

## HO 110004 - Examples of non-product outputs

- unqualified raw materials
- consumables
- rejects, off-specification products (any type) and reprocessing costs
- waste (solid, liquid, toxic, non-toxic)
- waste water (amount, degree of contamination = all water not contained in the final product)
- energy (not contained in the final product), e.g. coal, steam, electricity, oil, diesel, fuel, waste heat)
- emissions (including noise and odors)
- losses in storage
- losses during handling and transport (internal, external)
- packaging material (unless for perfumes or similar products)
- client reclamations and trade returns
- losses due to lack of maintenance
- losses or health and environmental problems
- capacities occupied by reprocessing (opportunity costs)
- machine downtimes