

# VIEN THINH SHOES - COST BREAKDOWN REPORT

Generated: 2025-12-26



## FW26 CW14

Brand: **COPPEL - JENNIFER LOPEZ**  
 Units Est: **20,000 pairs**  
 Created Date: **2025-12-17**

MATERIAL COST	13.5502
Discount (1.3%)	-0.1694
Special Discount	-0.0000
<b>TOTAL COST (FOB)</b>	<b>13.38</b>

Component	Supplier	Country	Material Description	Cons.	Unit Price	Total (USD)
<b>MATERIAL COSTS</b>						
<b>UPPER</b>						
UPPER	YOROOO TEXTILE CO., LTD	CHINA	52" MICROFIBER	0.0800	16.0000 RMB / YARD	<b>0.1997</b>
HEEL COVER	YOROOO TEXTILE CO., LTD	CHINA	52" MICROFIBER	0.0143	16.0000 RMB / YARD	<b>0.0357</b>
WEBBING	JIAXIN	CHINA	18MM GROSSGRAIN	1.8452	2.2000 RMB / YARD	<b>0.6333</b>
<b>LINING</b>						
LINING	SHANGYOU	CHINA	PU	0.0833	13.5000 RMB / YARD	<b>0.1754</b>
INSOLE BINDING	YOROOO TEXTILE CO., LTD	CHINA	52" MICROFIBER	0.0303	16.0000 RMB / YARD	<b>0.0756</b>
<b>INSOCK</b>						
INSOCK	SHANGYOU	CHINA	PU	0.0303	13.5000 RMB / YARD	<b>0.0638</b>
INSOCK FOAM	HENGYUAN	VIETNAM	54" LATEX FOAM 4MM	0.0159	102,201.0000 VND / YARD	<b>0.0650</b>
INSOCK FOAM 2	HENGYUAN	VIETNAM	59" LATEX FOAM 2.0MM	0.0179	91,803.0000 VND / YARD	<b>0.0657</b>
INSOCK PRINT	STC	VIETNAM	TPU	1.0000	2,400.0000 VND / PAIR	<b>0.0960</b>
<b>OUTSOLE</b>						
OUTSOLE	VIEN THINH SHOES LTD	VIETNAM	TPU	1.0000	17,000.0000 VND / PAIR	<b>0.6800</b>
INSOLE	VIEN THINH SHOES LTD	VIETNAM	PP	1.0000	16,000.0000 VND / PAIR	<b>0.6400</b>
HEEL	VIEN THINH SHOES LTD	VIETNAM	ABS	1.0000	16,000.0000 VND / PAIR	<b>0.6400</b>
TOPLIFT	VIEN THINH SHOES LTD	VIETNAM	TPU	1.0000	4,000.0000 VND / PAIR	<b>0.1600</b>
<b>SUBTOTAL - MATERIAL COSTS:</b>						<b>3.5302</b>
<b>OTHER MATERIALS</b>						
TOE PUFF	MIBOR	VIETNAM	0.6MM	0.0122	68,000.0000 VND / SHEET	<b>0.0332</b>
ELASTIC MM	RUIQI TRADING ( HK ) CO.,LIMITED	CHINA	14MM	0.1111	1.6000 RMB / YARD	<b>0.0277</b>
ORNAMENT	RUIQI TRADING ( HK ) CO.,LIMITED	CHINA	HOTFIX	1.0000	72,000.0000 VND / PAIR	<b>2.8800</b>

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Component	Supplier	Country	Material Description	Cons.	Unit Price	Total (USD)
ORNAMENT STONES	YOUCHENG	CHINA	OUTSOLE LOGO	2.0000	0.4000 RMB / PIECE	0.1248
<b>SUBTOTAL - OTHER MATERIALS:</b>						<b>3.0657</b>
<b>PACKAGING</b>						
PACKAGING	GOOD BOX	VIETNAM	BOX - ALL COMPONENTS	1.0000	0.5000 USD / PAIR	0.5000
<b>SUBTOTAL - PACKAGING:</b>						<b>0.5000</b>
<b>OTHER COSTS</b>						
PORT AIRPORT TRANSPORT	VIEN THINH SHOES LTD	VIETNAM		1.0000	2,000.0000 VND / PAIR	0.0800
MATERIAL TRANSPORT	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.8760 USD / PAIR	0.8760
TEST	QIMA	VIETNAM		1.0000	61.0000 VND / PAIR	0.0024
<b>SUBTOTAL - OTHER COSTS:</b>						<b>0.9584</b>
<b>FACTORY COSTS</b>						
<b>Factory Overheads</b>						
CEMENT GLUE	VIEN THINH SHOES LTD	VIETNAM		1.0000	6,000.0000 VND / PAIR	0.2400
ELECTRICITY WATER EXPENSE	VIEN THINH SHOES LTD	VIETNAM		1.0000	2,500.0000 VND / PAIR	0.1000
DEPRECIATION FIXED ASSET	VIEN THINH SHOES LTD	VIETNAM		1.0000	10,000.0000 VND / PAIR	0.4000
FINANCIAL COSTS	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.1597 USD / PAIR	0.1597
GENERAL MARGIN COSTS	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.9053 USD / PAIR	0.9053
LAMINATION	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.2908 USD / PAIR	0.2908
<b>LABOR COST</b>						
CUTTING	VIEN THINH SHOES LTD	VIETNAM		1.0000	3,000.0000 VND / PAIR	0.1200
STITCHING	VIEN THINH SHOES LTD	VIETNAM		1.0000	40,000.0000 VND / PAIR	1.6000
LASTING	VIEN THINH SHOES LTD	VIETNAM		1.0000	35,000.0000 VND / PAIR	1.4000
PACKAGING	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.2000 USD / PAIR	0.2000
INSOCK PRINT	VIEN THINH SHOES LTD	VIETNAM		1.0000	2,000.0000 VND / PAIR	0.0800
<b>SUBTOTAL - FACTORY COSTS:</b>						<b>5.4958</b>

## CPTPP Origin Analysis (RVC Build-Down Method)

FOB Price (per pair):

**\$13.38**

Total VNM (Non-Originating):

**\$4.22**

VNM Percentage:

**31.51%**

OVMC (Originating Value):

**\$9.16**

### RVC (Regional Value Content) Assessment

Calculated RVC:

**68.49%**

Required Minimum:

**55.00%**

**PASS**

**Note:** This analysis uses the RVC Build-Down Method. Vietnam-sourced materials are classified as originating. Non-originating countries include: China, Hong Kong, Taiwan, Korea, India, Indonesia, Thailand, Cambodia, Bangladesh.