

5.2.07 Product Groups and Production Cost

As described in the individual production cost of goods sold, gross profit and operating profit should be available for each of the product sub-segments a company is operating in. In addition, the cost of goods produced should be further subdivided to reflect the various types of products (unit costing) (e.g. aggregates costs are to be divided between sand and gravel, crushed stone and processed recycled aggregates).

For a detailed description of product groups and the unit costing within each product sub-segment refer to 'Product Groups and Production Cost per Ton':

- Product sub-segment clinker and cement as described in ['Product Groups and Production Cost per Ton'](#)
- Product sub-segment aggregates as described in ['Product Groups and Production Cost per Ton'](#)
- Product sub-segment ready-mix concrete as described in ['Product Groups and Production Cost per m³'](#)
- Product sub-segment asphalt as described in ['Product Groups and Production Cost per Ton'](#)
- ['Other Solutions and Products Defined'](#)

The following table states the requested level of differentiation of cost of goods produced by product groups for each product sub-segment. Any further differentiation is not mandatory, but can be disclosed by Group Reporting Units according to their needs.

Notes

Within the product sub-segment Aggregates, sand and gravel refer to finished products coming out of pits whilst crushed stone refers to the output of quarries.

Net sales are to be disclosed for each of the product groups above. In addition, where certain products within a product sub-segment have significantly different cost structures, it is encouraged to show these products separately. The definition of revenues (net sales) is documented in ['Net Sales'](#).

Product Segment	Product Sub-Segment	Product Group
Cement	Clinker and Cement	<ul style="list-style-type: none">• Clinker• Cement

	Mineral Components and Other Cementitious Materials	No further detail on product group level required
	Trading	No further detail on product group level required
Aggregates	Aggregates	<ul style="list-style-type: none"> • Sand and gravel • Crushed stone • Processed recycled aggregates
Ready-Mix Concrete	Ready-Mix Concrete	<ul style="list-style-type: none"> • Ready-mix concrete sold ex-plant • Ready-mix concrete delivered • Placing
Solutions and Products	Concrete Products	<ul style="list-style-type: none"> • Precast • Dry Mortars
	Asphalt	<ul style="list-style-type: none"> • Asphalt sold ex plant • Asphalt delivered
	Construction / Paving	No further detail on product group level required
	Other Solutions and Products	No further detail on product group level required