

### 3.2.1.2.09 Wear Parts

*Change Release Communication May 2019*  
*Valid from Jan 1, 2020 for all reporting events*

#### Definition

Costs (including inbound freight) relating to the usage of wear parts purchased for use in the production of clinker and cement and mineral components. Wear parts are in direct contact with raw materials and semi-finished goods.

Their performance decays gradually with use because the deterioration of their state is directly proportional to the volume produced.

The use of the type of cost 'Wear Parts' is limited to:

- Refractories
- Grinding media
- Liners
- Chains (for wet processes)
- Shredder knives (used in AFR process)

The following items are considered wear parts:

Included	Refractories	Grinding media	Liners	Chains	Knives
Crusher hammers		X			
Crusher impact bars			X		
Crusher grate plates			X		
Crusher blow bars			X		
Roller mill table liners			X		
Roller mill roller liners			X		
Roller mill wall linings			X		
Roller mill dam rings			X		
Roller press liners			X		
Diaphragm plates			X		
Burner tips (only nozzle, not including refractory)	X				
Kiln refractories	X				
Castable - preheater and cooler areas	X				
Kiln chains				X	
Ball mill grinding balls		X			
Ball mill liners			X		
Shredder knives					X

Wear parts are distinct elements of equipment which have a useful life which is different to that of the equipment, in which they are used. The wear parts list above does not contain all the wear parts used by a Group Reporting Unit.

Liners - as an exception - also include the related special bolts. All other wearing parts (not including the five above) are disclosed as type of cost 'Maintenance Material'.

Note that the cost of wear parts incurred for a development project should be capitalized as part of the larger [asset](#) and depreciated over the [useful life](#) of the larger asset.

## Compulsory Sub-Type of Cost

- **Refractories**  
Costs (including inbound freight) relating to the usage of refractories purchased for use in the production of clinker (e.g. kiln refractories).
- **Grinding media**  
Costs (including inbound freight) relating to the usage of grinding media purchased for use in the production (e.g. crushers and ball mills).

### 3.2.1.2.09 Wear Parts

***Change Release Communication May 2019***

***Valid until December 31, 2019***

#### **Definition**

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The use of the type of cost 'Wear Parts' is limited to:

- Refractories
- Grinding media
- Liners
- Chains (for wet processes)
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The following items are considered wear parts:

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Roller mill dam rings			X		
Roller press liners			X		
Diaphragm plates			X		
Burner tips (only nozzle, not including refractory)	X				
Kiln refractories	X				
Castable - preheater and cooler areas	X				
Kiln chains				X	
Ball mill grinding balls		X			
Ball mill liners			X		
Shredder knives					X

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