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#### **I.Executive Summary**

This report outlines LSC's Master Production Schedule (MPS) for May to July 2025, aimed at managing demand surges from promotional campaigns while meeting domestic and export needs in China, Korea, and the USA. The plan uses detailed demand forecasting to disaggregate monthly figures into weekly SKU requirements, isolating peak weeks (Weeks 21 and 29) for precise production planning. A **Level Strategy** ensures steady output and inventory buildup for peak periods, complemented by a **Mixed Approach** that leverages safety stock and subcontracting to address capacity constraints and ensure flexibility.

Adjustments to the production schedule prioritize export timelines, critical SKUs, and unique production needs, such as tailored Espresso variants for Korea. Implementing a **Liquid Zone time fence** allows dynamic adjustments based on evolving demand and market conditions, enhancing responsiveness. Recommendations include maintaining optimized safety stock to balance costs with service quality and investing in additional production lines to meet long-term demand growth. This comprehensive plan ensures LSC can meet its promotional and export targets efficiently, minimizing operational risks and enhancing customer satisfaction.

#### II. Overview

LSC is a leading manufacturer in Vietnam's fast-moving consumer goods (FMCG) sector, specializing in producing high-quality instant coffee products. Operating under the Make-to-Stock (MTS) production model, the company ensures product availability by forecasting demand and producing in advance to meet customer needs efficiently. LSC has built a diverse portfolio that caters to various consumer preferences, offering three distinct product groups: 3In1 coffee mixes, Espresso, and Pure Black coffee. These products are available in a range of packaging options, from bags to boxes, tailored to meet the demands of both domestic and international markets, with its key markets in China, Korea, and the USA.

As part of its strategic planning, LSC will develop a Master Production Schedule (MPS) for May, June, and July 2025. These tasks come at a critical time when the company is preparing for two promotional campaigns in May and July that are expected to significantly elevate demand. The MPS must not only align production with forecasted sales but also account for complex variables, such as varying demand across regions, export schedules, and the operational constraints of machinery and storage.





### III. Analysis

# 1. Estimate demand forecast for the period from May 2025 to July 2025

## Disaggregation

Using the provided rolling forecast, LSC must calculate demand for May to July 2025. The total monthly demand (in cartons) and specific promotion week demand (Weeks 21 and 29) for each SKU, as shown in (Table 1), allow weekly demand to be determined using the specified formula.

# (Total monthly demand - demand in promotion week(if any )) / number of weeks left in the month

Based on the given ratio (Table 3), LSC will distribute its products across both domestic and foreign markets (China, Korea, and the USA). The monthly shipment volumes for each market are detailed in Table 2.

The next step involves calculating the SKU ratio for each category (3In1, Espresso, and Pure Black) (Table 4). The monthly demand for each SKU in each market is then determined using the formula:

SKU Market Volume (cartons) = Total Demand (cartons)  $\times$  Market Share (%)  $\times$  SKU Category Share (%).

For countries with all three categories, detailed calculations are provided.

	Formula
Monthly 3In1 USA demand	= Total monthly demand for USA Market * 58% * SKU share of 3In1 Category
Monthly Espresso USA demand	= Total monthly demand for USA Market * 23.1% * SKU share of Espresso Category
Monthly Pure Black USA demand	= Total monthly demand for USA Market * 18.9% * SKU share of Pure Black Category





# The final calculation for the monthly demand for each SKU in each market is shown in Table 5

		4																
Unit: cartons	Month				May		Jun					July						
	Week			1			[			,	'						1	
SKU Code	Description	18	19	20	21	22	Total	23	24	25	26	Total	27	28	29	30	31	Total
LSC3IN100050	LSC 3in1 Instant Coffee - Bag 50 sticks	36,772	36,772	36,772	90,151	36,772	237,239	36,275	36,275	36,275	36,275	145,100	52,926	52,926	267,265	52,926	52,926	478,969
LSC3IN100100	LSC 3in1 Instant Coffee - Bag 100 sticks	28,600	28,600	28,600	70,117	28,600	184,519	28,214	28,214	28,214	28,214	112,855	41,165	41,165	207,873	41,165	41,165	372,531
LSC3IN100020	LSC 3in1 Instant Coffee - Box 20 sticks	12,768	12,768	12,768	31,302	12,768	82,375	12,595	12,595	12,595	12,595	50,382	18,377	18,377	92,800	18,377	18,377	166,309
LSC3IN100024	LSC 3in1 Instant Coffee - Box 24 sticks	21,280	21,280	21,280	52,171	21,280	137,291	20,992	20,992	20,992	20,992	83,970	30,629	30,629	154,667	30,629	30,629	277,181
LSCESP000015	LSC Espresso Instant Coffee - Box 15 sticks	16,544	16,544	16,544	40,560	16,544	106,736	16,320	16,320	16,320	16,320	65,282	23,812	23,812	120,245	23,812	23,812	215,493
LSCESP000050	LSC Espresso Instant Coffee - Box 50 sticks	4,855	4,855	4,855	11,903	4,855	31,325	4,790	4,790	4,790	4,790	19,159	6,988	6,988	35,289	6,988	6,988	63,242
LSCESP000100	LSC Espresso Instant Coffee - Box 100 sticks	4,855	4,855	4,855	11,903	4,855	31,325	4,790	4,790	4,790	4,790	19,159	6,988	6,988	35,289	6,988	6,988	63,242
LSCPUR000015	LSC Pure Black Coffee - Box 15 sticks	11,091	1 11,091	11,091	27,191	11,091	71,555	10,941	10,941	10,941	10,941	43,764	15,963	15,963	80,611	15,963	15,963	144,464
LSCPUR000020	LSC Pure Black Coffee - Box 20 sticks	4,906	4,906	4,906	12,027	4,906	31,649	4,839	4,839	4,839	4,839	19,357	7,061	7,061	35,655	7,061	7,061	63,898
LSCPUR000024	LSC Pure Black Coffee - Bag 24 sticks	8,105	8,105	8,105	19,870	8,105	52,290	7,995	7,995	7,995	7,995	31,982	11,665	11,665	58,908	11,665	11,665	105,570
Grand Total		149,777	149,777	149,777	367,195	149,777	966,303	147,752	147,752	147,752	147,752	591,010	215,574	215,574	1,088,602	215,574	215,574	1,950,900

**Table 1**: Rolling Forecast from May to July 2025

Export market	May	Jun	July	Total
China	175,867	81,559	218,501	475,927
Korea	58,944	34,279	93,643	186,866
USA	114,024	57,919	171,679	343,622
Domestic	617,467	417,253	1,467,077	2,501,797

Table 2: Monthly demand for each market

	Ratio of the d	emand foreca	ıst	
Export market	May	Jun	July	Remark
China	18.20%	13.80%	11.20%	100% volume are 3in1
Korea	6.10%	5.80%	4.80%	72% volume are Expressp, 38% Pure Black
USA	11.80%	9.80%	8.80%	58% for 3In1, 23.1% Expresso, 18.9% PureBlack
Total	36.10%	29.40%	24.80%	

Table 3: Ratios of the demand forecast of each market to the total demand forecast

	Week	М	lay			June			July	
SKU Code	Description	Forecast	SKU share in category		Forecast	SKU share in category		Forecast	SKU share in category	
LSC3IN100050	LSC 3in1 Instant Coffee - Bag 50 sticks	237,239	37%		145,100	37%		478,969	37%	
LSC3IN100100	LSC 3in1 Instant Coffee - Bag 100 sticks	184,519	29%		112,855	29%		372,531	29%	
LSC3IN100020	LSC 3in1 Instant Coffee - Box 20 sticks	82,375	13%		50,382	13%		166,309	13%	
LSC3IN100024	LSC 3in1 Instant Coffee - Box 24 sticks	137,291	21%	100%	83,970	21%	100%	277,181	21%	100%
LSCESP000015	LSC Espresso Instant Coffee - Box 15 sticks	106,736	63%		65,282	63%		215,493	63%	
LSCESP000050	LSC Espresso Instant Coffee - Box 50 sticks	31,325	18%		19,159	18%		63,242	18%	
LSCESP000100	LSC Espresso Instant Coffee - Box 100 sticks	31,325	18%	100%	19,159	18%	100%	63,242	18%	100%
LSCPUR000015	LSC Pure Black Coffee - Box 15 sticks	71,555	46%		43,764	46%		144,464	46%	
LSCPUR000020	LSC Pure Black Coffee - Box 20 sticks	31,649	20%		19,357	20%		63,898	20%	
LSCPUR000024	LSC Pure Black Coffee - Bag 24 sticks	52,290	34%	100%	31,982	34%	100%	105,570	34%	100%
Grand Total		966,303			591,010			1,950,900		

Table 4: SKU share in each Category (3In1, Espresso, and Pure Black)





Unit: cartons			China	Unit: cartons		USA			
demand forecast	May	June	July	demand forecast	May	June	July		
LSC3IN100050	65,047	30,166	80,815	LSC3IN100050	24,460	12,425	36,829		
LSC3IN100100	50,592	23,462	62,856	LSC3IN100100	19,025	9,664	28,645		
LSC3IN100020	22,586	10,474	28,061	LSC3IN100020	8,493	4,314	12,788		
LSC3IN100024	37,643	17,457	46,768	LSC3IN100024	14,155	7,190	21,313		
LSCESP000015				LSCESP000015	16,597	8,431	24,990		
LSCESP000050				LSCESP000050	4,871	2,474	7,334		
LSCESP000100				LSCESP000100	4,871	2,474	7,334		
LSCPUR000015				LSCPUR000015	9,917	5,037	14,932		
LSCPUR000020				LSCPUR000020	4,386	2,228	6,604		
LSCPUR000024				LSCPUR000024	7,247	3,681	10,912		
	175,867								
Unit: cartons			Korea	Unit: cartons	Domestics				
demand forecast	May	June	July	demand forecast	,		July		
LSC3IN100050				LSC3IN100050	147,732	102,509	361,325		
LSC3IN100100				LSC3IN100100	114,902	79,729	281,030		
LSC3IN100020				LSC3IN100020	51,296	35,593	125,460		
LSC3IN100024				LSC3IN100024	85,493	59,322	209,100		
LSCESP000015	26,743	15,552	42,486	LSCESP000015	63,396	41,299	148,017		
LSCESP000050	7,848	4,564	12,469	LSCESP000050	18,605	12,120	43,440		
LSCESP000100	7,848	4,564	12,469	LSCESP000100	18,605	12,120	43,440		
LSCPUR000015	7,595	4,417	12,066	LSCPUR000015	54,043	34,310	117,467		
LSCPUR000020	3,359	1,954	5,337	LSCPUR000020	23,904	15,176	51,957		
LSCPUR000024	5,550	3,228	8,817	LSCPUR000024	39,493	25,073	85,841		
					617,467	447.000	4 407 077		
					617,467	417,253	1,467,077		

**Table 5**: Final calculation for the monthly demand for each SKU in each market

### **Detail forecast for weekly demand**

To calculate the **weekly demand** for each SKU in the domestic market, use the following formula

$$Weekly\ Demand\ (Domestic) = \frac{Monthly\ Demand - Peak\ Week\ Demand}{Remaining\ Weeks}$$

For example, in May, the monthly demand for SKU **LSC3IN100050** is 147,732. Subtract the peak week demand of **56,138**, leaving **91,594**. This value is then evenly divided across the **4 remaining weeks**:

Weekly Demand (Domestic) = 
$$\frac{91,594}{4} = 22,898.5$$

Thus, the weekly demand for non-peak weeks in May is 22,898.5 units.

Note that peak week demand for each SKU = 38% for the total in May and 55.8% for the total in July (Appendix 1)

SKU	COUNTRY	18.00	19.00	20.00	21.00	22.00	Total
	Domestic	22898	22898	22898	56138	22898	147732
	China		65047	Export week			65047
LSC3IN100050	USA				24460	Export week	24460
	Korea		0	Export week			0
	Total	22916	87964	22898	80598	22898	

For the foreign market, the **exporting week demand** equals the **total monthly demand** for each SKU in that market.





# 2. MPS Preparation with Existing Capacity

## 2.1 Maximum Capacity Analysis

First, LSC has to evaluate each step's maximum capacity per week, determining whether each can fulfill the production plan required for the weekly MPS from May to July 2025. We determined that **the machines** needed for the weekly production process require **6 working days**, equivalent to the number of working days of labor per week. This is because the machines are unable to operate independently without human supervision. Moreover, we also assume that LCS performs the **packing process** within **1 shift every day**. To determine the utmost capacity per week of each machine, the product of the number of machines, the number of shifts per day, the capacity per shift, and the number of operating days per week is determined. After calculation, we have the result as shown below (Table 6).

The machine maintenance time of 24 hours every two months is entirely disregarded in this calculation, as we assume that the company will utilize the weekend for maintenance to prevent any impact on the highest productivity.

Extraction	Unit	Quantity	Shift per day	Days of working per week	Capa per machine per shift	Max capacity per week	
	kgs	2	3	6	48,000	1,728,000	, , , , , , , , , , , , , , , , , , ,
	<u> </u>						
Spray drying	Unit	Quantity	Shift per day	Days of working per week	Capa per machine per shift	Max capacity per week	,
	kgs	2	3	6	41,800	1,504,800	, , , , , , , , , , , , , , , , , , ,
Mixing							
							<u> </u>
3in1	Unit				Capa per machine per shift	Max capacity per week	, ,
	kgs	2	3	6	37,150	1,337,400	
Espresso	Unit					Max capacity per week	
	kgs	2	3	6	2,880	103,680	
Stick filling							
							'
						- / 1	Convert to kg
	stick	2	3	6	2,400,000	86,400,000	1,382,400
·							Convert to kg
	stick	2	3	6	1,200,000	43,200,000	108,000
		,	<u> </u>				Convert to kg
	stick	2	3	6	1,300,000	46,800,000	46,800
							1
Packing						Max capacity per week	4
	cartons	710	<u> </u>	6	50	213,000	,
							• !

**Table 6**: Maximum Capacity Analysis





## 2.2 Level Strategy

#### A.Explanation of this strategy

The **level strategy** in production planning involves maintaining a steady production rate regardless of demand fluctuations and building inventory during low demand to meet peak periods. This approach ensures **operational stability** by minimizing disruptions from frequent production changes and reducing associated costs (Chopra and Meindl 2022). It also supports a **consistent workforce**, avoiding hiring or layoffs during demand shifts (Heizer et al 2023). While ideal for predictable demand, effective inventory management is essential to control holding costs and avoid stockouts (Stevenson 2021). Overall, the level strategy promotes efficiency and customer satisfaction by balancing production and demand.

#### B. A reason for commencing production in the 16th week

The rationale for LSC Company's initiating production in Week 16 is based on the export schedule and associated requirements. Shipments are planned for export to China on 17th May, 13th June, and 10th July; to Korea on 12th May, 8th June, and 28th July; and to the USA on 17th June and 8th July. To meet these timelines, production must align with the Cut-Off (CY) date, which is 2 days before the Estimated Time of Departure (ETD). Starting production in Week 16 ensures compliance with the shelf-life requirements for instant coffee: foreign MT distributors require at least 18 months of shelf life remaining, while domestic MT distributors require no less than 90%. Moreover, this early production plan optimizes inventory levels, minimizing storage costs while ensuring sufficient stock to support promotional activities scheduled for Weeks 21 and 29, thereby reducing the risk of sales loss during these critical periods and maintaining customer satisfaction.

## C. Initial MPS with the production in Week 16tt (Appendix 2)

Regarding foreign markets, **China and USA** demand will be planned to be filled by the production in the **previous week of their ETD week** while **Korea's demand** will be specially fulfilled by the production of **weeks 16, 17, and 18**. To explain, the Espresso product for the Korean market is tailored using a unique version of the Bill of Materials (BOM) during the Mixing stage, so we intend to outsource 2 machines to run this stage for this special version.

Export countries	Production week to fulfill	ETD weeks
China	week 18,22 and 26	week 19, 23 and 27





USA	Week 20, 22 and 25	week 21, 23, and 26
Korea	week 16, 17 and 18	week 18, 22, and 29

#### D. Constraints

MACHINE	Туре	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Extraction	Production	1,183,073	1,139,247	1,244,726	2,523,823	1,078,341	1,698,913	1,078,341	2,063,914	1,078,341	1,078,341	2,012,703	2,874,238	1,078,341	1,078,341
Extraction	Capacity	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000
Extraction	%CU	58.68%	56.51%	61.74%	125.19%	53.49%	84.27%	53.49%	102.38%	53.49%	53.49%	99.84%	142.57%	53.49%	53.49%

According to the Table above, there are capacity constraints in some production steps. For example, the Extraction step cannot adapt the demand fulfillment in week 19th, 23th and 27th. Therefore, a detailed adjustment in the production schedule needs to be conducted to optimize the production plan, fulfilling all demand for exports and peak weeks.

# 3. Adjustment for Production Strategy

An explanation of Mixed Approach





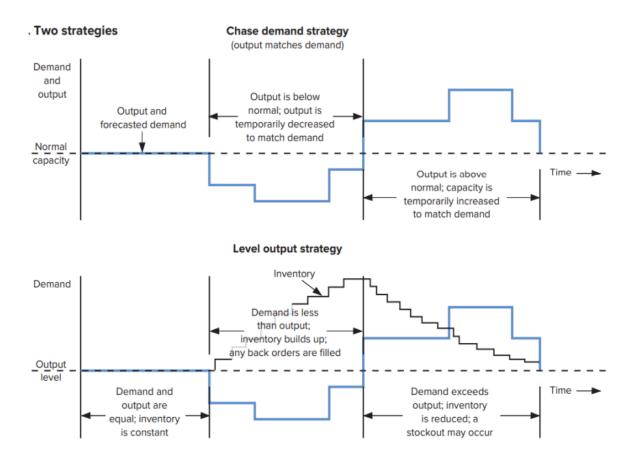


Figure 1: Mixed Production Approach

To tackle the constraint in capacity, LSC should change to a mixed approach method, combining maintaining a certain inventory level as a buffer (Level Output Strategy) and a temporary increase in capacity by subcontracting to fully match the demand (Chase Demand Strategy). To explain, since LSC's products are perishable, a demand-driven production can reduce holding costs by ensuring inventory remains fresh while minimizing the sales loss (Palanivel et al. 2024). However, there is a gap between LSC's existing production capacity and future demand, driven by promotion weeks and strict export ETD requirements. This gap poses the risk of stockouts, which could result in customers switching to competitors. To address this, LSC must produce a certain volume at least two weeks in advance to ensure adequate inventory levels for peak demand periods and to meet the rigid export schedules. In conclusion, adopting a mixed approach that combines maintaining safety stock through early production and enhancing capacity via outsourcing offers an effective solution, ensuring operational stability for regular demand while providing the flexibility needed to manage demand fluctuations anticipated in 2025 (Agrawal et al. 2024).





## 4. Adjustment for Production Schedule

## 4.1 A Liquid Zone time fence

Implementing the **Liquid Zone time fence** for LSC provides significant advantages by ensuring flexibility in long-term planning. It allows the company to **adjust production schedules** and quantities based on evolving demand forecasts and market conditions without committing prematurely to fixed plans. This adaptability helps LSC better respond to potential fluctuations in customer needs, promotional activities, or export schedules. Moreover, it enables proactive capacity planning and supplier coordination, ensuring resources are aligned with anticipated demand (Chopra and Meindl 2022). By **delaying final production commitments**, the Liquid Zone minimizes the **risks of overproduction or underproduction**, optimizes inventory levels, and reduces unnecessary costs. Overall, it enhances strategic decision-making while maintaining the agility needed to manage future uncertainties effectively (Stevenson 2020).

## 4.2 Production Scheduling Adjustment

Nevertheless, to align with the **efficient outsourcing threshold of 5,000 tons** (MQO) in a month, a portion of the production volume from constraint weeks and the **Espresso** production **for Korea** will be prioritized during the **first month of production**. For instance, the Espresso volume exported to Korea in May will be covered by production in Week 16, the June export volume by Week 17, and the July export volume by Week 18. Moreover, regarding peak weeks, we will look at **2 scenarios**. In the first scenario, we will see if the company can balance the constraint by using its machines, pushing the **surplus in the constrained weeks into the weeks where the capacity is not fully utilized.** If scenario one is not feasible, we will roll over the entire balance of unmet **demand weeks to the first month** to fulfill the outsourcing requirement. As a result, the constraints in each step are solved (Table 7).





MACHINE Extraction	Type Production	16 1,183,073	1,139,247		2,523,823	1,078,341	1,698,913	1,078,341	2,063,914	1,078,341	1,078,341	2,012,703	2,874,238	1,078,341	1,078,341	21,210,683
Extraction	Capacity	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,012,703	2,016,000	2,016,000	2,016,000	21,210,003
Extraction	%CU	58.68%	56.51%	61.74%	125.19%	53.49%	84.27%	53.49%	102.38%	53.49%	53.49%	99.84%	142.57%	53.49%	53.49%	
Adjust																
MACHINE	Type	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
Extraction	Production	1,352,348	1,308,521	1,414,000	2,016,000	1,094,312	1,714,885	1,094,312	2,016,000	1,507,460	1,507,460	2,012,703	2,016,000	1,078,341	1,078,341	21,210,683
Extraction	Capacity	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	2,016,000	
Extraction	%CU	67.08%	64.91%	70.14%	100.00%	54.28%	85.06%	54.28%	100.00%	74.77%	74.77%	99.84%	100.00%	53.49%	53.49%	
MACHINE	Type	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
Spray drying	Production	1,183,073	1,139,247	1,244,726	2,523,823	1,078,341	1,698,913	1,078,341	2,063,914	1,078,341	1,078,341	2,012,703	2,874,238	1,078,341	1,078,341	21,210,683
Spray drying	Capacity	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	1,504,800	
Spray drying	%CU	78.62%	75.71%	82.72%	167.72%	71.66%	112.90%	71.66%	137.16%	71.66%	71.66%	133.75%	191.00%	71.66%	71.66%	
Adiust																
MACHINE	Туре	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
Spray drying	Production	2,257,200	2,257,200	2,257,200	1,949,838	1,078,341	1,504,800	1,078,341	1,504,800	1,078,341	1,078,341	1,504,800	1,504,800	1,078,341	1,078,341	21,210,683
Spray drying Spray drying	Capacity %CU	2,257,200	2,257,200 100.00%	2,257,200 100.00%	2,257,200 86.38%	1,504,800 71,66%	1,504,800 100.00%	1,504,800 71.66%	1,504,800 100.00%	1,504,800 71.66%	1,504,800 71.66%	1,504,800 100.00%	1,504,800 100.00%	1,504,800 71.66%	1,504,800 71.66%	
opray drying	7000	100.00%	100.00%	100.00%	00.30%	71.00%	100.00%	71.00%	100.00%	71.00%	71.00%	100.00%	100.00%	71.00%	71.00%	
MACHINE	Туре	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
Mixing (3in1)	Production	979,476	979,476	979,476	2,424,958	979,476	1,523,041	979,476	1,925,933	979,476	979,476	1,797,892	2,775,373	979,476	979,476	19,262,478
Mixing (3in1) Mixing (3in1)	%CU	1,337,400 73.24%	1,337,400 73.24%	1,337,400 73.24%	1,337,400 181.32%	1,337,400 73.24%	1,337,400 113.88%	1,337,400 73.24%	1,337,400 144.01%	1,337,400 73.24%	1,337,400 73.24%	1,337,400 134.43%	1,337,400 207.52%	1,337,400 73.24%	1,337,400 73.24%	
Mixing (Espresso)	Production	107,707	88,974	134,059	62,941	62,941	117,064	62,941	90,433	62,941	62,941	144,430	62,941	62,941	62,941	1,186,198
Mixing (Espresso)	Capacity	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	103,680	
Mixing (Espresso)	%CU	103.88%	85.82%	129.30%	60.71%	60.71%	112.91%	60.71%	87.22%	60.71%	60.71%	139.30%	60.71%	60.71%	60.71%	-
Mixing (espresso for Korea Mixing (espresso for Korea		42,440 103,680	24,681 103,680	67,423 103,680	-	-	-	-	-	-	-	-	-	-	-	
Mixing (espresso for Korea		40.93%	23.80%	65.03%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Adjust MACHINE	Tyrno	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
Mixing (3in1)	Production	2,006,100	2,006,100	2,006,100	2,006,100	991,100	1,337,400	979,476	1,337,400	979,476	979,476	1,337,400	1,337,400	979,476	979,476	19,262,478
Mixing (3in1)	Capacity	2,006,100	2,006,100	2,006,100	2,006,100	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	1,337,400	20,202, 110
Mixing (3in1)	%CU	100.00%	100.00%	100.00%	100.00%	74.11%	100.00%	73.24%	100.00%	73.24%	73.24%	100.00%	100.00%	73.24%	73.24%	
Mixing (Espresso)	Production	122,896 103,680	104,164 103,680	103,680 103,680	69,633 103,680	69,633 103,680	103,680 103,680	73,129 103,680	100,621 103,680	73,129 103,680	73,129 103,680	103,680 103,680	62,941 103,680	62,941 103,680	62,941 103,680	1,186,198
Mixing (Espresso) Mixing (Espresso)	Capacity %CU	118.53%	100,47%	100,00%	67.16%	67.16%	100.00%	70.53%	97.05%	70.53%	70.53%	100,00%	60.71%	60.71%	60.71%	
Mixing (Espresso)	Production	42,440	24,681	67,423	-	-	-	-	-	-	-	-	-	-	-	
Mixing (Espresso)	Capacity	103680	103680	103680	0	0	0	0	0	0	0	0	0	0	0	
Mixing (Espresso) Mixing (Espresso)	%CU	103680 40.93%	103680 23.80%	103680 65.03%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
		40.93% 979,476	23.80% 979,476		0 #DIV/0! 2,424,958	979,476	1,523,041	979,476	1,925,933	979,476	0 #DIV/0! 23 979,476	0 #DIV/0! 2.0 1,797,892	0 #DIV/0! 2,775,373	0 #DIV/0! 20 979,476	979,476	19,262,478
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1)	%CU Production Capacity	979,476 1,382,400	23.80% 979,476 1,382,400	979,476 1,382,400	2,424,958 1,382,400	979,476 1,382,400	1,523,041 1,382,400	979,476 1,382,400	1,925,933 1,382,400	979,476 1,382,400	979,476 1,382,400	1,797,892 1,382,400	2,775,373 1,382,400	979,476 1,382,400	979,476 1,382,400	19,262,478
Mixing (Espresso) Stick filling (3in1)	%CU Production	40.93% 979,476	23.80% 979,476	65.03% 979,476	2,424,958	979,476	1,523,041	979,476	1,925,933	979,476	979,476	1,797,892	2,775,373	0 #DIV/0! 20 979,476	979,476	19,262,478
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1)	%CU Production Capacity	979,476 1,382,400	23.80% 979,476 1,382,400	979,476 1,382,400	2,424,958 1,382,400	979,476 1,382,400	1,523,041 1,382,400	979,476 1,382,400	1,925,933 1,382,400	979,476 1,382,400	979,476 1,382,400	1,797,892 1,382,400	2,775,373 1,382,400	979,476 1,382,400	979,476 1,382,400	19,262,478
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE	%CU Production Capacity %CU  Type	40.93% 979,476 1,382,400 70.85%	23.80% 1,7 979,476 1,382,400 70.85%	65.03% 979,476 1,382,400 70.85%	2,424,958 1,382,400 175.42%	979,476 1,382,400 70.85%	1,523,041 1,382,400 110.17%	979,476 1,382,400 70.85%	1,925,933 1,382,400 139.32%	979,476 1,382,400 70.85%	979,476 1,382,400 70.85%	1,797,892 1,382,400 130.06%	2,775,373 1,382,400 200.76%	0 #DIV/0! 979,476 1,382,400 70.85%	979,476 1,382,400 70.85%	
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1)	%CU Production Capacity %CU  Type Production	40.93% 979,476 1,382,400 70.85% 16 2,073,600	23.80% 979,476 1,382,400 70.85% 17 2,073,600	979,476 1,382,400 70.85% 18 2,073,600	2,424,958 1,382,400 175,42% 19 2,073,600	979,476 1,382,400 70.85% 20 541,100	1,523,041 1,382,400 110.17% 21 1,382,400	979,476 1,382,400 70.85% 22 979,476	1,925,933 1,382,400 139.32% 23 1,382,400	979,476 1,382,400 70.85% 24 979,476	979,476 1,382,400 70.85% 25 979,476	1,797,892 1,382,400 130.06% 26 1,382,400	2,775,373 1,382,400 200.76% 27 1,382,400	979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 29 979,476	19,262,478 19,262,478
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE MACHINE Stick filling (3in1) Stick filling (3in1)	%CU Production Capacity %CU  Type Production Capacity	40.93% 979,476 1,382,400 70.85%	23.80% 1,7 979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 18 2,073,600 2,073,600	2,424,958 1,382,400 175.42% 19 2,073,600 2,073,600	979,476 1,382,400 70.85% 20 541,100 1,382,400	1,523,041 1,382,400 110.17%	979,476 1,382,400 70.85% 22 979,476 1,382,400	1,925,933 1,382,400 139.32%	979,476 1,382,400 70.85% 24 979,476 1,382,400	979,476 1,382,400 70.85% 25 979,476 1,382,400	1,797,892 1,382,400 130.06%	2,775,373 1,382,400 200.76%	979,476 1,382,400 70.85% 28 979,476 1,382,400	979,476 1,382,400 70.85% 29 979,476 1,382,400	
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1)	%CU Production Capacity %CU  Type Production	40,93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600	23.80% 979,476 1,382,400 70.85% 17 2,073,600	979,476 1,382,400 70.85% 18 2,073,600	2,424,958 1,382,400 175,42% 19 2,073,600	979,476 1,382,400 70.85% 20 541,100	1,523,041 1,382,400 110.17% 21 1,382,400	979,476 1,382,400 70.85% 22 979,476	1,925,933 1,382,400 139.32% 23 1,382,400	979,476 1,382,400 70.85% 24 979,476	979,476 1,382,400 70.85% 25 979,476	1,797,892 1,382,400 130.06% 26 1,382,400	2,775,373 1,382,400 200.76% 27 1,382,400	979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 29 979,476	
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)	%CU 1336 Production Capacity %CU  Type Production Capacity %CU  Type Type Production Capacity %CU	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00%	23.80% 279,476 1,382,400 70.85% 17 2,073,600 2,073,600 100.00%	65.03% 979,476 1,382,400 70.85% 18 2,073,600 2,073,600 100.00%	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100,00%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14%	1,523,041 1,382,400 110.17% 21 1,382,400 1,382,400 100.00%	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85%	1,925,933 1,382,400 139,32% 23 1,382,400 1,382,400 100.00%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85%	1,797,892 1,382,400 130.06% 26 1,382,400 1,382,400 100.00%	2,775,373 1,382,400 200.76% 27 1,382,400 1,382,400 100.00%	0 #DIW/0! 979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85%	19,262,478
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1)	%CU Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity %CU  Type Production	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00% 16 150,147	23.80% 979,476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 17 113,655	65.03% 979,476 1,382,400 70.85% 18 2,073,600 2,073,600 100.00% 18 201,482	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 19 62,941	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941	1,95,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941	979,476 1,382,400 70,85% 25 979,476 1,382,400 70,85% 25 62,941	1,797,892 1,382,400 130.06% 26 1,382,400 1,382,400 100.00% 26 144,430	2,775,373 1,382,400 200.76% 27 1,382,400 1,382,400 100.00% 27 62,941	979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 62,941	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941	
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Espresso)	%CU Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00% 16 150,147 106,000	23.80% 279.476 1,382,400 70.85% 17 2,073,600 2,073,600 100.00% 17 113,655 108,000	65.03% 979,476 1,382,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 10,00%	979,476 1,382,400 70,85% 20 541,100 1,382,400 39,14% 20 62,941 106,000	1,523,041 1,382,400 110.17% 21 1,382,400 1,382,400 100.00% 21 117,064 108,000	979,476 1,382,400 70,85% 22 979,476 1,382,400 70,85% 262,941 106,000	1,925,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,009	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 22 4 979,476 1,382,400 70.85%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000	1,797,892 1,382,400 130.06% 26 1,382,400 1,000 100.00% 26 144,430 108,000	2,775,373 1,382,400 200.76% 27 1,382,400 1,382,400 100.00% 27 62,941 108,000	979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 62,941 108,000	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000	19,262,478
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1)	%CU Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity %CU  Type Production	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00% 16 150,147	23.80% 979,476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 17 113,655	65.03% 979,476 1,382,400 70.85% 18 2,073,600 2,073,600 100.00% 18 201,482	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 19 62,941	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941	1,95,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941	979,476 1,382,400 70,85% 25 979,476 1,382,400 70,85% 25 62,941	1,797,892 1,382,400 130.06% 26 1,382,400 1,382,400 100.00% 26 144,430	2,775,373 1,382,400 200.76% 27 1,382,400 1,382,400 100.00% 27 62,941	979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 62,941	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941	19,262,478
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Adjust	%CU Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,855 108,000 105,24%	65.03% 979,476 1,382,400 70.85% 18 2,073,600 2,073,600 100.00% 18 201,482 108,000 186,56%	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 19 62,941 106,000 58,28%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 106,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39%	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 100,000 58.28%	23 1,382,400 139,32% 23 1,382,400 100,00% 23 90,433 106,000 83,73%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28%	979,476 1,382,400 70,85%  25 979,476 1,382,400 70,85%  25 62,941 108,000 58,28%	26 1,382,400 130,06% 26 1,382,400 100,00% 26 144,430 108,000 133,73%	2,775,2400 2,775,2400 200.76% 200.76% 27 1,382,400 100.00% 27 62,941 108,000 58.28%	0 #DIV/0! 2 979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 62,941 106,000 58.28%	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58,28%	19,262,478
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Adjust  MACHINE	%CU Production Capacity %CU  Type	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00% 16 150,147 108,000 139,02%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 2,073,600 100.00% 17 113,655 108,000 105,24%	65.03% 979.476 1,382,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 186.56%	19 2,243,558 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 19 62,941 106,000 58,28%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 39,14% 106,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064 108,000 108,39%	979.476 1,382.400 70.85% 22 979.476 1,382.400 70.85% 22 62,941 109,000 58.28%	1,925,933 1,382,400 139,32% 23 1,382,400 100,000 23 90,433 108,000 83,73%	979.476 1,382,400 70.85% 24 979.476 1,382,400 70.85% 24 62,941 108,000 58.28%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58,28%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,00% 26 144,430 106,000 133,73%	2,775,373 1,382,400 200.76% 200.76% 27 1,382,400 1,382,400 100.00% 27 62,941 108,000 58.28%	0 #DIV/0! 2979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28.8 62,941 108,000 58.28% 28	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58,28%	19,262,478 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Adjust	%CU Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity %CU  Type Production Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,855 108,000 105,24%	65.03%  979.476 1,382,400 70.85%  188 2,073,600 100.00% 188 201,482 108,000 186.56%	2,424,958 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 19 62,941 106,000 58,28%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 106,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39%	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 100,000 58.28%	23 1,382,400 139,32% 23 1,382,400 100,00% 23 90,433 106,000 83,73%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28%	979,476 1,382,400 70,85%  25 979,476 1,382,400 70,85%  25 62,941 108,000 58,28%	26 1,382,400 130,06% 26 1,382,400 100,00% 26 144,430 108,000 133,73%	2,775,2400 2,775,2400 200.76% 200.76% 27 1,382,400 100.00% 27 62,941 108,000 58.28%	0 #DIV/0! 2 979,476 1,382,400 70.85% 28 979,476 1,382,400 70.85% 28 62,941 106,000 58.28%	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58,28%	19,262,478
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) MACHINE Stick filling (Espresso)	9cCU Production Capacity 9cCU Inse Production Capacity 9cCU Inse Production Capacity 9cCU Inse Production Capacity 9cCU Inse Production Capacity 9cCU	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 106,000 139,02%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 2,073,600 100.00% 17 113,655 108,000 105,24% 17 162,000	65.03%  979.476 1,382,400 70.85%  188 2,073,600 100.00% 188 201,482 108,000 186.56%	2,424,958 1,382,400 175,42%  19 2,073,600 2,073,600 100.00%  19 62,941 108,000 58,28%	979,476 1,382,400 70.85%  20 541,100 1,382,400 39,14%  20 62,941 108,000 58,28%	1,523,400 110,17% 21 1,382,400 1,382,400 1,382,400 100,00% 21 117,064 108,000 108,39%	979,476 1,382,400 70.85%  22 979,476 1,382,400 70.85%  222 62,941 108,000 58.28%	23 1,382,400 139,32% 23 1,382,400 100,00% 223 90,433 108,000 83,73%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 224 62,941 108,000 58.28%	979,476 1,362,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58,28%	26 1,382,400 130,06% 26 1,382,400 1,382,400 100,00% 26 144,430 108,000 133,73%	277.5,373 1,362,400 200.76% 200.76% 271,362,400 1,382,400 100.00% 227 62,941 108,000 58.28%	0 #DIV/0! 979,476 1,382,400 70.85% 1,382,400 70.85% 28 29,476 1,000 58,28%	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 962,941 108,000 58,28%	19,262,478 1,320,742
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso)	%CU Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Ivpe Production Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02% 16 162,000 162,000 100.00%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,855 108,000 105,24% 17 162,000 162,000 100.00%	979,476 1,382,400 70.85% 18 2,073,600 2,073,600 100.00% 18 201,482 108,000 182,000 162,000 100.00%	2,242,458 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 62,941 108,000 58,28% 19 87,719 108,000 61,22%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 56,28% 20 62,941 108,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 10,00% 21 117,064 108,000 108,000 108,000 108,000 108,000	22 979.476 1,382,400 70.85% 22 979.476 1,382,400 70.85% 22 62,941 108,000 58.28% 22 62,941 106,000 58.28%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433 108,000 63,73% 23 90,433 108,000 63,73%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28%	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 56,28%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,00% 26 144,430 108,000 133,73% 26 108,000 108,000 108,000	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 100,000 277 62,941 108,000 56,26% 27 62,941 108,000 56,26%	0 #DIV/0! S79,476 1,382,400 70.85% 28 29.9476 1,382,400 58.28% 62,941 108,000 58.28%	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58,28%	19,262,478 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) MACHINE Stick filling (Espresso) MACHINE	9cCU Production Capacity WCU Type Production Capacity %CU	40.93% 979,476 1,382,400 70.85% 16 2,073,600 2,073,600 100.00% 16 150,147 106,000 139,02% 16 162,000 162,000 100.00%	23.80% 979.476 1,382,400 70.85% 177 2,073,600 100.00% 177 113,655 108,000 105,24% 17 162,000 100.00% 177 162,000 100.00%	65.03% 979.476 1,362,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 186.56% 18 162,000 100.00%	2,243,558 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 19 62,941 108,000 58,28% 19 87,719 108,000 81,22%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 39,14% 106,000 58,28% 20 62,941 108,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39% 21 106,000 108,000 100,00%	979.476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 109,000 58.28% 22 62,941 109,000 58.28%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,000 83,73% 23 90,433 108,000 83,73% 23 90,433 108,000 83,73%	979,476 1,382,400 70.85% 244 979,476 1,382,400 70.85% 244 62,941 108,000 58,28% 24 62,941 108,000 58,28%	979.476 1,382,400 70.85% 25 979.476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28%	1,797,892 1,797,892 1,382,400 130,06% 26 1,382,400 100,00% 26 144,430 106,000 133,73% 26 106,000 108,000 100,000 100,000	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 100,00% 271 108,000 58,28% 277 62,941 108,000 58,28% 277	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58.28% 29 62,941 108,000 58.28%	19,262,478 1,320,742 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (1in1) Stick filling (Espresso)	%CU Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Ivpe Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02% 16 162,000 100.00% 16 162,000 16,000 162,000 163,450 16 164,000 165,450 166,600	23.80%  979,476 1,382,400 70.85%  17 2,073,600 100.00%  17 113,655 108,000 105,24%  17 162,000 162,000 162,000 164,000 17 46,116 46,800	979,476 1,382,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 160.000 162,000 100.00%	19 62,941 108,000 81,22% 199 33,5,924 46,800	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 106,000 58,28% 20 62,941 100,000 58,28% 20 33,5924 46,600	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39% 21 106,000 100,00% 21 53,809 46,800	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 106,000 58.28% 22 62,941 106,000 58.28% 22 42,341 106,000 58.28%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 3,73% 23 90,433 108,000 83,73% 23 90,433 47,548 47,548	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 46,2941 48,600	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%	26 1,382,400 130,06% 26,1,382,400 1,382,400 1,382,400 100,000 133,73% 26,108,000 108,000 108,000 100,0	2,775,373 1,382,400 200,76% 272 1,382,400 1,382,400 100,00% 62,941 108,000 58,28% 27 62,941 108,000 58,28% 27 46,204 46,800	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58.28% 29 62,941 106,000 58.28%	19,262,478 1,320,742
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) MACHINE Stick filling (Espresso)	9cCU Production Capacity 9cCU  Ispe Production Capacity 9cCU  Ispe Production Capacity 9cCU  Ispe Production Capacity 9cCU  Ispe Production Capacity 9cCU  Production Capacity 9cCU  Production Capacity 9cCU	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 106,000 139,02% 16 162,000 162,000 100.00%	23.80% 279,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,655 108,000 105,24% 17 162,000 162,000 100.00% 17 46,116	65,03% 979,476 1,382,400 70,85% 18 2,073,600 100,00% 18,201,482 108,000 162,000 162,000 100,00% 18 18 162,000 162,000 100,00%	2,2424958 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 62,941 108,000 58,28% 19 87,719 108,000 81,22% 19 35,924	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 58,28% 20 62,941 108,000 58,28% 20 35,924	1,523,041 1,382,400 110,17% 21 1,382,400 100,00% 21 117,064 108,000 108,39% 21 108,000 108,000 100,00% 21 158,609	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28%	23 1,925,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433 108,000 83,73% 23 90,433 108,000 83,73% 23 47,548	979,476 1,382,400 70,85% 24 979,476 1,382,400 70,85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 62,941 108,000	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%  25 535,924	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,000 144,430 133,73% 26 108,000 108,000 108,000 100,000 26 26 27,381	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 10,000 277 62,941 108,000 58,28% 277 62,941 108,000 58,28% 273 35,924	0 #DIV/0! 979,476 1,382,400 70.85% 288 979,476 1,382,400 70.85% 28.8 979,476 108,000 58.28% 62,941 108,000 58.28% 62,941 308,000 58.28% 35,924 35,924 335,924 335,924 335,924 35,	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58.26% 29 62,941 108,000 58.26%	19,262,478 1,320,742 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (1in1) Stick filling (Espresso)	%CU Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Ivpe Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02% 16 162,000 100.00% 16 162,000 16,000 162,000 163,450 16 164,000 165,450 166,600	23.80%  979,476 1,382,400 70.85%  17 2,073,600 100.00%  17 113,655 108,000 105,24%  17 162,000 162,000 162,000 164,000 17 46,116 46,800	979,476 1,382,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 160.000 162,000 100.00%	19 62,941 108,000 81,22% 199 33,5,924 46,800	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 106,000 58,28% 20 62,941 100,000 58,28% 20 33,5924 46,600	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39% 21 106,000 100,00% 21 53,809 46,800	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 106,000 58.28% 22 62,941 106,000 58.28%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 3,73% 23 90,433 108,000 83,73% 23 90,433 47,548 47,548	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 46,2941 48,600	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%	26 1,382,400 130,06% 26,1,382,400 1,382,400 1,382,400 100,000 133,73% 26,108,000 108,000 108,000 100,0	2,775,373 1,382,400 200,76% 272 1,382,400 1,382,400 100,00% 62,941 108,000 58,28% 27 62,941 108,000 58,28% 27 46,204 46,800	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58.28% 29 62,941 106,000 58.28%	19,262,478 1,320,742 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (1in1) Stick filling (Espresso)	%CU Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Ivpe Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02% 16 162,000 100.00% 16 162,000 16,000 162,000 163,450 16 164,000 165,450 166,600	23.80%  979,476 1,382,400 70.85%  17 2,073,600 100.00%  17 113,655 108,000 105,24%  17 162,000 162,000 162,000 164,000 17 46,116 46,800	65.03% 979,476 1,362,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 186.56% 18 162,000 100.00% 18 48,800 130,768 48,800 136,26%	19 62,941 108,000 175,42% 19 2,073,600 100,00% 100,00% 19 62,941 108,000 81,72% 19 87,719 108,000 81,22% 19 35,924 46,800 76,76%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 106,000 58,28% 20 62,941 100,000 58,28% 20 33,5924 46,600	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 1,382,400 100,00% 21 117,064 106,000 108,39% 21 106,000 100,00% 21 53,809 46,800	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 106,000 58.28% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 3,73% 23 90,433 108,000 83,73% 23 90,433 47,548 47,548	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 62,941 108,000 76,76%	979.476 1,382,400 70.85%  25 979.476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%	26 1,382,400 130,06% 26,1,382,400 1,382,400 1,382,400 100,000 133,73% 26,108,000 108,000 108,000 100,0	2,775,373 1,382,400 200,76% 272 1,382,400 1,382,400 100,00% 62,941 108,000 58,28% 27 62,941 108,000 58,28% 27 46,204 46,800	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 70	19,262,478 1,320,742 1,320,742
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) MACHINE Stick filling (Espresso) Stick filling (Filling (Espresso) Stick filling (Filling (Espresso) Stick filling (Filling (Fill	%CU Production Capacity %CU  Iype Production Capacity %CU  Iype Production Capacity %CU  Ivpe Capacity	40,93%   979,476   1.382,400   70.85%   1.382,400   2.073,600   1.00,00%   1.61   1.50,147   1.08,000   1.62,0	23.80% 979.476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 177 113,655 108,000 105,24% 17 162,000 162,000 162,000 162,000 162,000 96,54%	65.03% 979,476 1,362,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 186.56% 18 162,000 100.00% 18 48,800 130,768 48,800 136,26%	19 62,941 108,000 175,42% 19 2,073,600 100,00% 100,00% 19 62,941 108,000 81,72% 19 87,719 108,000 81,22% 19 35,924 46,800 76,76%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 39,14% 106,000 58,28% 20 62,941 108,000 58,28% 20 62,941 40,600 76,76%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 100,000 101,382,400 101,000 108,000 108,000 108,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 106,000 58.28% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28%	23 1,382,400 139,32% 23 1,382,400 100,00% 23 90,433 108,000 83,73% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 62,941 108,000 76,76%	979.476 1,382,400 70.85%  25 979.476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%	26 1,382,400 130,06% 26 1,382,400 100,00% 26 144,430 108,000 108,000 108,000 100,00% 26 108,000 108,00	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 10,00% 62,941 108,000 58,28% 27 62,941 108,000 58,28% 46,800 76,76%	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 70	19,262,478 1,320,742 1,320,742
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Fare)	9cCU Production Capacity 9cCU Ives Production Capacity 9cCU Type Capacity 7cc Type Capacity 7cc Type Capacity Capacity Capacity Capacity Capacity Capacity Capacity	40.93%  979,476 1,382,400 70.85%  160 2,073,600 100.00%  161 151,147 106,000 139,02%  161 162,000 162,000 163,450 46,800 114,21%  161 70,200 70,200	23.80% 979,476 1,382,400 70.85% 170 2,073,600 2,073,600 100.00% 171 113,655 106,000 105,24% 172 162,000 162,000 162,000 162,000 162,000 162,000 162,000 174 46,116 46,800 98,54%	65,03% 979,476 1,362,400 70.85% 18. 2,073,600 100.00% 18. 2201,482 108,000 186,55% 18. 63,768 46,800 136,26% 18. 59,273 70,200	2,243,558 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 19 62,941 108,000 58,28% 19 87,719 108,000 61,22% 46,800 76,76%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 108,000 58,28% 20 62,941 108,000 58,28% 20 67,941 20,67,67% 20,76,76%	1,523,041 1,382,400 110,17%  21 1,382,400 1,382,400 100,00% 21 117,064 108,000 108,39%  21 128,000 100,00% 21 58,809 46,800 125,66%	979,476 1,382,400 70.85%  22 979,476 1,382,400 70.85%  22 62,941 108,000 58.28%  22 62,941 46,800 76.76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,000 83,73% 23 90,433 108,000 83,73% 24 46,800 46,800 46,800	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 46,800 76,76%	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%  25 62,941 68,000 76,76%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,00% 26 144,430 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 46,800 46,800	2,775,373 1,382,400 200,76% 1,382,400 1,382,400 1,382,400 100,00% 62,941 108,000 58,28% 277 62,941 108,000 58,28% 277 62,941 46,800 76,76%	0 #DIV/0! 2 979,476 1,382,400 70.85% 288 979,476 1,382,400 70.85% 281 108,000 58.28% 62,941 108,000 58.28% 28 62,941 70.85% 28 62,941 70.85% 28 62,941 40.800 76.76% 28 35,924 46,800 76.76% 28 35,924 46,800	29 979,476 1,382,400 70.85% 29 978,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) MACHINE Stick filling (Espresso) Stick filling (Filling (Espresso) Stick filling (Filling (Espresso) Stick filling (Filling (Fill	%CU Production Capacity %CU  Iype Production Capacity %CU	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139.02% 16 162,000 162,000 162,000 164,000 17,3450 18,450 19,450 114,21%	23.80% 979,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,655 108,000 105.24% 17 162,000 162,000 100.00% 17 46,116 46,600 98,54%	979,476 1,382,400 70.85% 18 2,073,600 100.00% 18 201,482 108,000 186,56% 18 162,000 100.00% 18 18 162,000 162,000 110.00% 18 18 18 192,000 192,000 193,26% 193,26% 194,000 195,273	19 108.000 81.22% 199 35,924 46,800 76,76%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 106,000 58,28% 20 62,941 106,000 58,28% 20 62,941 20,000 58,28%	1,523,041 1,382,400 110,17% 21 1,382,400 1,382,400 1,382,400 100,000 101,000 108,39% 21 108,000 108,000 109,000 109,600 125,66% 46,800 125,66%	979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 100,000 58.28% 22 62,941 100,000 58.28% 22 62,941 100,000 58.28% 22 35,924 46,800 76,76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 1,00,00% 23 90,433 106,000 83,73% 23 90,433 106,000 83,73% 23 47,546 46,800 101,60%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 46,2941 108,000 76,76%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28% 25 35,924 46,800 76,76%	1,797,892 1,797,892 1,382,400 130,06% 26 1,382,400 100,00% 26 144,430 106,000 133,73% 26 108,000 100,00% 26 70,381 46,600 150,39%	2,775,373 1,382,400 200,76% 272 1,382,400 1,382,400 100,000 52,941 108,000 58,28% 27 27 108,000 58,28% 27 27 35,924 46,800 76,76%	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58,28% 29 62,941 106,000 58,28% 29 35,924 46,800 76,76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Fare)	9cCU Production Capacity 9cCU Ives Production Capacity 9cCU Type Capacity 7cc Type Capacity 7cc Type Capacity Capacity Capacity Capacity Capacity Capacity Capacity	40.93%  979,476 1,382,400 70.85%  160 2,073,600 100.00%  161 151,147 106,000 139,02%  161 162,000 162,000 163,450 46,800 114,21%  161 70,200 70,200	23.80% 979,476 1,382,400 70.85% 170 2,073,600 2,073,600 100.00% 171 113,655 106,000 105,24% 172 162,000 162,000 162,000 162,000 162,000 162,000 162,000 174 46,116 46,800 98,54%	65,03% 979,476 1,362,400 70.85% 18. 2,073,600 100.00% 18. 2201,482 108,000 186,55% 18. 63,768 46,800 136,26% 18. 59,273 70,200	2,243,558 1,382,400 175,42% 19 2,073,600 2,073,600 100,00% 19 62,941 108,000 58,28% 19 87,719 108,000 61,22% 46,800 76,76%	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 108,000 58,28% 20 62,941 108,000 58,28% 20 67,941 20,67,67% 20,76,76%	1,523,041 1,382,400 110,17%  21 1,382,400 1,382,400 100,00% 21 117,064 108,000 108,39%  21 128,000 100,00% 21 58,809 46,800 125,66%	979,476 1,382,400 70.85%  22 979,476 1,382,400 70.85%  22 62,941 108,000 58.28%  22 62,941 46,800 76.76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,000 83,73% 23 90,433 108,000 83,73% 24 46,800 46,800 46,800	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 46,800 76,76%	979,476 1,382,400 70.85%  25 979,476 1,382,400 70.85%  25 62,941 108,000 58.28%  25 62,941 108,000 58.28%  25 62,941 68,000 76,76%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,00% 26 144,430 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 46,800 46,800	2,775,373 1,382,400 200,76% 1,382,400 1,382,400 1,382,400 100,00% 62,941 108,000 58,28% 277 62,941 108,000 58,28% 277 62,941 46,800 76,76%	0 #DIV/0! 2 979,476 1,382,400 70.85% 288 979,476 1,382,400 70.85% 281 108,000 58.28% 62,941 108,000 58.28% 28 62,941 70.85% 28 62,941 70.85% 28 62,941 40.800 76.76% 28 35,924 46,800 76.76% 28 35,924 46,800	29 979,476 1,382,400 70.85% 29 978,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) MACHINE Stick filling (Espresso) Stick filling (Fespresso) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso)	9cCU Production Capacity %CU Type Production Capacity %CU	40,93%   979,476   1.382,400   70,85%   16   2,073,600   100,00%   16   150,147   108,000   162,000   162,000   100,00%   16   53,450   46,800   114,21%   16   70,200   70,200   100,00%   16   160,000   160	23.80% 979,476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 177 113,655 108,000 105,24% 17 162,000 162,000 162,000 162,000 96,54% 17 70,200 70,200 100.00%	65.03%  979,476 1,362,400 70.85%  18 2,073,600 100.00%  18 201,482 108,000 186,56%  18 162,000 162,000 136,26% 138 63,768 44,800 136,26% 18 59,273 70,200 84,43%	19	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 106,000 58,28% 20 62,941 106,000 58,28% 20 62,941 20 62,941 20 62,941 20 63,5924 46,600 76,76% 20 35,924 46,600 76,76%	1,523,041 1,382,400 110,17%  21 1,382,400 1,38	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 106,000 58.28% 22 62,941 109,000 58.28% 22 62,941 20 62,941 20 62,941 20 62,941 21 22 63,941 22 64,941 24 64,941 25 62,941 26 62,941 27 28 28 29 40,800 76,76% 20 20 21 22 23 35,924 46,800 76,76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 83,73% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60% 23 46,800 100,00%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 76,76% 24 46,800 76,76%	979.476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28% 25 62,941 40,800 76,76% 25 35,924 46,800 76,76%	1,797,892 1,382,400 130,06% 26, 1,382,400 1,382,400 100,000 26, 144,430 108,000 108,000 108,000 100,000 100,000 26, 70,381 46,800 150,39% 26,46,800 46,800 46,800 100,00%	2,775,373 1,382,400 200,76% 21,382,400 1,382,400 10,000 52,941 108,000 58,28% 27 62,941 108,000 58,28% 27 62,941 108,000 76,76% 46,800 76,76%	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58.28% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso)  Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Pure) Stick filling (Pure) Stick filling (Pure) Stick filling (Espresso)	96CU Production Capacity 96CU Inse Production Capacity 96CU Type Production Capacity 96CU	40.93%  979,476 1,382,400 70.85%  166 2,073,600 100,00%  161 150,117 108,000 139,02%  16 162,000 100,00% 162,000 114,21%  16 70,200 70,200 100,00%	23.80% 23.80% 2979.476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 171 113,655 108,000 105,24% 172 162,000 162,000 162,000 162,000 162,000 162,000 177 46,116 46,800 98,54% 177 70,200 100.00%	65,03% 979,476 1,362,400 70.85% 18 2,073,600 100.00% 18 162,000 162,000 100.00% 18 63,768 46,800 136,26% 18 59,273 70,200 84,43% 18 276,761	19 108,000 81,22% 146,800 76,76% 19 356,985	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 58,28% 20 35,924 46,800 76,76% 20 35,924 46,800 76,76%	1,523,041 1,382,400 110,17% 21 1,382,400 1382,400 1382,400 100,000 117,064 108,000 108,39% 21 108,000 108,000 100,000 46,800 125,66% 21 46,800 100,00%	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28% 22 62,941 108,000 78.76% 22 35,924 46,800 76.76%	23 1,925,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60% 46,800 100,00%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 46,800 76,76% 24 46,800 76,76%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 76.76% 25 35,924 46,800 76.76%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,000 26 144,430 108,000 108,000 108,000 108,000 26 70,381 46,800 150,39% 26 46,800 100,00% 26 354,797	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 1,382,400 10,000 58,294 1,000 10,000 58,28% 271 35,924 46,800 76,76% 277 35,924 46,800 76,76% 46,800 76,76%	0 #DIV/0! 2 979,476 1,382,400 70.85% 288 979,476 1,382,400 70.85% 281 08,000 58.28% 62,941 108,000 58.28% 62,941 108,000 76.76% 28 35,924 46,800 76.76% 28 183,118	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 62,941 108,000 58.28% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso)  Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (5in1) Stick filling (5in1) Stick filling (5in1) Stick filling (5in1)  Adjust MACHINE Stick filling (Espresso) Stick filling (Espresso) Stick filling (Espresso) Stick filling (Fure) Stick filling (Pure) Stick filling (Pure) Stick filling (Pure) Stick filling (Filling (Fi	%CU  Production Capacity %CU  Type Capacity	40.93% 979,476 1,382,400 70.85% 16 2,073,600 100.00% 16 150,147 108,000 139,02% 16 162,000 100.00% 16 53,450 46,800 114,21% 16 70,200 70,200 70,200 100.00%	23.80% 979,476 1,382,400 70.85% 70.85% 1,382,400 1,382,400 1,000% 17 113,655 108,000 105,24% 17 162,000 162,000 100.00% 17 46,116 46,800 96,54% 17 70,200 70,200 100.00%	979,476 1,382,400 70,85% 18 2,073,600 100,00% 18 201,482 108,000 1100,00% 18 63,768 46,800 136,26% 18 59,273 70,200 84,43% 18 276,761	19 10,000 81,22% 46,600 76,76% 19 355,924 46,600 76,76% 19 355,924 19 355,924 19 355,924 19 355,924 19 355,924 19 355,924 19 355,924 19 355,924 19 355,924 19 355,925	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 58,28% 20 10,541,100 58,28% 20 10,76,76% 20 35,924 46,800 76,76% 20 183,118 319,100	1,523,041 1,382,400 110,17%  21 1,382,400 1,38	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 108,000 58,28% 22 22,21 109,000 58,28% 22 22,35,924 46,800 76,76% 22 35,924 46,800 76,76%	23 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,382,400 1,482,600 1,4	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 44,600 76,76% 24 45,800 76,76% 24 48,800 76,76%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 62,941 108,000 58,28% 25 62,941 108,000 58,28% 25 35,924 46,800 76,76% 25 35,924 46,800 76,76% 25 35,924 46,800 76,76%	26 100,000 150,39% 266 46,800 100,00% 266 354,79,70 319,507 31	2.775,373 1,382,400 200,76% 271,382,400 1,382,400 1,382,400 100,000 58,28% 272 273 274 284,600 76,76% 275 277 277 277 277 277 277 277 277 277	0 #DIWO! 170,476 1,382,400 1,382,400 70,85% 62,941 108,000 58,28% 288 28 35,924 46,800 76,76% 28 183,118 31,510 183,118 319,500 1	29 979,476 1,382,400 70.65% 29 979,476 1,382,400 70.65% 29 62,941 108,000 58,28% 29 62,941 108,000 58,28% 29 48,600 76,76% 29 35,924 46,800 76,76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso)  Stick filling (3in1)  Adjust  MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Pure) Stick filling (Pure) Stick filling (Pure) Stick filling (Espresso)	96CU Production Capacity 96CU Inse Production Capacity 96CU Type Production Capacity 96CU	40.93%  979,476 1,382,400 70.85%  166 2,073,600 100,00%  161 150,117 108,000 139,02%  16 162,000 100,00% 162,000 114,21%  16 70,200 70,200 100,00%	23.80% 23.80% 2979.476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 171 113,655 108,000 105,24% 172 162,000 162,000 162,000 162,000 162,000 162,000 177 46,116 46,800 98,54% 177 70,200 100.00%	65,03% 979,476 1,362,400 70.85% 18 2,073,600 100.00% 18 162,000 162,000 100.00% 18 63,768 46,800 136,26% 18 59,273 70,200 84,43% 18 276,761	19 108,000 81,22% 146,800 76,76% 19 356,985	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 58,28% 20 35,924 46,800 76,76% 20 35,924 46,800 76,76%	1,523,041 1,382,400 110,17% 21 1,382,400 1382,400 1382,400 100,000 117,064 108,000 108,39% 21 108,000 108,000 100,000 46,800 125,66% 21 46,800 100,00%	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28% 22 62,941 108,000 78.76% 22 35,924 46,800 76.76%	23 1,925,933 1,382,400 139,32% 23 1,382,400 1,382,400 100,00% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60% 46,800 100,00%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 58,28% 24 46,800 76,76% 24 46,800 76,76%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 76.76% 25 35,924 46,800 76.76%	1,797,892 1,382,400 130,06% 26 1,382,400 1,382,400 100,000 26 144,430 108,000 108,000 108,000 108,000 26 70,381 46,800 150,39% 26 46,800 100,00% 26 354,797	2,775,373 1,382,400 200,76% 271 1,382,400 1,382,400 1,382,400 10,000 58,294 1,000 10,000 58,28% 271 35,924 46,800 76,76% 277 35,924 46,800 76,76% 46,800 76,76%	0 #DIV/0! 2 979,476 1,382,400 70.85% 288 979,476 1,382,400 70.85% 281 08,000 58.28% 62,941 108,000 58.28% 62,941 108,000 76.76% 28 35,924 46,800 76.76% 28 183,118	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 62,941 108,000 58.28% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) MACHINE Stick filling (Espresso) Stick filling (Filling (F	%CU  Production Capacity %CU  Type Capacity	40,93%   979,476   1.382,400   70,85%   1.382,400   70,85%   1.382,400   1.39,25%   1.39	23.80% 979.476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 177 113,655 108,000 105.24% 1762,000 162,000 162,000 162,000 162,000 177 46,116 46,800 96,54% 177 70,200 70,200 100.00% 177 217,397 319,500 319,500 66,04%	65.03%  979,476 1,392,400 70.85%  18 2,073,600 100.00%  18 201,432 108,000 162,000 162,000 162,000 163,768 44,860 136,268 59,273 70,200 84,43%  18 276,761 319,500 86,62%	19 2,073,600 100.00% 19 62,941 108,000 81,22% 19 35,924 46,800 76,76% 19 35,924 10,000 76,76% 19 35,924 35,924 35,924 35,925 10,000 76,76% 19 36,800 76,800 76	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 106,000 58,28% 20 62,941 106,000 58,28% 20 33,924 46,800 76,76% 20 35,924 46,800 76,76% 20 31,918 31,918 31,918 31,918 31,918 31,918 31,918 31,918	1,523,041 1,382,400 110,17%  21 1,382,400 1,38	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 100,000 58.28% 22 62,941 100,000 58.28% 22 33,924 46,800 76,76% 22 35,924 46,800 76,76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 1,382,400 100,00% 390,433 108,000 83,73% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60% 23 46,800 100,00% 23 322,596 319,500 100,97%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 76,76% 24 46,800 76,76% 24 48,800 76,76% 24 181,3118 319,500 57,31%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28% 25 35,924 46,800 76,76% 25 35,924 46,800 76,76% 25 183,118 319,500 57,31%	1,797,892 1,382,400 130,06% 26 1,382,400 130,06% 26 144,430 100,00% 26 100,000 100,000 100,000 100,000 100,000 100,000 26 46,800 46,800 100,00% 26 354,797 319,500 111,05%	2775,373 1,382,400 200,76% 271,382,400 1,382,400 1,382,400 1,382,400 100,000 58,28% 272 62,941 108,000 58,28% 273 35,924 46,800 76,76% 46,800 76,76% 274 41,800 76,76% 275 31,924 41,800 76,76%	0 #DIWO!	29 979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 106,000 58.28% 29 35,924 46,800 76,76% 29 35,924 46,800 76,76%	19,262,478 1,320,742 1,320,742 627,462
Mixing (Espresso) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (3in1) Stick filling (Espresso) Stick filling (Fapresso) Stick filling (Espresso)	9cCu Production Capacity 9cCu Inve Production Capacity 9cCu Type Production Capacity 9cCu	40.93%  979,476 1,382,400 70.85%  160 2,073,600 100.00%  161 150,147 108,000 139,02%  160 162,000 100,00%  161 53,450 46,800 114,21%  160 70,200 70,200 100,00%	23.80% 23.80% 1979,476 1,382,400 70.85% 17 2,073,600 100.00% 17 113,655 108,000 105,24% 17 162,000 162,000 100.00% 17 46,116 46,800 98,54% 17 70,200 100.00% 17 217,397 319,500 68,04%	65,03% 979,476 1,362,400 70.85% 18 2,073,600 100.00% 18.56% 18 162,000 162,000 162,000 136,26% 18 59,273 70,200 84,43% 18 276,761 319,500 86,62% 18	2,2424558 1,382,400 175,42% 19 2,073,600 2,073,600 100.00% 19 62,941 108,000 58,28% 19 37,719 108,000 81,22% 46,800 76,76% 19 35,924 46,800 76,76% 19 35,924 19 35,925	979,476 1,382,400 70,85% 20 541,100 1,382,400 39,14% 20 62,941 108,000 58,28% 20 35,924 46,800 76,76% 20 35,924 46,800 76,76% 20 35,924 46,800 76,76% 20 35,924 20 20 20 20 20 20 20 20 20 20 20 20 20	1,523,041 1,382,400 110,17% 21 1,382,400 10,000 11,382,400 11,382,400 11,382,400 100,000 101,000 108,39% 21 108,000 108,000 108,000 108,000 125,66% 21 46,800 125,66% 21 46,800 100,00% 21 21 297,142 319,500 93,00%	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 108,000 58.28% 22 62,941 108,000 58.28% 22 35,924 46,800 76,76% 22 35,924 46,800 76,76% 22 35,924 46,800 76,76%	23 1,925,933 1,382,400 139,32% 23 1,382,400 100,00% 23 90,433 108,000 83,73% 23 90,433 108,000 101,50% 24 46,800 101,60% 23 40,800 101,00% 23 40,800 101,00% 23 24,546 25 26 27 27 28 28 29,433 20,433 21,546	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 46,800 76,76% 24 46,800 76,76% 24 48,8118 319,500 57,31%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 76.76% 25 35,924 46,800 76.76% 25 35,924 46,800 76.76% 25 319,500 57.31%	1,797,892 1,797,892 1,382,400 130,06% 26 1,382,400 100,000 26 144,430 108,000 108,000 108,000 108,000 105,000 26 105,000 105,000 105,000 26 105,000 105,00	2775,373 1,382,400 200,76% 271,382,400 1,382,400 1,382,400 10,000 58,28% 108,000 58,28% 277 62,941 108,000 58,28% 277 62,941 108,000 58,28% 46,800 76,76% 46,800 76,76% 41,619 319,500 125,70%	0 #DIV/0!	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 62,941 108,000 58.28% 29 62,941 108,000 76.76% 29 35,924 46,800 76.76% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462 627,462
Mixing (Espresso) Stick filling (3in1) Adjust MACHINE Stick filling (3in1) MACHINE Stick filling (Espresso) Stick filling (Filling (F	%CU  Production Capacity %CU  Type Capacity	40,93%   979,476   1.382,400   70,85%   1.382,400   70,85%   1.382,400   1.39,25%   1.39	23.80% 979.476 1,382,400 70.85% 177 2,073,600 2,073,600 100.00% 177 113,655 108,000 105.24% 1762,000 162,000 162,000 162,000 162,000 177 46,116 46,800 96,54% 177 70,200 70,200 100.00% 177 217,397 319,500 319,500 66,04%	65.03%  979,476 1,392,400 70.85%  18 2,073,600 100.00%  18 201,432 108,000 162,000 162,000 162,000 163,768 44,860 136,268 59,273 70,200 84,43%  18 276,761 319,500 86,62%	19 2,073,600 100.00% 19 62,941 108,000 81,22% 19 35,924 46,800 76,76% 19 35,924 10,000 76,76% 19 35,924 35,924 35,924 35,925 10,000 76,76% 19 36,800 76,800 76	979,476 1,382,400 70.85% 20 541,100 1,382,400 39,14% 20 62,941 106,000 58,28% 20 62,941 106,000 58,28% 20 33,924 46,800 76,76% 20 35,924 46,800 76,76% 20 31,918 31,918 31,918 31,918 31,918 31,918 31,918 31,918	1,523,041 1,382,400 110,17%  21 1,382,400 1,38	22 979,476 1,382,400 70.85% 22 979,476 1,382,400 70.85% 22 62,941 100,000 58.28% 22 62,941 100,000 58.28% 22 33,924 46,800 76,76% 22 35,924 46,800 76,76%	23 1,382,400 139,32% 23 1,382,400 1,382,400 1,382,400 100,00% 390,433 108,000 83,73% 23 90,433 108,000 83,73% 23 47,548 46,800 101,60% 23 46,800 100,00% 23 322,596 319,500 100,97%	979,476 1,382,400 70.85% 24 979,476 1,382,400 70.85% 24 62,941 108,000 58,28% 24 62,941 108,000 76,76% 24 46,800 76,76% 24 48,800 76,76% 24 181,3118 319,500 57,31%	979,476 1,382,400 70.85% 25 979,476 1,382,400 70.85% 25 62,941 108,000 58.28% 25 62,941 108,000 58.28% 25 35,924 46,800 76,76% 25 35,924 46,800 76,76% 25 183,118 319,500 57,31%	1,797,892 1,382,400 130,06% 26 1,382,400 130,06% 26 144,430 100,00% 26 100,000 100,000 100,000 100,000 100,000 100,000 26 46,800 46,800 100,00% 26 354,797 319,500 111,05%	2775,373 1,382,400 200,76% 271,382,400 1,382,400 1,382,400 1,382,400 100,000 58,28% 272 62,941 108,000 58,28% 273 35,924 46,800 76,76% 46,800 76,76% 274 41,800 76,76% 275 31,924 41,800 76,76%	0 #DIWO!	979,476 1,382,400 70.85% 29 979,476 1,382,400 70.85% 29 62,941 108,000 58.28% 29 62,941 108,000 58.28% 29 62,941 108,000 76.76% 29 35,924 46,800 76.76% 29 35,924 46,800 76.76%	19,262,478 1,320,742 1,320,742 627,462

 Table 7: Production Schedule adjustment





## 5. Final Master Production Scheduling

	Carton	16	17	18	19	20	21	22	23	24	25	26	27	28	29
3in1 (1)	LSC3IN100050	45.384	45.649	45.090	103.356	43.407	67.504	43.407	85.221	56.843	56.843	75.590	115.058	43.043	43.043
3in1 (2)	LSC3IN100100	35.267	35.474	35.039	80.361	33.731	52.473	33.731	66.254	44.172	44.172	58.766	89.466	33.449	33.449
3in1 (3)	LSC3IN100020	15.744	15.836	15.643	35.876	15.059	23.426	15.059	29.578	19.720	19.720	26.235	39.940	14.932	14.932
3in1 (4)	LSC3IN100024	26.241	26.394	26.071	59.793	25.098	39.043	25.098	49.296	32.866	32.866	43.724	66.567	24.887	24.887
Es (1)	LSCESP000015	45.453	34.372	61.075	15.793	17.895	34.343	17.895	26.006	23.434	23.434	40.970	14.117	17.745	17.745
Es (2)	LSCESP000050	13.241	9.988	17.826	4.552	5.157	9.985	5.157	7.539	6.754	6.754	11.939	4.068	5.114	5.114
Es (3)	LSCESP000100	14.093	10.845	18.673	5.271	5.972	10.793	5.972	8.340	7.821	7.821	12.667	4.711	5.922	5.922
Pure (1)	LSCPUR000015	22.880	19.791	27.252	12.902	14.620	24.414	14.620	19.395	19.145	19.145	27.986	11.533	14.497	14.497
Pure (2)	LSCPUR000020	10.143	8.777	12.077	5.726	6.488	10.820	6.488	8.600	8.497	8.497	12.398	5.118	6.434	6.434
Pure (3)	LSCPUR000024	16.795	14.539	19.990	9.492	10.756	17.912	10.756	14.244	14.085	14.085	20.516	8.485	10.665	10.665
	Total	245.241	221.665	278.736	333.122	178.184	290.713	178.184	314.472	233.337	233.337	330.791	359.063	176.690	176.690

**Table 8**: Master production scheduling in carton

A detailed breakdown by market for each SKU is provided in **Appendix 3** and the accompanying **Excel file**.

#### IV. Cost analysis

The total weekly inventory cost for LCS, calculated at \$119,871 USD, is determined using the formula:

**Weekly Inventory Cost** = (Weekly Inventory in Tons)  $\times$  (Inventory Cost per Ton per Month  $\div$  4).

	tons	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
3in1 (1)	LSC3IN100050	72	435	800	977	1.621	1.265	1.356	1.324	1.801	1.710	1.960	2.359	2.666	2.044	776	456	137	
3in1 (2)	LSC3IN100100	59	341	625	763	1.263	986	1.056	1.032	1.402	1.331	1.525	1.836	2.074	1.590	603	355	106	
3in1 (3)	LSC3IN100020	25	146	268	327	541	423	453	442	601	570	654	787	889	681	258	152	46	
3in1 (4)	LSC3IN100024	51	292	536	654	1.083	845	905	884	1.202	1.141	1.307	1.573	1.777	1.363	517	304	91	
Es (1)	LSCESP000015	6	75	86	140	85	97	112	99	123	130	150	196	155	157	60	35	11	
Es (2)	LSCESP000050	8	47	54	85	53	59	68	60	74	78	89	116	91	92	35	20	6	
Es (3)	LSCESP000100	4	46	55	89	58	68	79	74	89	96	111	140	117	121	66	51	37	
Pure (1)	LSCPUR000015	3	23	34	47	40	46	49	46	56	61	70	88	73	74	29	17	5	
Pure (2)	LSCPUR000020	1	13	20	28	24	27	29	27	33	36	41	52	43	44	17	10	3	
Pure (3)	LSCPUR000024	1	110	132	209	136	155	178	160	197	209	241	310	250	255	105	67	29	
	Total inventory	229	1.530	2.610	3.318	4.904	3.970	4.286	4.149	5.577	5.362	6.147	7.456	8.136	6.422	2.465	1.467	470	
	Inventory cost (USD/ton/week)	401	2 677	4 567	5 806	8 582	6 948	7 500	7 260	9.760	9.384	10.758	13 048	14 238	11 238	4 313	2 568	823	119 871

**Table 9**: Inventory cost

Moreover, labor and machine outsourcing costs are two significant other costs that LCS has to spend in this MPS, respectively 15,063,360,000 VND and 1,699,531 USD.

#### V. Recommendation

# 1. Safety stocks:

According to Stevenson (2020, p.941), effective inventory management is defined as a key factor to determine a well-run organization. Although inventory is essential for operations by focusing on cost reduction and helping firms achieve customer satisfaction, most businesses spend 90% of their capital on inventory and it normally obtains 30% of their current assets. Hence, the inventory level must be considered





thoughtfully to be **balanced** between the **inventory holding cost** and the **customer service**, otherwise, it will become a burden rather than a beneficial investment.

# 2. Addressing Capacity Constraints Through Strategic Investment and Forecasting

Given that LSC's current capacity is unable to meet **growing demand**, the company must take proactive measures to address this issue. A thorough and **continuous monitoring of demand trends** is essential to evaluate whether upgrading existing machinery or purchasing additional equipment is necessary to bridge the capacity gap. However, this decision should not be made without a comprehensive **cost-benefit analysis**, as the long-term expenses of acquiring and maintaining new equipment may exceed the cost of outsourcing (Baines et al., 2017). Balancing these options requires precise and **reliable demand forecasting** to ensure that investments align with future needs while minimizing financial risks (Chopra & Meindl, 2021). By doing so, LSC can make informed decisions that support sustainable growth and operational efficiency.

## 3. Investment in an additional production line

Investing in a **new production line** is a pivotal decision for LSC as it tackles growing global demand for instant coffee and seasonal production constraints. An additional line can boost capacity, enhance efficiency, and **reduce reliance on seasonal adjustments**, ensuring LSC meets **fluctuating demand in the dynamic FMCG market**. Advanced manufacturing technologies further enable multi-product production on a single line, allowing LSC to adapt efficiently to market changes, such as consumer preferences or raw material cost variations. For example, producing both 3In1 and Espresso products on the same line can optimize operations and reduce costs. However, this investment involves **significant capital and long-term commitment**, making it essential to evaluate potential cash flows and market demand carefully. If justified, this decision could significantly enhance LSC's market position and profitability.

# 4. Quality Control for Outsourcing

## 4.1 Drawback of subcontracting

Subcontracting can reduce workload and save on investments in specialized machinery, but it also introduces significant **risks to quality control** if subcontractors fail to meet **product standards**. One major issue is cost prioritization, as contractors often select the lowest-cost subcontractors, leading to cost-cutting measures that compromise quality (Yik et al., 2006). Additionally, many subcontractors lack the resources to adopt





modern quality management systems, resulting in higher risks of defects (Karim et al., 2006). Furthermore, **inadequate communication and one-off relationships** between contractors and subcontractors can cause misunderstandings, leading to unmet requirements (Lin & Gibson, 2011). Therefore, if LSC opts for subcontracting, robust quality control measures must be in place to mitigate these risks.

### 4.2Implementation Plan to Address Subcontracting Drawbacks

#### 1. Establish Standards and Evaluate Subcontractors

Clearly define quality requirements in contracts, incorporating penalties for non-compliance and rewards for meeting standards. Rigorously evaluate subcontractors based on capabilities, certifications, and past performance to ensure alignment with quality objectives (Trent, 2017).

#### 2. Implement Quality Monitoring and Support

Conduct regular audits of subcontractor processes and provide training to enhance quality management systems. Leverage digital tools like ERP systems for real-time tracking and issue resolution to ensure adherence to standards (Huang et al., 2021).

### 3. Foster Long-Term Collaboration

Build strong partnerships through transparent communication, regular feedback, and mutual trust. Develop contingency plans to mitigate risks and maintain operations in case of subcontractor issues (Liu et al., 2020).

This structured approach enhances control, improves subcontractor performance, and minimizes risks.

#### VI. Conclusion

In conclusion, LSC's Master Production Schedule (MPS) for May to July 2025 addresses the dual challenges of meeting surging demand during promotional campaigns and fulfilling export commitments across key markets. By employing a Mixed Approach that integrates Level Output Strategy, subcontracting, and safety stock optimization, the plan ensures production flexibility and operational stability. The incorporation of tools like Liquid Zone time fencing enhances responsiveness fluctuating market conditions, while to recommendations for investing in additional production lines and improving quality control for outsourcing provide a roadmap for long-term growth. This comprehensive strategy positions LSC to meet demand effectively, minimize operational risks, and sustain its competitive edge in the dynamic FMCG sector.





# VII.Appendix

SKU Code	21	Total	Ratio of promotion week's demand	29	Total	Ratio of promotion week's demand
LSC3IN100050	90,151	237,239	38%	267,265	478,969	55.8%
LSC3IN100100	70,117	184,519	38%	207,873	372,531	55.8%
LSC3IN100020	31,302	82,375	38%	92,800	166,309	55.8%
LSC3IN100024	52,171	137,291	38%	154,667	277,181	55.8%
LSCESP000015	40,560	106,736	38%	120,245	215,493	55.8%
LSCESP000050	11,903	31,325	38%	35,289	63,242	55.8%
LSCESP000100	11,903	31,325	38%	35,289	63,242	55.8%
LSCPUR000015	27,191	71,555	38%	80,611	144,464	55.8%
LSCPUR000020	12,027	31,649	38%	35,655	63,898	55.8%
LSCPUR000024	19,870	52,290	38%	58,908	105,570	55.8%
Grand Total	367,195	966,303	38%	1,088,602	1,950,900	55.8%

Appendix 1: Share of Promotion week in total demand





Units corters	-	-	-	-		-					-			-		٠,		-	
Unit: cartons SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	43,758	00	01	621,566
	China		10,700	10,700	10,700	65,047	10,700	10,700	10,700	30,166	10,700	10,700	10,700	80,815	10,700	10,700			022,000
	USA							24,460		12,425			36,829						
LSC3IN100050	Korea							,		,			,						
	Used Domestic				22,898	22,898	22,898	56,138	22,898	25,627	25,627	25,627	25,627	39,926	39,926	201,619	39,926	39,926	611,566
	Inventory for domestic	8,960	52,718	96,475	117,334	138,193	159,053	146,672	167,531	185,662	203,792	221,922	240,052	243,883	247,715	89,853	49,926	10,000	·
	Total produce		43,758	43,758	43,758	108,804	43,758	68,218	43,758	86,348	43,758	43,758	80,586	124,573	43,758	43,758			
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163	34,163			485,662
	China					50,592				23,462				62,856					
	USA							19,025		9,664			28,645						
LSC3IN100100	Korea																		
	Used Domestic				17,810	17,810	17,810	43,663	17,810	19,932	19,932	19,932	19,932	31,054	31,054	156,815	31,054	31,054	475,662
	Inventory for domestic	7,381	41,544	75,707	92,060	108,413	124,766	115,266	131,619	145,850	160,080	174,311	188,542	191,651	194,760	72,108	41,054	10,000	
	Total produce		34,163	34,163	34,163	84,755	34,163	53,188	34,163	67,289	34,163	34,163	62,808	97,019	34,163	34,163			
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647	15,647			222,349
	China					22,586				10,474				28,061					
	USA							8,493		4,314			12,788						
LSC31N100020	Korea																		
	Used Domestic				7,951	7,951	7,951	19,492	7,951	8,898	8,898	8,898	8,898	13,863	13,863	70,007	13,863	13,863	212,349
	Inventory for domestic	3,295	18,942	34,588	42,284	49,980	57,676	53,831	61,526	68,275	75,023	81,772	88,520	90,303	92,087	37,727	23,863	10,000	
	Total		15,647	15,647	15,647	38,232	15,647	24,140	15,647	30,435	15,647	15,647	28,434	43,708	15,647	15,647			
	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602			363,915
	China					37,643				17,457				46,768					
1000111400004	USA							14,155		7,190			21,313						
LSC3IN100024	Korea					40.054	10.051									440.070	****	***	
	Used Domestic	5 400	24.224	50.005	13,251	13,251	13,251	32,487	13,251	14,831	14,831	14,831	14,831	23,106	23,106	116,678	23,106	23,106	353,915
	Inventory for domestic	5,492	31,094	56,695	69,046	81,396	93,746	86,861	99,211	109,982	120,753	131,524	142,295	144,791	147,287	56,211	33,106	10,000	
SKU	Total  COUNTRY		25,602 16	25,602 17	25,602 18	63,244 19	25,602 20	39,757 21	25,602 22	50,249	25,602 24	25,602 25	46,915 26	72,370 27	25,602 28	25,602 29	30	31	Total
JKU	Domestic		5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	30	31	84,165
	China		0,020	0,020	5,020	5,020	0,020	0,020	0,020	0,020	0,020	0,020	0,020	0,020	0,020	0,020			01,200
	USA							4,871		2,474			7,334						
LSCESP000050	Korea		7,848	4,564	12,469														
	Used Domestic				2,884	2,884	2,884	7,070	2,884	3,030	3,030	3,030	3,030	4,800	4,800	24,239	4,800	4,800	74,165
	Inventory for domestic	2,567	8,395	14,224	17,169	20,113	23,058	21,816	24,761	27,559	30,358	33,156	35,954	36,983	38,011	19,600	14,800	10,000	
	Total		13,677	10,393	18,297	5,828	5,828	10,699	5,828	8,303	5,828	5,828	13,162	5,828	5,828	5,828			
SKU	COUNTRY		16 5,922	17 5,922	18 5,922	19 5,922	20 5,922	21 5,922	5,922	23 5,922	24 5,922	25 5,922	26 5,922	27 5,922	28 5,922	5,922	30	31	Total 84,165
	Domestic China		3,322	3,922	3,922	3,922	0,922	0,922	3,322	0,922	3,922	0,922	3,922	0,922	0,922	0,922			04,100
	USA							4,871		2,474			7,334						
LSCESP000100			7,848	4,564	12,469			.,071		2,77.7			,,004						
	Used Domestic		,		2,884	2,884	2,884	7,070	2,884	3,030	3,030	3,030	3,030	4,800	4,800	24,239	4,800	4,800	74,165
	Inventory for domestic	1,253	7,175	13,098	16,136	19,175	22,213	21,065	24,104	26,996	29,888	32,781	35,673	36,795	37,917	19,600	14,800	10,000	
	Total		13,771	10,487	18,391	5,922	5,922	10,793	5,922	8,397	5,922	5,922	13,256	5,922	5,922	5,922			
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211	15,211			215,820
	China							9,917		5,037			14.000						
LSCPUR000015	USA		7,595	4,417	12,066			9,91/		5,037			14,932		-				
2001 011000010	Used Domestic		1,000	4,41/	8,377	8,377	8,377	20,536	8,377	8,578	8,578	8,578	8,578	12,980	12,980	65,547	12,980	12,980	205,820
	Inventory for domestic	2,862	18,073	33,285	40,119	46,954	53,788	48,463	55,298	61,932	68,566	75,199	81,833	84,064	86,295	35,960	22,980	10,000	200,020
	Total	,,	22,806	19,628	27,277	15,211	15,211	25,128	15,211	20,249	15,211	15,211	30,143	15,211	15,211	15,211	,	,	
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148	7,148			101,036
	China																		
	USA							4,386		2,228			6,604						
LSCPUR000020			3,359	1,954	5,337	0.705			0.705				. 70			00.000			04.000
	Used Domestic	960	0.400	45.057	3,705	3,705	3,705	9,083	3,705	3,794	3,794	3,794	3,794	5,741	5,741	28,992	5,741	5,741	91,036
	Inventory for domestic	960	8,108 10,508	15,257 9,102	18,700 12,485	22,143 7,148	25,586 7,148	23,651 11,535	27,094 7,148	30,449 9,376	33,803 7,148	37,157 7,148	40,512 13,753	41,919 7,148	43,326 7,148	21,482 7,148	15,741	10,000	
	rotat	I	10,008	9,102	12,480	7,148	7,148	11,030	7,148	5,3/6	7,148	7,148	13,/33	7,148	7,148	7,148			





							<del></del> '							,					
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380	11,380			160,407
	China																		
	USA							7,247		3,681			10,912						
LSCPUR000024	Korea		5,550	3,228	8,817														
	Used Domestic				6,121	6,121	6,121	15,007	6,121	6,268	6,268	6,268	6,268	9,485	9,485	47,899	9,485	9,485	150,407
	Inventory for domestic	1,092	12,472	23,851	29,110	34,368	39,626	35,998	41,257	46,368	51,479	56,591	61,702	63,597	65,491	28,971	19,485	10,000	
	Total		16,930	14,607	20,197	11,380	11,380	18,627	11,380	15,061	11,380	11,380	22,291	11,380	11,380	11,380			
	-																		

Appendix 2: Initial MPS





nit: cartons																			
KU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		45,384	45,649	45,090	38,309	43,407	43,043	43,407	42,630	56,843	56,843	38,761	34,242	43,043	43,043			611,
	China					65,047				30,166				80,815					
	USA							24,460		12,425			36,829						
C3IN100050	Korea																		
30111200000	Used Domestic				22,898	22,898	22,898	56,138	22,898	25,627	25,627	25,627	25,627	39,926	39,926	201,619	39,926	39,926	611
	Inventory for domestic	8,960	54,344	99,993	122,185	137,595	158,104	145,009	165,518	182,521	213,737	244,952	258,086	252,402	255,519	96,943	57,016	17,090	
	Inventory for all	8,960	54,344	99,993	122,185	202,642	158,104	169,470	165,518	225,111	213,737	244,952	294,915	333,217	255,519	96,943	57,016	17,090	
	Total produce		45,384	45,649	45,090	103,356	43,407	67,504	43,407	85,221	56,843	56,843	75,590	115,058	43,043	43,043			
Ü	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		35,267	35,474	35,039	29,770	33,731	33,449	33,731	33,128	44,172	44,172	30,121	26,609	33,449	33,449			475
1	China		CO,EO	00,171	00,000	50,592	00,701	00,110	00,701	23,462	11,272	11,272	00,121	62,856	00,110	00,110			.,,
ŀ	USA					00,002		19,025		9,664			28,645	02,000					
ŀ								19,020		5,004			20,040						
C3IN100100	Korea				17.010	47.040	47.040	40.000	17.010	10.000	10.000	10.000	10.000	04.054	01.054	450.045	04.054	04.054	470
	Used Domestic				17,810	17,810	17,810	43,663	17,810	19,932	19,932	19,932	19,932	31,054	31,054	156,815	31,054	31,054	475
	Inventory for domestic	7,381	42,648	78,122	95,352	107,311	123,233	113,019	128,940	142,136	166,376	190,616	200,804	196,360	198,755	75,388	44,334	13,281	
1	Inventory for all	7,381	42,648	78,122	95,352	157,903	123,233	132,043	128,940	175,262	166,376	190,616	229,449	259,216	198,755	75,388	44,334	13,281	
	Total produce		35,267	35,474	35,039	80,361	33,731	52,473	33,731	66,254	44,172	44,172	58,766	89,466	33,449	33,449			
U	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		15,744	15,836	15,643	13,290	15,059	14,932	15,059	14,789	19,720	19,720	13,447	11,879	14,932	14,932			212
	China					22,586				10,474				28,061					
	USA							8,493		4,314			12,788						
İ	Korea																		
C3IN100020	Used Domestic				7,951	7,951	7,951	19,492	7,951	8,898	8,898	8,898	8,898	13,863	13,863	70,007	13,863	13,863	21
ŀ	Inventory for domestic	3,295	19,039	34,876	42,568	47,907	55,015	50,455	57,563	63,453	74,275	85,096	89,645	87,661	88,730	33,655	19,792	5,929	
ŀ	Inventory for all	3,295	19,039	34,876	42,568	70,492	55,015	58,948	57,563	78,242	74,275	85,096	102,433	115,722	88,730	33,655	19,792	5,929	
}	Total	0,200	15,744	15,836	15,643	35,876	15,059	23,426	15,059	29,578	19,720	19,720	26,235	39,940	14,932	14,932	10,152	0,020	
	COUNTRY		16	17	18	19	20	20,420	22	23,078	24	25	26,230	27	28	29	30	31	Total
				_													00	91	
1	Domestic		26,241	26,394	26,071	22,150	25,098	24,887	25,098	24,648	32,866	32,866	22,411	19,799	24,887	24,887			35
	China					37,643				17,457				46,768					
	USA							14,155		7,190			21,313						
3IN100024	Korea																		
	Used Domestic				13,251	13,251	13,251	32,487	13,251	14,831	14,831	14,831	14,831	23,106	23,106	116,678	23,106	23,106	35
	Inventory for domestic	5,492	31,733	58,127	70,946	79,845	91,691	84,091	95,938	105,756	123,791	141,827	149,408	146,101	147,883	56,092	32,987	9,881	
	Inventory for all	5,492	31,733	58,127	70,946	117,488	91,691	98,247	95,938	130,403	123,791	141,827	170,721	192,869	147,883	56,092	32,987	9,881	
	Total		26,241	26,394	26,071	59,793	25,098	39,043	25,098	49,296	32,866	32,866	43,724	66,567	24,887	24,887			
KU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		18,710	18,819	18,589	15,793	17,895	17,745	17,895	17,575	23,434	23,434	15,980	14,117	17,745	17,745			25
	China		,	,	,			2.,		,	,				,				
	USA							16,597		8,431			24,990						
	Vorce		26,743	15,552	42,486					-,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
CESP00001	Used Domestic		20,7 10	,	9,826	9,826	9,826	24,090	9,826	10,325	10,325	10,325	10,325	16,356	16,356	82,594	16,356	16,356	25
	Inventory for domestic	4,280	22,990	41,809	50,572	56,539	64,608	58,263	66,332	73,582	86,691	99,801	105,456	103,217	104,606	39,757	23,401	7,046	
	Inventory for all	4,280	49,733	57,362	93,058	56,539	64,608	74,860	66,332	82,012	86,691	99,801	130,446	103,217	104,606	39,757	23,401	7,046	
	Total	1,200	45,453	34,372	61,075	15,793	17,895	34,343	17,895	26,006	23,434	23,434	40,970	14,117	17,745	17,745	20,102	7,010	
KU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		5,392	5,424	5,357	4,552	5,157	5,114	5,157	5,065	6,754	6,754	4,605	4,068	5,114	5,114			7
	China		0,002	0,727	0,007	4,002	0,107	0,114	0,107	0,000	0,704	0,704	4,000	4,000	0,114	0,114			<u> </u>
	USA							4,871		2,474			7,334						
	Vorce		7,848	4,564	12,469			4,071		2,171			7,004						
CESP00005	Used Domestic		7,040	7,007	2,884	2,884	2,884	7,070	2,884	3,030	3,030	3,030	3,030	4,800	4,800	24,239	4,800	4,800	7
	Inventory for domestic	2,567	7,959	13,383	15,857	17,524	19,798	17,842	20,116	22,151	25,875	29,598	31,174	30,442	30,756	11,631	6,831	2,031	
	Inventory for all	2,567	15,808	17,947	28,325	17,524	19,798	22,713	20,116	24,625	25,875	29,598	38,508	30,442	30,756	11,631	6,831	2,031	
	Total	2,007	13,241	9,988	17,826	4,552	5,157	9,985	5,157	7,539	6,754	6,754	11,939	4,068	5,114	5,114	0,001	2,001	
KU	COUNTRY		15,241	9,900	17,620	4,552	20	9,963	22	23	0,734	25	26	4,008	28	29	30	21	Total
10	Domestic		6,244	6,281	6,204	5,271	5,972	5,922	5,972	5,865	7,821	7,821	5,333	4,711	5,922	5,922	- 30	- 51	Total
	China		0,244	0,201	0,204	0,2/1	0,872	0,922	0,872	0,000	7,021	7,021	0,000	4,/11	0,822	0,822			
	USA							4,871	<u> </u>	2,474			7,334						
	Vores		7,848	4,564	12,469			4,0/1		2,4/4			7,034						
CESP00010	Used Domestic		7,048	4,004	2,884	2.884	2,884	7,070	2,884	3,030	3,030	3,030	3,030	4,800	4,800	24,239	4,800	4,800	Η.
		1,253	7,497	13,778	17,098	19,485	2,884	21,426	_	27,350	32,141	36,932	39,235	39,147	40,269	24,239	4,800 17,152	12,351	1
	Inventory for domestic	1,253	15,346	13,778		19,485	22,574	26,297	24,515 24,515	29,825	32,141	36,932	39,235 46,569	39,147	40,269		17,152	12,351	-
	Inventory for all	1,253			29,567					_						21,952	17,152	12,351	-
	Total		14,093	10,845	18,673	5,271	5,972	10,793	5,972	8,340	7,821	7,821	12,667	4,711	5,922	5,922	25	-	-
U	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Tota
	Domestic		15,285	15,375	15,186	12,902	14,620	14,497	14,620	14,358	19,145	19,145	13,055	11,533	14,497	14,497			20
	China												4						-
	USA							9,917		5,037			14,932						
CPUR00001	Korea		7,595	4,417	12,066														
	Used Domestic				8,377	8,377	8,377	20,536	8,377	8,578	8,578	8,578	8,578	12,980	12,980	65,547	12,980	12,980	_
		2,862	18,147	33,522	40,332	44,858	51,100	45,061	51,304	57,084	67,652	78,219	82,696	81,249	82,766	31,716	18,736	5,756	
	Inventory for domestic									00.400	07.050	70.040		04.040	00.700				1
	Inventory for domestic Inventory for all	2,862	25,742	37,939	52,398	44,858	51,100	54,978	51,304	62,122	67,652	78,219	97,628	81,249	82,766	31,716	18,736	5,756	_





SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		6,784	6,824	6,740	5,726	6,488	6,434	6,488	6,372	8,497	8,497	5,794	5,118	6,434	6,434			91,036
	China																		
	USA							4,386		2,228			6,604						
LSCPUR000020	Korea		3,359	1,954	5,337														
LOGI GIROGOZA	Used Domestic				3,705	3,705	3,705	9,083	3,705	3,794	3,794	3,794	3,794	5,741	5,741	28,992	5,741	5,741	91,036
	Inventory for domestic	960	7,744	14,567	17,602	19,623	22,407	19,757	22,541	25,119	29,822	34,525	36,525	35,902	36,595	14,037	8,296	2,555	
	Inventory for all	960	11,103	16,521	22,939	19,623	22,407	24,144	22,541	27,347	29,822	34,525	43,129	35,902	36,595	14,037	8,296	2,555	
	Total		10,143	8,777	12,077	5,726	6,488	10,820	6,488	8,600	8,497	8,497	12,398	5,118	6,434	6,434			
SKU	COUNTRY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
	Domestic		11,245	11,311	11,173	9,492	10,756	10,665	10,756	10,563	14,085	14,085	9,604	8,485	10,665	10,665			150,407
	China																		
	USA							7,247		3,681			10,912						
LSCPUR000024	Korea		5,550	3,228	8,817														
2001 01100002-	Used Domestic				6,121	6,121	6,121	15,007	6,121	6,268	6,268	6,268	6,268	9,485	9,485	47,899	9,485	9,485	150,407
	Inventory for domestic	1,092	12,337	23,648	28,699	32,070	36,704	32,363	36,997	41,291	49,108	56,924	60,261	59,260	60,440	23,206	13,720	4,235	
	Inventory for all	1,092	17,887	26,876	37,517	32,070	36,704	39,610	36,997	44,973	49,108	56,924	71,172	59,260	60,440	23,206	13,720	4,235	
	Total		16,795	14,539	19,990	9,492	10,756	17,912	10,756	14,244	14,085	14,085	20,516	8,485	10,665	10,665			

Appendix 3: Final MPS after adjustment





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