to expenditures

Expense Type	Russia	USA	Mexico	Brazil
Supplier complaint administration	17 € / hour (min. 2 hrs)	USD 53 / hour (min.2hrs)	Pesos 250 / hour (min.2hrs)	BRL 80 / hour (min.2hrs)
Sorting & reworking cost	17 € / hour	USD 53 / hour	Pesos 250 / hour	BRL 80 / hour
Testing cost (extraordinary test)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Material scrap cost (RM)	Purchase price	Purchase price	Purchase price	Purchase price
Material scrap cost (WIP)	Purchase price + AV	Purchase price + AV	Purchase price + AV	Purchase price + AV
Material scrap cost (FG)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)
Production downtimes	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Return transport to supplier	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Customer charge back due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Special transport cost due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Repeated production parts approval procedure (First Sampling)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Travelling cost	according to expenditures	according to expenditures	according to expenditures	according to expenditures

Expense Type	South Africa	India	China	Thailand
Supplier complaint administration	ZAR 300 to 1500 (based on escalation level)	INR 2500 to 17500 (based on escalation level)	130 CNY / hour or 18 € / hour (min.2hrs)	250 THB / hour (min.2hrs)
Sorting & reworking cost	ZAR 50 / hour	INR 120 / man hour	130 CNY / hour or 18 € / hour	250 THB / hour
Testing cost (extraordinary test)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Material scrap cost (RM)	Purchase price	Purchase price	Purchase price	Purchase price
Material scrap cost (WIP)	Purchase price + AV	Purchase price + AV	Purchase price + AV	Purchase price + AV
Material scrap cost (FG)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)	Sales price (Finished part)
Production downtimes	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Return transport to supplier	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Customer charge back due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Special transport cost due to supplier issue	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Repeated production parts approval procedure (First Sampling)	according to expenditures	according to expenditures	according to expenditures	according to expenditures
Travelling cost	according to expenditures	according to expenditures	according to expenditures	according to expenditures