

INDIRECT PURCHASING

Indirect purchases refer to the acquisition of goods and services that are not directly related to the production process*. These purchases remain essential for the operation of the establishment.

These purchases are often necessary to support operations, maintenance, management, and employee well-being, but they are not an integral part of the final product.

EXAMPLE OF INDIRECT PURCHASES

Building General Maintenance

- Water treatment operations services
- Minor plumbing works (toilet, sink, etc.)
- General electricity (light bulbs, fluorescent lights, etc.)
- Pumping services
- Small building repairs (window repair, painting jobs, etc.)
- Ground maintenance (snow removal, landscaping)

Indirect Consumables

- Chemical product for water treatment
- PPE (Personal Protective Equipment):
Gloves, helmets, ear protection, goggles,
boots, uniforms, etc.
- Janitorial supplies (paper towels,
soaps, cleaning products, etc.)
- Laboratory supplies
- Office supplies
- Sanitation supplies
- Ink for label printers
- Lockout/tagout, truck seals
- Two-way radio (walkie-talkie)
- Denaturing agent
- Production aid tools (scissors, knives,
shovels, sieves, etc.)
- Rejection bins
- Pallets

Other Indirect Purchases

- Professional expenses (financial,
legal, HR)
- Consulting services
- Subscription and membership
- External labor
- Labor transportation (bus, taxi)
- Marketing and sales expenses
- External storage expenses
- Recruitment and hiring expenses
- Expenses for foreign workers
- Office furniture
- Energy
- Communication
- Short-term rental of rolling equipment
(lift truck, etc.)
- IT expenses

**Certain exceptions apply*

