

VIEN THINH SHOES - COST BREAKDOWN REPORT

Generated: 2025-12-26



FW26 CW34

Brand: **COPPEL - JENNIFER LOPEZ**
 Units Est: **20,000 pairs**
 Created Date: **2025-12-19**

MATERIAL COST	11.6526
Discount (0.0%)	-0.0000
Special Discount	-0.0000
TOTAL COST (FOB)	11.65

Component	Supplier	Country	Material Description	Cons.	Unit Price	Total (USD)
MATERIAL COSTS						
UPPER						
UPPER	CHINA	CHINA	BLUSH LACE EMBROIDERY	1.0000	1.9800 USD / PAIR	1.9800
HEEL COVER	YOROOO TEXTILE CO., LTD	CHINA	SATIN	0.0222	14.0000 RMB / YARD	0.0485
UPPER STRAP	JUNJIE	CHINA	WEBBING 18MM	1.3696	1.5000 RMB / YARD	0.3205
UPPER	YOROOO TEXTILE CO., LTD	CHINA	SATIN	0.0278	14.0000 RMB / YARD	0.0607
LINING						
LINING	SHANGYOU	CHINA	PU LINING	0.0399	13.5000 RMB / YARD	0.0840
INSOLE BINDING	YOROOO TEXTILE CO., LTD	CHINA	SATIN	0.0417	14.0000 RMB / YARD	0.0911
LINING	CHINA	CHINA	MESH	0.0690	26.0000 RMB / YARD	0.2799
INSOCK						
INSOCK	SHANGYOU	CHINA	PU LINING	0.0313	13.5000 RMB / YARD	0.0659
INSOCK FOAM	HENGYUAN	VIETNAM	54" AIRFIT TMP SOCK 4.0 AB	0.0250	4.5000 USD / YARD	0.1125
INSOCK FOAM 2	HENGYUAN	VIETNAM	59" AIRFIT TMP INSOCK AB	0.0133	4.0400 USD / YARD	0.0537
INSOCK PRINT	STC	VIETNAM	TPU	1.0000	2,400.0000 VND / PAIR	0.0960
OUTSOLE						
OUTSOLE	VIEN THINH SHOES LTD	VIETNAM	TPU	1.0000	17,000.0000 VND / PAIR	0.6800
INSOLE	VIEN THINH SHOES LTD	VIETNAM	PP	1.0000	16,000.0000 VND / PAIR	0.6400
HEEL	VIEN THINH SHOES LTD	VIETNAM	ABS	1.0000	16,000.0000 VND / PAIR	0.6400
TOPLIFT	VIEN THINH SHOES LTD	VIETNAM	TPU	1.0000	4,000.0000 VND / PAIR	0.1600
SUBTOTAL - MATERIAL COSTS:						5.3128
OTHER MATERIALS						
ELASTIC MM	RUIQI TRADING (HK) CO.,LIMITED	CHINA	14	0.1000	2.2400 RMB / YARD	0.0349

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Component	Supplier	Country	Material Description	Cons.	Unit Price	Total (USD)
ORNAMENT	YOUCHENG	CHINA	OUTSOLE LOGO	2.0000	0.4000 RMB / PIECE	0.1248
SUBTOTAL - OTHER MATERIALS:						0.1597
PACKAGING						
PACKAGING	GOOD BOX	VIETNAM	BOX	1.0000	0.6000 USD / PAIR	0.6000
SUBTOTAL - PACKAGING:						0.6000
OTHER COSTS						
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	0.2440 USD / PAIR	0.2440
TEST	QIMA	VIETNAM		1.0000	61.0000 VND / PAIR	0.0024
SUBTOTAL - OTHER COSTS:						0.3264
FACTORY COSTS						
Factory Overheads						
CEMENT GLUE	VIEN THINH SHOES LTD	VIETNAM		1.0000	6,000.0000 VND / PAIR	0.2400
LAMINATION REINFORCEMENT	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.2757 USD / PAIR	0.2757
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	0.1376 USD / PAIR	0.1376
GENERAL MARGIN COSTS	VIEN THINH SHOES LTD	VIETNAM		1.0000	0.7803 USD / PAIR	0.7803
LABOR COST						
CUTTING	VIEN THINH SHOES LTD	VIETNAM		1.0000	6,000.0000 VND / PAIR	0.2400
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
INSOCK PRINT	VIEN THINH SHOES LTD	VIETNAM		1.0000	2,000.0000 VND / PAIR	0.0800
SUBTOTAL - FACTORY COSTS:						5.2536

CPTPP Origin Analysis (RVC Build-Down Method)

FOB Price (per pair):

\$11.65

Total VNM (Non-Originating):

\$3.09

VNM Percentage:

26.52%

OVMC (Originating Value):

\$8.56

RVC (Regional Value Content) Assessment

Calculated RVC:

73.48%

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.