

INDUSTRIAL DEVELOPMENT BUREAU



Energy Support Program (ESP)

User Guidelines – New & Existing Companies

Industrial Development Bureau

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Purpose of Document

This document is a User Guide for the Energy Support Program (ESP) designed for New & Existing manufacturing entities in the Emirates of Abu Dhabi and includes an overview description of the ESP, the auditing process, the criteria and all necessary information needed to fulfil the program requirements, including the process to be followed by the manufacturing entities for enrolling in the program.

The program consists of three main criteria that manufacturing entities will be audited against, that will determine the score based on which support will be provided.

The Industrial Development Bureau will provide guidance and support to applicants throughout the auditing process journey of the program.

Disclaimer

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Please note that while this Guideline provides general guidance, IDB may require additional information or documentation to process applications under the Energy Support Program (ESP)

Abbreviations

AADC	Al Ain Distribution Company
ADDC	Abu Dhabi Distribution Company
ADPC	Abu Dhabi Ports Company
BSC	Balance Score Card
CB	Certifying Body
DC	Distribution Company
ADDED	Abu Dhabi Department of Economic Development
ESP	Energy Support Program
HRA	Human Resources Authority
IDB	Industrial Development Bureau
MOHRE	Ministry of Human Resources & Emiratization
GV	Gross Value
RFQ	Request for Quotation
T&Cs	Terms and Conditions
VAT	Value Added Tax
EMS	Energy Management System
DMS	Demand Management Side

Terms and Glossary

Eligibility Criteria	A set of criteria which if achieved enables the industrial project to become eligible to qualify for energy support program.
Existing Companies	Manufacturing Entities which are in operation/production for more than 6 months from date of issue of the production/operational license from ADDED
New Companies	<ul style="list-style-type: none"> a. Manufacturing Entities which have “under construction” license issued by ADDED b. Manufacturing Entities having a “Production License” that are less than 6 months old from the date of the ESP application.
Balanced Score Card	A performance metric used to measure and provide feedback on manufacturing entities performance in order to acquire the needed points to be eligible for the specified categories in the ESP.
Governance	The way in which a manufacturing entity controls responsibility and decision making to ensure accountability and actions are suitably managed.
Standard Tariff	The existing Abu Dhabi Energy tariffs for industrial projects.
Gas	Natural gas supplied to industrial consumers through gas pipeline network by the developer.
Calculation Reference year	All numbers referenced in the application are the year of the application itself. Manufacturer could not apply utilizing older information.
Application Validity	ESP Application validity is only for 3 months by which time the entire audit and certification process is required to be completed. The Industrial Development Bureau reserves the right to reject/re-initiate the application.

Formulas:

Investment	Gross Value of the Fixed Assets & Investment Properties in Abu Dhabi / Total Gross Value of the Fixed Assets & Investment Properties
Investment Top Up	Top up score for investment between AED 5 million - AED 150 million in Abu Dhabi
Emiratization	Salaries of Emiratis / [Total Salaries*(0.2)]
Emiratization No's	Growth In No of Emiratis / Original No of Emiratis
Skilled Employment	Number of Skilled Employees / [Total Number of Employees * (0.2)]
Spending on Logistics	Abu Dhabi Logistics fees & charges / UAE Total Logistics fees & Charges
Value Added	Total Revenue - Intermediate Consumption
Total Revenue	Main Revenue + Secondary Revenue
Main Revenues	Total Revenue from Production Activities + Finished goods (end of year) + Products that are not finished/work in process (end of year) - Finished goods (beginning of year) - Products that are not finished/work in process (beginning of year)
Secondary Revenue	Rentals of Building + Other Miscellaneous income
Intermediate Consumption	Total Cost of Production - wages, salaries & cash bonuses in factory manpower - Benefits granted to in factory manpower - Depreciation + Total General & Administrative Expenses - wages, salaries & cash bonuses head office manpower - Benefits granted to head office manpower - Depreciation + Banking Charges
Productivity	Value added / Average number of employees for the year
Connection Load	Companies with Electricity Connection load of above and below 5 MW
Energy Management System	Companies with EMS checklist
Demand Management Side	The demand planning of gas requirements for the given period and respective consumption towards the estimated demand

Introduction

The Energy Support Program (ESP) is intended to support manufacturing entities and industrial investors in the Emirate of Abu Dhabi through providing preferential electricity and gas tariffs based on a set eligibility criteria.

Eligibility criteria includes the manufacturing entity's economic impact (including investments in Abu Dhabi, spending on logistics etc.), productivity (including value added per employee), Natural Gas (for industries using natural gas) demand management and energy management efficiency.

The program aims to support the private industrial sector by enhancing their economic impact and thrust their productivity by offering preferential Gas and Electrical rates to promote competitiveness in the industrial sector in Abu Dhabi Emirate.

Objectives of the program

1. Improve the efficiency of the energy usage & optimize the natural gas usage in the industrial sector of the Emirate of Abu Dhabi and contribute towards the UAE's net zero goal
2. Enhancing the economic impact of the industrial sector in the Emirate of Abu Dhabi
3. Boost productivity in the Industrial Sector by encouraging through technology transformation
4. Reduce operational expenses

Stakeholders Roles and Responsibilities

There are five key stakeholders in the Energy Support Program whose roles and responsibilities are listed below:

Table 1: Stakeholders and Roles and Responsibilities

Stakeholder	Roles and Responsibilities
Industrial Development Bureau – IDB	<ol style="list-style-type: none"> Promoting the ESP among the stakeholders Overseeing the implementation of the program. Review & process applications based on the audit findings, the balance score card from the CB's, and feedback from DC's & ADPC and issue enrolment certificates based on the final scores. Empanel and register CB's based on their competency and legal validity, audit & assess CB's competencies from time to time, monitor their performance and ensure their continued compliance to the program requirements through regular meetings & consultations. Liaising with the DC's and ADPC on the program efficiency & for continual improvement of the program process.
Distribution Companies	<ol style="list-style-type: none"> Promoting awareness on EMS. Review and verify Connection load, key accounts and EMS. Prepare Consumption and Data Performance History. Extend appropriate price preferential tariffs to the certified industries.
AD Ports (ADPC)	<ol style="list-style-type: none"> Promoting awareness about DMS. Review and verify DSM documents. Prepare Consumption and Data Performance History. Extend appropriate price preferential tariffs to the certified industries.
Certifying Bodies - CBs	<ol style="list-style-type: none"> Implement program requirements by auditing their industrial clients' as per the established criteria (AUP), providing expertise & guidance throughout the program lifecycle. Measure economic impact, productivity of their industrial clients' using program evaluation criteria through a rigorous audit. Issues ESP evaluation balance score card and provides evidential documents.
Manufacturing entity	<ol style="list-style-type: none"> Ensure that the entity has the latest audited financial statements, no older than 18 months from the date of enrolment. Provide program requirements to CB for evaluation on a timely basis. Share certificate with DC/AD ports to obtain the benefit. To ensure seamless continuity of the program benefit, apply for renewal at least 90 days prior to the expiry of the current certificate. Ensure legal validity of the industrial license at all times. To the extent possible, re-invest into improving productivity and energy efficiencies.

Overall Description of Energy Support Program

The program was established to promote the competitiveness of Abu Dhabi as a manufacturing hub.

Entities can opt for obtaining certificate for the Energy Support Program pertaining to:

1. Electricity only
2. Gas only
3. Both Electricity and Gas.

The criteria for evaluating economic impact & productivity are the same for the three options mentioned above. Additionally, the criteria for electricity scoring is based on the connected load and availability of the entity's Energy Management System, while for the gas scoring, the criteria is based on the natural gas demand management.

Figure 1: ESP scoring criteria for New & Existing Companies – Electricity & Gas

Electricity				Gas						
New ME*	Existing ME*	weight	Categories			Criteria	weight	Categories		
Economic Impact (Investment)	Economic Impact	50%	Category A	Category B	Category C	Economic Impact	50%	Category A	Category B	Category C
Spending on logistics	Productivity	30%	Total Points >80	Total Points 60-79	Total Points 50-59	Productivity	30%	Total Points >80	Total Points 60-79	Total Points 50-59
Connection Load & EMS	Connection Load & EMS	20%	<div style="text-align: center;"> </div>			Demand Side Management Efficiency	20%	<div style="text-align: center;"> </div>		
Total Score of Criteria		100%				Gas Prices				
			20 Fils	22 Fils	25 Fils			7.9 AED/MMB TU	9.1 AED/MMB TU	10.3 AED/MMB TU

*Prices are subject to change.

Manufacturing entities can select their respective option and obtain separate certificates for Electricity and Gas.

For Electricity:

- **Preferential Rates covers the consumption amount benefitted directly towards the manufacturing entity's electricity bill.**
- **Preferential tariff is valid for one year and factories should apply for the next year to ensure that the criteria is met year-on-year that is reflected in the manufacturing entity's economic performance, productivity improvements**

and energy efficiency. Entities should apply well within the expiry of the current certificate to ensure continuity.

If the manufacturing entity scores less than 50 points, the currently prevailing standard tariff will be charged accordingly.

For Gas:

- covers the consumption amount which will be obtained through rebate mechanism paid directly to the beneficiary upon completion of each quarter.
- Discount valid for one year and manufacturing entities should apply for the next to ensure that the criteria is met year-on-year that is reflected in the manufacturing entity's economic performance, productivity improvements and the natural gas demand management. Entities should apply well within the expiry of the current certificate to ensure continuity.

If the manufacturing entity scored less than 50 points, the prevailing standard tariff will be charged accordingly.

The Evaluation Criteria

1. Economic Impact

Economic Impact – aims to build a robust value chain in the industrial sector in the Emirate of Abu Dhabi by creating employment opportunities for UAE nationals and increase the skilled resources in the Emirate of Abu Dhabi.

For Economic impact for New Companies, the following attributes are considered for assessment:

- (i) Investment in Abu Dhabi;
- (ii) Investment Top Up Score.

Figure 2: Economic impact criteria – New Companies

Factory Attributes	Formula		Total
Investment	$\frac{\text{Gross Book value of fixed asset \& Investment Properties of Manufacturing Entity assets in Abu Dhabi}}{\text{Total Gross Book value of fixed assets \& investment properties}}$	60%	50%
Investment Top Up	Investment top up [GBV in Abu Dhabi is between AED 5 Million – AED 150 Million]	40%	

For Economic impact for Existing Companies, the following attributes are considered:

- (i) Investment in Abu Dhabi;

- (ii) Investment Top Up Score;
- (iii) Emiratization;
- (iv) Emiratization No's
- (v) Skilled Employment;

Figure 3: Economic impact criteria – Existing Companies

Factory Attributes	Formula		Total
Investment	$\frac{\text{Gross value of Manufacturing Entity assets in Abu Dhabi}}{\text{Gross value of total assets}}$ <p style="text-align: center;">+</p> $\text{Increase of 5% between 5 Million – 150 Million DHS}$	<p style="text-align: right;">} 10%</p> <p style="text-align: right;">} 5%</p>	15%
Emiratization	Salaries of Emiratis / [Total Salaries * (0.2)]		10%
Emiratization No.	$\frac{\text{Growth in No. of Emiratis}}{\text{Original No. of Emiratis}}$		5%
Skilled Labour	$\frac{\text{AD Logistics fees \& Charges}}{\text{UAE Total Logistic fees \& Charges}}$		10%
Spending on Logistics	$\frac{\text{AD Logistics fees \& Charges}}{\text{UAE Total Logistic fees \& Charges}}$		10%
			50%

The weight of economic impact criteria with relation to the total score is 50%. Economic impact required documents and forms can be found in the forms section at <https://idb.added.gov.ae/Programs/ESP/existing>

2. Abu Dhabi (AD) Logistics

AD Logistics – aims to build a robust value chain across the logistics sector and its contribution to the industrial sector in the Emirate of Abu Dhabi.

For AD Logistics for New Companies, the following attributes are considered:

- (i) Abu Dhabi Logistics Charges;
- (ii) UAE logistics charges.

Figure 4: AD Logistics Criteria – New Companies

Factory Attributes	Formula		Total
Spending on Logistics	$\frac{AD\ Logistics\ fees\ \&\ Charges}{UAE\ Total\ Logistic\ fees\ \&\ Charges}$	30%	30%

The weight of supply chain criteria with relation to the total score is 30%. For Existing Companies, the AD Logistics Criteria is part of the Economic Impact evaluation.

3. Productivity Criteria

Productivity refers to how well an organization converts input (such as labor, materials, machines and capital) into outputs. The productivity is important as it drives the economy towards growth and attracts more investments due to the increase in profit when productivity increases. Assessing productivity can help the manufacturing entities to reduce the risk of costly errors and improve the ways to do business.

The productivity will be based on the value addition done by the manufacturing entity based on the total number of employees. Productivity output is capped at 1 (i.e., does not exceed 100% of the score).

The Productivity Criteria is only applicable to Existing Companies.

Figure 5: Productivity Criteria – Existing Companies

Factory Attributes	Formula		Total
Main Revenue	Total Revenue from production activities + finished good (end of year) + products that are not finished/work in process (end of year) – finished goods (beginning of year) – products that are not finished/work in process (beginning of year)	A	30%
Secondary Revenue	Rentals of Building + Other Miscellaneous income, (Attach a Detailed Statement)	B	
Total Revenue	Main Revenue + Secondary Revenue	C= A+B	
Intermediate Consumption	Cost of production – wages, salaries & bonuses in cash – Benefits granted to Employees – Depreciation) + (Total General & Administrative Expenses – Wages, salaries & bonuses in cash – Benefits granted to Employee – Depreciation) + Banking Charges	D	
Value Added	Total Revenue – Intermediate Consumption	E=C-D	
Employees	Number of employees at year end	F	
Productivity	$\frac{Value\ Added}{\# \text{ Number of employee at year end}}$	P = E / F	

The number of workers considered will be the number of workers paid under WPS of the entity as well as any outsourced workforce contributing to the entity's productivity.

Productivity score will be based on comparing the incremental improvement in the productivity ratio when taken in comparison to the previous year's actual productivity. The "Base Year Productivity" for those companies who will join for the first time will receive the full score as this will be their baseline.

Thus, previous year actual productivity will be used for evaluation of productivity score of each year for all the applicants after Base Year with degree of improvement over previous year productivity capped at 10%. A 10% improvement is progressive; thus a 10% improvement will correspond to a 100% productivity improvement score.

For the selection of industrial sector for any supplier, the major revenue stream from commercial activity will be considered, if a company has more than once revenue stream or production lines.

* Financial Income is excluded from the Revenue.

* Production cost is the cost incurred for the respective entity during the specified year of produced product.

4. **Connection load and Energy Management System (Electricity):**

The manufacturing entity will submit its site power connection details and Single Line Diagram for assessing the connectivity load. If the site is distribution connected for power, the connected load can be greater than, equal to or less than 5MW as stated in ADDC/AADC Site.

Both New & Existing Manufacturing entities, irrespective of their connection load, can be considered in the ESP. For entities having more than 5MW, 10% will be considered while the other 10% will be reviewed against Energy Management System checklist. For Manufacturing entities having less than 5MW, the full 20% will be reviewed against the Energy Management System checklist.

The total score of the connection load / EMS has a total weightage of 20%.

The Energy Management parameters, as approved by ADDC/AADC will also be submitted for evaluating the company for energy efficiency parameter.

Figure 5: EMS / Connection Load Criteria

Factory Attributes	Formula		Total
EMS	Energy Management system Score	10%	20%
Connection Load	Connectivity Load > 5MW	10%	

5. Demand Management System (Gas):

The manufacturing entity will scan and submit the respective gas demand data pertaining to their requested consumption and actual consumption in the preceding year. AD Ports being the Gas provider in the industrial zones, will provide the given percentages of consumption towards the initial requested demand. As per the agreement with AD Ports the applicable tariff for Gas will remain at 95% of the requested demand irrespective if the actual consumption is far less.

Considering this aspect of Demand management, the ESP considers the accuracy and appropriate planning of the natural gas demand and therefore will categorize scoring in this section as per the figure 4 below. For entities that are in the first year of contract with AD Ports, full score will be given under the Demand Management Side criteria.

Figure 4: Demand Management Side

Factory Attributes	Formula	Total
DSM	Gradual Score of the consumption percentage (75% - 105%)	20%

The scoring blocks can be determined as follows:

Demand Side Consumption	Score	Weight
Below 75%	0%	0%
75% - 79%	25%	5%
80% - 84%	50%	10%
85% - 89%	75%	15%
90% - 94%	90%	18%
95% - 100%	100%	20%
101% - 105%	100%	20%
Above 105%	0%	0%

Energy Support Program (ESP)

The program aims to support private manufacturing entities by enhancing their economic impact and improve their productivity by offering preferential Gas and Electrical rates to promote competitiveness and sustainability in the Emirates of Abu Dhabi.

Eligibility for the preferential tariffs is based on a criteria that includes economic impact, spending on logistics in Abu Dhabi, electric efficiency and/ or gas demand management efficiency.

Below are some important highlights of the terms and conditions of the support program:

1. Entities can opt for Electricity, Gas or Electricity and Gas both depending on their interest and requirements.
2. Any entities joining the program for the first time will their current year productivity as a base and be eligible for a full productivity score. The current productivity will be used for assessing incremental improvement in subsequent years.
3. Entities with a valid ESP certificate opting for the preferential gas tariff can utilize the same data already used for the ESP for economic & productivity impacts.

The only variable is the DMS score which needs to be ascertained to obtain a valid score for Gas. This can be applied through "Addition of Benefit" option. The validity of the certificate will remain the same as the existing ESP certificate, where the entity will then renew under the ESP for both Electricity and Gas.

4. All entities having existing ESP certificates are required to complete the full validity period and re-apply for ESP certificate renewal to ensure continuity of benefit.
Entities with existing score and validity will not be able to re-apply with the same financial statements to obtain a higher score. Also, no same financial statements can be used to apply for multiple ESP certificates.
5. Entities whose ESP certificates have lapsed and wish to rejoin the program will still undergo the evaluation process under the established criteria. Productivity and all related elements will still apply to the applicant and the certificate validity will be from the date when it is approved, and not retroactively, from the date of previous expiry
6. IDB reserves the right to evaluate each application independently and case to case approval of technical clarifications pertaining to the application and transition can be forwarded to IDB through the concerned Certifying Body for approval prior to engagement.



7. Preferential gas tariff will not apply directly towards the billing, rather will be settled every quarter. This will require submission of consumption bills and proof of payment, along with bank account confirmation letter.

Procedures

1. A list of the required documents and forms can be accessed from <https://idb.added.gov.ae/Programs/ESP>
2. Log in to the E- services using the existing portal username and password. <https://www.adbc.gov.ae/CitizenAccess/Welcome.aspx> alternatively use TAMM system.
3. On the main dashboard menu select "Energy Support Request".
4. Select the industrial license number you want to obtain for the benefits.
5. Insert the contact details (name, email and phone number)
6. You will be directed to an upload screen to upload all the required documents as specified on the website.
7. Once all the required documents have been uploaded, you will be directed to the review page and CB's selection.
8. Click on submit application (RFQ) and select 3 or more certifying bodies for a quote.
9. The short-listed certifying bodies will receive an intimation to quote, will review the documents and prepare the quotation. Any additional requirements will be specifically requested by the CB's if needed.
10. You will receive notifications when either the additional requirements or the quotations are submitted to which the entity is required to respond appropriately.
11. Log in to your account and review the received quotations from the certifying bodies to award to one of them.
12. The certifying body will commence auditing the application based on the identified criteria. You can be contacted by certifying body for further clarification.
13. Based on your choice, Distribution companies or AD ports will provide an input into the application (e.g., connection load or Demand Side Management or both) for approval or otherwise.
14. The certifying body will issue a balance score card specifying the achieved score in addition to a report summarizing your scores.
15. You need to sign the balance score card.
16. If the manufacturing entity fulfills all requirements and achieves a score of 50 points and above, IDB will issue an enrollment certificate to the program specifying the final score and the awarded category. Kindly note that the validity of the enrollment certificate is (1) one year from date of issue.
17. For Electricity, the distribution companies (ADDC or AADC, depending on the location of the entity) will be approached with the enrolment certificate to obtain the preferential tariff for your industrial entity.
18. For Gas tariff, the following will be submitted to IDB on quarterly basis as evidence:

- a. Gas Consumption data for the completed quarter in the form of invoices and respective billing
- b. Proof of payment supporting made in full toward the gas bills
- c. Bank account confirmation certificate from the bank addressed to IDB (once annually)

Accordingly, this information to be submitted to IDB to apply for reimbursement of the tariff difference, which will be paid direct to the beneficiaries account.

19. If the manufacturing entity score is below 50 points a regret letter will be issued from IDB, and you will be charged with the Standard Industrial Tariff. However, you are still eligible to reapply should any of the criteria be met at a later stage.
20. For any renewal applications, certificate validity will start from the date of previous certificate expiry valid for one year as per the new score. Time frame for renewal application will be **90 days** prior to expiry date to obtain renewal terms of one year from expiry date. Any application renewed before this will result in certificate issue date on actual approval date of the renewal.

FAQs

Question	Answer
1- What is Energy Support Program ?	<p>The Energy Support Program (ESP) to support the industrial sector entities by reducing the electricity and gas tariffs based on the eligibility criteria that includes economic impact, spending on logistics and the demand side management efficiency along with the energy management efficiency in the Emirates of Abu Dhabi.</p> <p>The program aims to support the private industrial sector by enhancing their economic impact and thrust their productivity by offering preferential Gas and Electrical rates to promote competitiveness in the Emirates of Abu Dhabi.</p>
2- Who is eligible to apply for Energy Support Program (ESP) program and does the Program cover other consumers than industrial?	<p>All the industrial facilities in Abu Dhabi holding valid industrial license issued by the IDB are eligible to apply for the program.</p> <p>The Program was established by the Industrial Development Bureau to cover all Industrial sectors in Abu Dhabi except Free Zone Entities.</p>
3- What type of industrial activities are included?	<p>All industrial activities approved within the emirates of Abu Dhabi are applicable for the program.</p>
4- What is the eligibility criteria for applying for the program as Existing Companies?	<p>The industrial entities which are in operation/production status for more than 6 months from date of issue of the production/operational license from ADDED are eligible as Existing companies</p>
5- What is the criteria for applying for the program as New Companies?	<p>The industrial Entities which have "under construction" license issued by ADDED and/or companies which are in operation for first 6 months from the date of issue of "production/operational" license issued by ADDED</p>
6- If my production license was issued in less than 1 year, can I apply to the program?	<p>Yes, the program is designed for all Entities both New and Existing with or without production status under different ESP program parameters. Separate application is processed as applicable for New or as Existing company. One company can be eligible</p>

	only under one category as “New” or “Existing” based on approved definitions of New and Existing Company.
7- I am part of the Energy support program, and would like to now apply for the Gas benefit?	The existing application for electricity and validity of certificate still stands. Entities can opt for certification of the gas benefit using the same financials and data that was used for electricity. The only evaluation required will be for the Demand Side Management which will consider the variable 20% in the scoring. The certification dates will be unified towards the existing certificate so that when reapplying, the entity can apply for both Electricity and Gas together under the Energy Support Program.
8- Who will have access to my documents since they are highly confidential?	All documents will be managed confidentially by the designated teams.
9- What are the benefits from the Program?	Manufacturing Entities could potentially qualify for special tariffs based on a set of criteria reflecting their economic value and their cost-to-serve.
10- Can Applicants with no existing factory in the Emirate of Abu Dhabi apply for the program?	The program is designed only for manufacturing entities in the Emirate of Abu Dhabi.
11- How Can I apply for this Program?	You can apply online by visiting https://idb.added.gov.ae/Programs/ESP/how-to-apply and following the instructions.
12- Can I hire my own Auditor for the ESP program?	The ESP certification is done by independent third parties known as Certifying Bodies that are selected and empaneled under the program by ADDED.
13- What is the evaluation process for my ESP application for New Companies?	Following criteria will be used to evaluate the new manufacturing entities in order to qualify for the ESP program under various categories: <ul style="list-style-type: none"> - Economic Impact - Abu Dhabi Logistics - Connectivity Load

	<ul style="list-style-type: none"> - Energy Management System or Demand Side Management
14- Are same evaluation parameters used for New and Existing Companies as stated above?	Yes, the above parameters apply for both New and Existing Company. However, Existing companies will be evaluated on productivity. Further the criteria requirements of the economic impact for NEW entities is far lower, therefore promoting the initial setup of factory in Abu Dhabi.
15- How much will the Certifying Body charge me?	The Manufacturing Entities may contact any or all of the Certifying Bodies independently for receiving the preferred quotation and select any Certifying Body of their choice.
16- What are the required documents?	<ul style="list-style-type: none"> - Audited Financial Statements/ management accounts as applicable - Asset Declaration Letter - Certified Labor list issued by MOHRE - ESP Manpower Declaration and Emirati Pension report. - ESP Skilled Employee declaration - ADDC Documents - DSM related supporting bills and documents (ADPC) - Any other documents as considered necessary for verification
17- Do I have to submit all these documents?	Yes, it is mandatory that you submit all these documents as applicable for New or Existing companies for formal evaluation process. The Certifying Bodies may also request for any additional verification documents as needed for the evaluation of the ESP application.
18- My Industrial License is in the renewal process, can I apply to the program?	A valid industrial license is mandatory for any ESP application. Manufacturing Entities must renew any expired licenses before applying to the ESP program.
19- Who will evaluate my ESP application?	As part of the Energy Support Program - ESP, ADDED has empaneled the Certifying Bodies to evaluate and verify all ESP applications under the Program (<u>A list of certifying bodies is provided in the User Guideline for ESP and also posted on the website https://idb.added.gov.ae/Programs/ESP/cbs.</u>

	Manufacturing entities should visit the website of ADDED and submit their ESP application online for evaluation purpose. All required documentation are required to be uploaded on the ESP portal for verification by IDB. In case of any system interruptions or maintenance, applications will be processed manually through email: ESP@ded.abudhabi.ae
20- How would I know the result of the evaluation of my ESP application?	You will receive a system generated ESP Enrolment Certificate and Evaluation Score Card mentioning the score and category approved under the ESP Program.
21- What will happen after approval of my online ESP certificate on the online portal?	IDB will issue an enrollment certificate to the Energy Support Program determining the category placement based on the final score. If the application score is below 50 points the entity will not be qualified for the reduced tariff as applicable for the qualified category. The Manufacturing Entity will be required to submit the online ESP Enrollment certificate to ADDC/ADDC/ADPC for availing the benefit of reduced tariff under the program.
22- What are the fees for the online application under the ESP program?	There are no fees for the online application on the ESP portal of ADDED.
23- Is there any other charges payable for the ESP program?	The Manufacturing Entity will be required to pay the charges as levied by the Certifying Bodies for evaluation an issuance of the ESP certificate scorecard under the ESP program.
24- Where can we get the site power connection details forum?	You can obtain the form from Distribution Company website: www.addc.ae main page under the electric tariff bar.
25- How can the supplier get verified for Electricity Connection Load for site power connection scoring?	The applicable Distribution Company will check the final approved single line diagram for verifying the Electricity Connection Load for the project site. Please note the actual consumption quantity is NOT being checked for the scoring but the approved Connection Load is taken into consideration for the project site.

	<p>For example: If the total consumption over the year is greater than 43,800MWH, then it is almost certain that your supply connection has a 5MW capacity. However, the electrical drawings provide the actual evidence.</p> <p>Also, the supply capacity of several sites cannot be combined for one application.</p>
<p>26- What are the consequences imposed on the investors in case of changes in the category qualifications?</p>	<p>Different rates will be applied depending on the manufacturing Entity performance and the score obtained from the ESP evaluation process.</p>
<p>27- Is there a hotline to support in case of any inquiries or complaints for this initiative? Please provide details.</p>	<p>Yes you may call IDB (02-8158888) or email us on (ESP@ded.abudhabi.ae)</p>
<p>28- What is the start and end year of Energy Support Program ?</p>	<p>The certificate validity is 1 year where the start is the date of issuing the certificate and the end is the expiry date of the certificate. The program is designed for 5 years.</p>
<p>29- Who can we contact at the Distribution company?</p>	<p>Mr. Jonathan Churchman Davies Email: j.churchman-davies@addc.ae T: +971 2 4161853</p>
<p>30- Where can we find the Supply Details Form?</p>	<p>The form can be downloaded from addc.ae main page "Energy Tariff".</p>
<p>31- What if the factory has more than one Distribution account number?</p>	<p>The Manufacturing Entity need to list all their industrial accounts for that site and licenses for the ESP application.</p>
<p>32- How long will it take to receive my ESP certificate?</p>	<p>The evaluation and verification of documents by the Certifying Body may take 4-5 weeks. The final ESP enrollment certificate issued by IDB may take 4-5 working days.</p>



Appendices (A)

- 1-Stakeholders Contact Information
- 2-Forms and Applications
- 3- Application process flow diagram
- 4- Application process – System screenshots

1- Stakeholders Contact Information

Table 2: IDB Form

Industrial Development Bureau	
IDB	esp@ded.abudhabi.ae

Table 3: DC Form

DC Form	
Jonathan Churchman Davies	j.churchman-davies@addc.ae
Imad AbuYousef	Imad.Abuyousef@addc.ae
Shaikha Al Ali	Shaikha.Alyahyaee@addc.ae
Tariq Husam Hasan Najar	tariq.najar@aadc.ae
Salem Sultan Salem Aldarei	SalemAlDerei@aadc.ae

Table 4: ADPC Form

AD Ports Form	
Shamsa Al Mansouri	shamsa.mansouri@kezaad.ae
Ahmed Al Ali	ahmed.alali@kezaad.ae

Table 4: Certifying Body Form

Certifying Bodies	
Al Raqamiya Management Consulting	mmq@alraqamiya.ae
	MahboobU@Alraqamiya.ae
ARC ASSOCIATES	dharmesh@arcauditing.ae
	bushra@arcauditing.ae
ARDENT Advisory & Accounting	certificate@ardentadvisory.com
	icv@ardentadvisory.com
	pjain@ardentadvisory.com
Assist Plus Accounting and Auditing	icv@assistplus.ae
	ritika@assistplus.ae
BAKER TILLY	peter@bakertillyjfc.com
	s.asghar@bakertillyjfc.com
	salman@bakertillyjfc.com
CROWE UAE	umesh.narayanappa@crowe.ae
	pratap.singh@crowe.ae

	gutubuddin.tilawadwala@crowe.ae
Deloitte & Touche (M.E.)	ahsraza@deloitte.com
	fsohawon@deloitte.com
	ESPad@deloitte.com
Ernst & Young	Bulund.iqbal@ae.ey.com
	Muhammad.arshad@ae.ey.com
	Sudheer.Ahmed@ae.ey.com
Evas International Chartered Accountants - Branch of Abu Dhabi 1	vijay@evasinternational.com
	sandeep@evasinternational.com
Focus Auditing Accounting - Al Hashemi	tarek@focusauditing.com
	m.thabet@focusauditing.com
GRANT THORNTON AUDIT AND ACCOUNTING LIMITED - ABU DHABI	samer.hijazi@ae.gt.com
	moaaz.alam@ae.gt.com
HLB HAMT Chartered Accountants - Abu Dhabi Branch	nithin@hlbhamt.com
	gireesh@hlbhamt.com
Kreston Menon Chartered Accountants	mmanoj@krestonmenon.com
	favas@krestonmenon.com
MAZARS CHARTERED ACCOUNTANTS	jaffer@mazars.ae
	afsal.m@mazars.ae
	amir.riaz@mazars.ae
M B C AUDITING & ACCOUNTING	p.joardar@mayurbatragroup.com
	a.mehta@mayurbatragroup.com
	t.singaporewala@mayurbatragroup.com
PKF ACCOUNTANTS & BUSINESS ADVISORS	iyotin@pkfuae.com
	prawal@pkfuae.com
Protiviti Global Business Consulting	manish.laligam@protivitiiglobal.me
	saurabh.dubey@protivitiiglobal.me
United Auditing - Branch of Abu Dhabi 1	nav@emiratesca.com
	vinay@emiratesca.com
Zayed Chartered Accountant for Auditing	info@zcaa.ae
	m.shah@zcaa.ae



2- Forms and Applications

The Manufacturing Entity should be able to provide the following forms to support their completion of the information on the platform

[1- Audited Financial Report](#)

[2- General Questionnaire](#)

[3- Investment](#)

[4- Abu Dhabi Logistics](#)

[5- Manpower Declaration](#)

[6- Asset Declaration](#)

[7- Number of UAE national workforce](#)

[8- Certified labors list issued by Ministry of Human Resources & Emiratization \(MOHRE\)](#)

[9- Skilled Employment Declaration](#)

1- Audited Financial Report

All applicants are required to provide the financial statements available for the last available financial year, such that the audited statements are not older than 18 months from the date the application reaches IDB for final review. For companies exceeding 6 months in operation and do not have audited financial statements, the management accounts for a period no less than 6 months can be used for ESP calculations.

In case the supplier prepares consolidated financials for a group of companies and has more than one factory operating under the entity, then the supplier needs to submit the **audited financials** of each factory which should reconcile with consolidated financials. The audited financial statements must be IFRS compliant.

In case Supplier has consolidated or combined financials and it is not a group of companies having separate factories operating under the entity, however, operates with separate licenses under the same entity (such as branch license, commercial license, free zone licenses in other Emirates etc.) approval from IDB to be obtained prior to proceeding with ESP application. This is for consideration from IDB if the consolidated financials can be considered, if separate audited standalone financials are required or whether Management Accounts breakup certified by the supplier can be accepted and the level of sampling that is required. The approval and requirements are at sole discretion of Industrial Development Bureau.

Companies are not eligible to apply for the ESP using the same audited financial statements 2 years in a row despite the period being less than 18 months.

2- General Questionnaire

All applicants are required to fill in the questionnaire based on the reported financial year. The details provided in the questionnaire will not be considered for economic impact calculation or auditing.

3- Investment

A. Assets Description

Fixed Assets **owned** by the Manufacturing Entity as per the Audited Financial Statement along with the location (i.e., Inside Abu Dhabi or Outside Abu Dhabi).

Fixed Assets will include the following categories:

- (i) Property, Plant and Equipment (including any ERP costs)
- (ii) For IT companies, software development costs will also be included
- (iii) Capital Work in progress
- (iv) Investment Property

Energy Support Program

All other intangibles must be excluded from investments

The investments outside the Emirate of Abu Dhabi should also be reflected appropriately in the manufacturing entities submission template.

In case the manufacturing entities has revalued their property, plant and equipment, the value of the property, plant and equipment shall be reduced by the extent of the balance in the revaluation reserve at the balance sheet date.

B. Gross Book Value

For all the assets listed, the manufacturing entities shall provide the Gross Book Value as per the Audited Financial Statements.

C. Location

Manufacturing entities shall select one of the locations from value list – “Inside Abu Dhabi” or “Outside Abu Dhabi”

D. Investment Calculation:

The investment is calculated as under:

Gross Value of Assets in Abu Dhabi / Gross book Value of Total Assets

4- Abu Dhabi Logistics

A. Manufacturing entities must provide information for the following cost incurred:

- (i) Abu Dhabi (AD) Logistics fees & charges
- (ii) Total UAE Logistics fees & Charges

B. AD Logistics Calculation:

{AD Logistics fees & charges} ÷ {Total UAE Logistics fees & Charges}

5- Manpower Declaration

All official documentation and declaration supporting the payroll and outsource employees

6- Asset Declaration

All official documentation and declaration supporting the assets owned by the company with its location

7- Number of UAE national workforce

All official documentation stating the number of UAE national on payroll including pension report.

Energy Support Program

8- Certified labors list issued by Ministry of Human Resources & Emiratization (MOHRE).

All official documentation supporting the number UAE national workforce, total workforce and other relevant manpower verification.

9- Skilled Employment Declaration

All official documentation including MoHRE skill level designation confirmation and declaration supporting the number of skilled and unskilled workforce on payroll of the company.

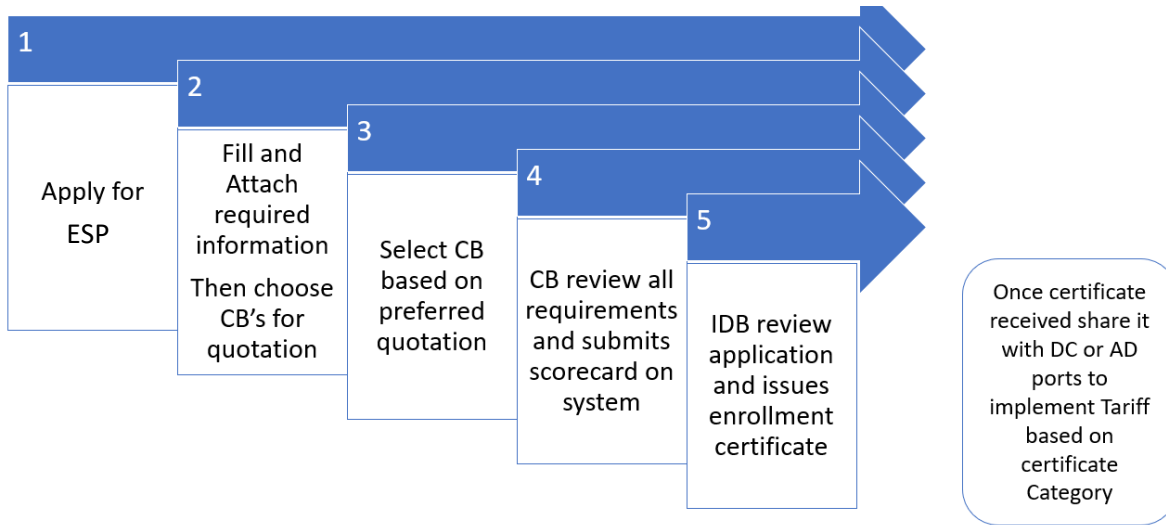
Final checks by applicant

After filling in the templates, applicant is advised to verify all the details and ensure that it is aligned to audited financial statements. It is recommended that applicants engage their Finance and other concerned staff to verify the figures.

3- Application process flow diagram

The Diagram below explains the steps required in the completion of the electricity tariff application process and the stakeholders owning each of the steps.

Figure 2: Process flow diagram



4- Application process – System screenshots

1. Log in to [TAMM](#) using the existing username and password. On the main dashboard, select “Request to Join Energy Support Program”.
2. Select the industrial license number for which you want to obtain the Energy Support Certificate.

(Figure 4.1)

The screenshot shows the TAMM system interface for the 'Request to Join Energy Tariff Incentive Program'. The page title is 'Request to Join Energy Tariff Incentive Program'. Below the title, there is a section titled 'Select Licence' with the instruction: 'Please select a licence number to obtain the Energy Tariff Incentive Certificate. Please make your selection and proceed to the next section'. A table titled 'My Licences List' displays one licence entry: IN-2012076, ALADDIN BUILDING OF COMMERCIAL VESSELS - SOLE PROPRIETORSHIP L.L.C. Below the table, there is a 'Note' section stating: 'If your licence number is not listed above, please [link your licence](#) or [contact](#) the TAMM contact center (800 555)'. On the right side, there is a 'Process' section with two steps: '1 Fill up Application' and '2 Get Certificate'. Below the process section, there is a 'Relevant Entity' section with the logo of the Department of Economic Development. At the bottom, there is a 'NEXT' button and a 'Cancel' link.

3. Review the displayed information and select the “Energy Type” you would like to apply for. If there is an existing valid ESP certificate under this license, this information will also be displayed on the screen. Entities may opt to apply for a new Energy Support Certificate up to 100 days prior to expiry of the existing certificate.

In order to submit a new application for Electricity, Gas, or both, select the appropriate option(s) and update the corporate bank account information.

Addition of Gas to an existing certificate may be done at any time during the validity of the certificate. In such case, select "Gas" only and update the corporate bank account information. If the application is approved, the benefit will be remitted to this account on a quarterly basis upon submission of invoices and proof of payment made to AD Ports.

(Figure 4.2)

Home › Business In Abu Dhabi › Register Your Business › Industrial Licences

Request to Join Energy Tariff Incentive Program

Enter Request Details

Please select for which energy type you require to issue tariff. You may select one or more options. Once you have done this, please proceed to the next section.

Licence Details	
Licence Number	IN-2012076
Company Name	ALADDIN BUILDING OF COMMERCIAL VESSELS - SOLE PROPRIETORSHIP L.L.C.

Energy Type

Please select the energy services you would like to apply for.

Gas
Not Available

Select

Electricity
Available

Select

Bank Details

Please provide the bank details

BANK NAME: Bank of Emirates

BANK ACCOUNT NUMBER: 1110001230243345

IBAN NUMBER: AE1234567890

Process

- 1 **Fill up Application**
[Hide steps](#)
- 2 **Enter Request Details**
- 3 **Select Certifying Bodies**
- 4 **Upload Documents**
- 5 **Add Contact Information**

2 **Get Certificate**
[Show steps](#)

Relevant Entity

طوقا تنمية الاقتصادية
DEPARTMENT OF ECONOMIC DEVELOPMENT

[Show details](#)

- From the list of empaneled Certifying Bodies, select at least 3 entities that you would like to receive quotes from, to proceed to the next step.

(Figure 4.3)

Home · Business In Abu Dhabi · Register Your Business · Industrial Licences

Request to Join Energy Tariff Incentive Program

Select Certifying Bodies

Please select the certifying bodies you want to receive quotation from. Please note you should choose at least 3 certifying bodies to continue with this service.

Search
<input type="checkbox"/> Ardent Advisory & Accounting
<input type="checkbox"/> Baker Tilly MKM Chartered Accountants
<input type="checkbox"/> Crowe Mak
<input checked="" type="checkbox"/> Deloitte & Touche (Middle East)
<input checked="" type="checkbox"/> Ernst & Young (Middle East)
<input checked="" type="checkbox"/> KPMG
<input type="checkbox"/> Mazars Chartered Accountants
<input type="checkbox"/> MBC Auditing and Accounting - ADH
<input type="checkbox"/> PKF Accountants and Business Advisors

Your application has been autosaved.

[← BACK](#) [NEXT →](#) [Cancel](#)

Process

- 1 Fill up Application**
Hide steps
 - Select Licence
 - Enter Request Details
- 2 Get Certificate**
Show steps
 - 3 Select Certifying Bodies**
 - 4 Upload Documents
 - 5 Add Contact Information

Relevant Entity

دائرة التنمية الاقتصادية
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[Show details](#)

5. Upload the requested documents. Depending on the energy type being applied for, the documents requested may vary and include any or more of the below:

- Audited Financial Statements / Management Accounts, as applicable;
- Bank Account Confirmation Letter, addressed to ADDED;
- Certified Labor List from MOHRE;
- Agreement for Sale and Purchase of Natural Gas.

(Figure 4.4)

Home > Business in Abu Dhabi > Register Your Business

Request to Join Energy Tariff Incentive Program

Upload Documents

Please upload the requested documents.

AUDITED FINANCIAL STATEMENTS/ MANAGEMENT ACCOUNTS AS APPLICABLE

SELECT FILE or drop file(s) here

File types .jpg .pdf .png Max. 10MB per file

BANK ACCOUNT CONFIRMATION LETTER

SELECT FILE or drop file(s) here

File types .jpg .pdf .png Max. 10MB per file

✔ Your application has been autosaved

← BACK NEXT → Cancel

Process

- 1 Fill Application**
[Hide steps](#)
 - ✔ Select Licence
 - ✔ Enter Request Details
 - ✔ Select Certifying Bodies
- 4 Upload Documents**
- 5 Add Contact Information**

2 Get Certificate

[Show steps](#)

Relevant entity

دولة التنمية الاقتصادية
DEPARTMENT OF ECONOMIC DEVELOPMENT

[Show details](#)

- Update the contact details (name, email, and phone number) of the Company representative who will be the key point of contact with respect to the application. Then click on "Submit" to continue.

(Figure 4.5)

Home › Business In Abu Dhabi › Register Your Business › Industrial Licences

Request to Join Energy Tariff Incentive Program

Add Contact Information

Please enter the contact details below. This will be used for any future correspondence related to this application.

I am the contact person for this application.

NAME: Ibrahim Alnuaimi

MOBILE NUMBER: +971

EMAIL ADDRESS: businessadu5@gmail.com

By clicking this, I approve the sharing of my data, information and all other documents to be submitted, with the Abu Dhabi Department of Economic Development, and all other relevant parties.

Your application has been autosaved.

[Show details](#)

[BACK](#) [SUBMIT](#) [Cancel](#)

Process

- 1 Fill up Application** (hide steps)
 - Select Licence
 - Enter Request Details
 - Select Certifying Bodies
 - Upload Documents
 - Add Contact Information**
- 2 Get Certificate** (show steps)

Relevant Entity

مكتب تنمية الصناعة
DEPARTMENT OF ECONOMIC DEVELOPMENT

- You will now need to wait until the preliminary check is complete and one or more of the selected Certifying Bodies provide a quote or notify you of any missing / additional documentation requirements. You may then proceed to upload the missing information (Figure 4.7) or directly award the contract by selecting the Certifying Body and clicking on "Award Contract" (Figure 4.6).

(Figure 4.6)

Home › Business In Abu Dhabi › Register Your Business › Industrial Licences

Request to Join Energy Tariff Incentive Program

Receiving Quotations

Reference number: **IETR-4108510** Submitted on: **8 Mar 2023**

Please wait while we receive the quotation amounts from the relevant certifying bodies. You will be notified about changes to your application's status on the registered email address & via SMS on the registered phone number. Upon receiving the quotations, it is advisable to download and thoroughly review them to make a well-informed decision. After a selection has been made, kindly proceed with the application process by formally awarding the contract to the selected certifying body.

Quotation Summary	Certifying Bodies	Status	Quotation Amount	Comments	Actions
<input checked="" type="radio"/>	Deloitte & Touche (Middle East)	Completed	AED 20000		
<input type="radio"/>	Ernst & Young (Middle East)	Completed	AED 30000		
	KPMG	Awaiting Customer Action		The are additional requirements needed before this application can proceed.	

[VIEW FEEDBACK](#) [AWARD CONTRACT](#)

Process

- Fill up Application [Show steps](#)
- Get Certificate [Hide steps](#)
 - Submit Application
 - Review Quotations
 - Get Approval
 - Download Certificate

Relevant Entity

وزارة التنمية الاقتصادية
DEPARTMENT OF ECONOMIC DEVELOPMENT

[Show details](#)

(Figure 4.7)

Home › Business In Abu Dhabi › Register Your Business › Industrial Licences

Request to Join Energy Tariff Incentive Program

Application Returned!

Reference number: **IETR-4108510** Submitted on: **8 Mar 2023**

One or more entities have requested for more information. Please review this feedback and update your application. Alternatively, you can continue your application by awarding the contract to certifying bodies with quotes available.

Feedback	Certifying Body	Comment
	KPMG	The are additional requirements needed before this application can proceed.

Upload Documents

Please upload the required documents based on the feedback above. You can upload as many documents as needed.

[SELECT FILE](#) or drop file(s) here

File type: pdf, png, jpg Max. 10 MB per file

Note

As this is collective feedback from the selected entities, some requested documents may be redundant and should be uploaded only once. Please note that all entities will receive the document(s) you upload.

[GO BACK TO QUOTATIONS](#) [SUBMIT](#)

Process

- Fill up Application [Show steps](#)
- Get Certificate [Hide steps](#)
 - Submit Application
 - Review Quotations
 - Get Approval
 - Download Certificate

Relevant Entity

وزارة التنمية الاقتصادية
DEPARTMENT OF ECONOMIC DEVELOPMENT

[Show details](#)

8. Once awarded, the Certifying Body will contact you to begin the engagement and perform the Agreed Upon Procedures (AUP) in connection with the application.
9. The Certifying Body will then proceed to complete the fieldwork and route the application to the Distribution Companies for their validation. For Electricity, the application will be routed to Abu Dhabi Distribution Company (ADDC) or Al Ain Distribution Company (AADC) depending on the location of the Factory. And for Gas, the application will be routed to AD Ports.
10. Once the application is verified and validated, it will be submitted to the Industrial Development Bureau (IDB) for review. Depending on the stage of review, the status of the application will be displayed in the below manner.

(Figure 4.8)

Home › Business In Abu Dhabi › Register Your Business › Industrial Licences

Request to Join Energy Tariff Incentive Program

Your Application Review is in Progress

Reference number: **IETR-4108510** Submitted on: **8 Mar 2023**

Your application has been sent for approval to the selected entity and the Department of Economic Development. You will be notified about changes to your application status on the registered email address and mobile number. You may also check the status of your application at any time by visiting My Locker.

Approval Status		
Entity	Status	Comments
Awarded CB	✔ Completed	-
DC	✔ Completed	-
IDB	🔄 In Progress	-

[VISIT MY LOCKER](#)

Process

- 1 **Fill up Application** [Show steps](#)
- 2 **Get Certificate** [Hide steps](#)
 - ✔ Submit Application
 - ✔ Review Quotations
 - 🔄 Get Approval
 - 4 Download Certificate

Relevant Entity

دائرة التنمية الاقتصادية
DEPARTMENT OF ECONOMIC DEVELOPMENT

[Show details](#)

11. After review, if the manufacturing entity scores 50 points or above, IDB will issue an enrolment certificate specifying the energy type, final score, and approved category. However, if the manufacturing entity scores below 50 points, a regret letter will be issued from IDB, and you will be charged with the Standard Industrial Tariff.

Kindly note that the validity of the enrollment certificate is (1) one year from date of issue.

(Figure 4.9)

The screenshot shows the Tamm portal interface. At the top, there is a navigation bar with a search icon, the Tamm logo, and a user profile icon. Below the navigation bar, the breadcrumb trail reads: Home > Business In Abu Dhabi > Register Your Business > Industrial Licences. The main heading is "Request to Join Energy Tariff Incentive Program". A green checkmark icon indicates a successful status. The main message is "Your Certificate Has Been Issued" with a reference number "IETR-4108510" and a submission date of "8 Mar 2023". Below this, it states "Your certificate has been issued and you can download it below." There are two buttons: "DOWNLOAD CERTIFICATE" and "VISIT DASHBOARD". On the right, a "Process" flow is shown with four steps: 1. Fill up Application (Show steps), 2. Get Certificate (Hide steps), 3. Submit Application, 4. Review Quotations, 5. Get Approval, 6. Download Certificate. The first two steps are marked with green checkmarks, and the second step is highlighted with a dark circle. There are also two orange buttons with smiley faces on the right side of the process flow.



Appendices (B)

Table 8: ISIC activities

Group	Activity	ISIC code
Food and Beverages	Animals Meats Preparation	1010101
	Meat Products Production	1010102
	Animal Offal Processing	1010104
	Poultry Meats Preparation	1010901
	Poultry Products Production	1010902
	Poultry Offal Processing	1010903
	Fish and Seafood Processing and Preserving	1020001
	Fish and Seafood Products Production	1020002
	Fish Processing and Preserving on Vessels Engaged	1020003
	Seaweed Processing	1020004
	Fruits and Vegetables Processing and Packaging	1030001
	Fruit or Vegetables Food Products Manufacturing	1030003
	Industrial Potatoes Peeling	1030004
	Potatoes Processing and Preserving	1030006
	Fruit or Vegetables Juices Manufacturing	1030009
	Fresh Fruits and Vegetables Concentrates Production	1030010
	Jams, and Table Jellies Manufacturing	1030012
	Fruit, Nuts and Vegetables Preserving	1030014
	Nuts Roasting	1030015
	Fruits and Vegetables Perishable Prepared Foods Manufacturing	1030016
	Vegetable Oils Refining and Manufacturing	1040101
	Vegetable Ghee (Margarine) Manufacturing	1040102
	Animal Oils and Fats Manufacturing	1040201
	Fish and Marine Mammal oils Extraction	1040202
	Oils Production Residuals Products Production	1040901
	Liquid Milk Manufacturing	1050001
	Butter Manufacturing	1050002
	Cheese and Curd Manufacturing	1050003
	Yogurt Manufacturing	1050004
	Milk Cream Manufacturing	1050005
	Ice Cream Manufacturing	1050006
	Dried and Concentrated Milk Manufacturing	1050007
Lactose and Casein Manufacturing	1050009	
Milk-Based Drinks Manufacturing	1050010	
Grain and Crops Milling	1061001	
Cereal Breakfast Foods Manufacturing	1061003	
Rice Milling	1061005	

	Flour Products' Prepared Mixes and Doughs Manufacturing	1061011
	Vegetables Milling	1061012
	Grain Starch Manufacturing	1062001
	Corn Oil Manufacturing	1062002
	Glucose, Glucose Syrup, Maltose and Similar Manufacturing	1062003
	Bread and Rolls Manufacturing	1071001
	Fresh Products, Pastry, and Baked Stuffed Manufacturing	1071002
	Fresh Cake Kinds Manufacturing	1071003
	Mathai Manufacturing	1071004
	Dry Bakery Products Manufacturing	1071005
	Frozen Pastries Manufacturing	1071006
	Preserved Pastry Goods and Cakes Manufacturing	1071007
	Snack Products Manufacturing	1071008
	Tortillas Manufacturing	1071009
	Sugar Refining and Sugar Substitutes Manufacturing	1072001
	Sugar Cubes Manufacturing	1072002
	Sugar Packaging	1072003
	Molasses Manufacturing	1072004
	Cocoa and Cocoa (Butter, Fat and Oil) Manufacturing	1073101
	Chocolate and Chocolate Confectionery Manufacturing	1073102
	Sugar Confectionery Manufacturing	1073901
	Tahineya Sweets Manufacturing	1073902
	Eastern Sweets Manufacturing	1073903
	Chewing Gum Manufacturing	1073904
	Confectionery Lozenges and Pastilles Manufacturing	1073905
	Macaroni and Noodles and Similar Manufacturing	1074001
	Couscous Manufacturing	1074002
	Canned or Frozen Pasta Products Manufacturing	1074003
	Other Activities Related to Manufacture of macaroni, noodles, couscous and similar farinaceous products	1074099
	Meat or Poultry Dishes Manufacturing	1075001
	Fish Dishes Manufacturing	1075002
	Vegetables Prepared Dishes Manufacturing	1075003
	Canned Stews and Vacuum-Prepared Meals Manufacturing	1075004
	Yeast Manufacturing	1079001
	Food-Grade Salt Processing	1079002
	Tea and Maté Blending	1079004
	Coffee Decaffeinating and Roasting	1079005
	Herb Infusions Manufacturing	1079006
	Salt Packaging	1079008

	Spices, Sauces and Condiments Manufacturing	1079009
	Baby Foods Manufacturing	1079011
	Artificial Concentrates Manufacturing	1079012
	Egg Products and Egg Albumin Manufacturing	1079014
	Vinegar Manufacturing	1079017
	Gelatin Food Manufacturing	1079019
	Artificial Honey and Caramel Manufacturing	1079021
	Soups and Broths Manufacturing	1079022
	Non-Dairy Milk and Cheese Substitutes Manufacturing	1079023
	Popcorn Manufacturing	1079024
	Corn with Cheese Snacks Manufacturing	1079025
	Coffee Products Production	1079026
	Extracts and Preparations Based on Tea or Maté Manufacturing	1079027
	Perishable Prepared Foods Manufacturing	1079028
	Foods Containing Homogenized Ingredients Manufacturing	1079029
	Prepared Farms Animals Feeds, it's Concentrates and Supplements Manufacturing	1080001
	Prepared Pets Feeds Manufacturing	1080003
	Farm Animals Unmixed (Single) Feeds Preparation	1080005
	Non-Alcoholic Wine Manufacturing	1102901
	Malt Manufacturing	1103102
	Non-Alcoholic Beer Manufacturing	1103103
	Non-Alcoholic Beverages Manufacturing	1104101
	Bottled Waters Production	1104201
	Soft Drinks Manufacturing	1104204
	Fruit Flavored Drinks Manufacturing	1104902
Textiles	Textile Fibers Preparatory Operations	1311001
	Yarns and Threads of All Kinds Spinning and Manufacturing	1311002
	Paper Yarn Manufacturing	1311008
	Broad Woven Fabrics Manufacturing	1312001
	Woven Pile and Chenille Fabrics Manufacturing	1312003
	Glass Fibres Woven Fabrics Manufacturing	1312004
	Carbon and Aramid Threads Woven Fabrics Manufacturing	1312005
	Imitation Fur by Weaving Manufacturing	1312006
	Textile and Related Bleaching and Dyeing	1313001
	Textiles and Wearing Apparel Silk-Screen Printing	1313002
	Knitted and Crocheted Fabrics Processing and Manufacturing	1391001
	Imitation Fur by Knitting Manufacturing	1391002
	Made-Up Tarpaulins, Tents, Camping Goods, Sails, and Loose Covers Manufacturing	1392001

	Made-Up Curtains, Bedspreads and Furniture or Machines Covers Manufacturing	1392002
	Blankets Manufacturing	1392003
	Tires Covers Manufacturing	1392006
	Made-Up Quilts, Cushions, Pillows Sleeping Bags of All Kind and Similar Manufacturing	1392008
	Made-Up Flags, Banners, Pennants and Similar Manufacturing	1392009
	Life Jackets, Parachutes and Similar Manufacturing	1392011
	Made-Up Bed, Table, Toilet or Kitchen Linen Manufacturing	1392014
	Textile Material Bags and Sacks Manufacturing	1392015
	Textile Floor Coverings Manufacturing	1393001
	Needle-Loom Felt Floor Coverings Manufacturing	1393003
	Twines and Ropes of Textile Fibers or Strip and Like Manufacturing	1394001
	Knotted Netting Manufacturing	1394002
	Ropes or Nettings Products Manufacturing	1394003
	Special Purpose Fabrics Manufacturing	1399001
	Textile Hosepiping Manufacturing	1399005
	Textile Labels and Badges and Similar Manufacturing	1399006
	Automotive Trimmings Manufacturing	1399007
	Textiles Shoe-Lace Manufacturing	1399008
	Transmission or Conveyor Belts Manufacturing	1399009
	Felt Manufacturing	1399010
	Tulles and Like Fabrics, Lace and Embroidery, Pieces, Strips or Motifs Manufacturing	1399011
	Textile Ornamental Trimmings Manufacturing	1399012
Wearing apparel, fur	Men's Underwears and Nightwears Manufacturing	1410101
	Men's Outerwears Manufacturing	1410102
	Work Wears Manufacturing	1410103
	Children Outerwears Manufacturing	1410104
	Children Underwears and Nightwears Manufacturing	1410105
	Ladies' Outerwears Manufacturing	1410106
	Ladies Underwears and Nightwears Manufacturing	1410107
	Leather Wearing Apparel and Its Accessories Manufacturing	1410108
	Babies' Garments and Sports Wears Manufacturing	1410112
	Hats and Caps Manufacturing	1410117
	Clothing Accessories Manufacturing	1410119
	Fur Skins Headgear Manufacturing	1410120
	Textile Footwear Without Applied Soles Manufacturing	1410121
	Military Garments Manufacturing	1410122
	Custom Tailoring	1410912
	Fur Wearing Apparel and Clothing Accessories Manufacturing	1420002
Knitted or Crocheted Wearing Apparel Manufacturing	1430001	

	Hosiery and Socks of All Kinds Manufacturing	1430002
Leather, leather products and footwear	Hides and Skins Tanning, Dyeing and Dressing	1511001
	Leather of All Kinds Manufacturing	1511002
	Composition Leather Manufacturing	1511003
	Fur Skins and Hides With Hair On Tanning, Dyeing and Dressing	1511004
	Luggage, Handbags and The Like Manufacturing	1512001
	Driving Belts and Leather Diverse Articles Manufacturing	1512002
	Saddlery and Harness Manufacturing	1512003
	Leather Shoe-Lace Manufacturing	1512004
	Footwear for All Purposes Manufacturing	1520001
	Sandals Manufacturing	1520002
	Slippers Manufacturing	1520003
	Footwear Leather Parts Manufacturing	1520004
	Wood products (excl. furniture)	Unassembled Wooden Flooring Manufacturing
Wood Drying		1610006
Wood Sawdust Manufacturing		1610007
Wood Sawing, Planing and Machining		1610008
Wood Chemical Treatment		1610009
Veneer Sheets Manufacturing		1621001
Densified Wood Manufacturing		1621002
Particle Board and Fibreboard Manufacturing		1621004
Plywood, and Similar Laminated Wood Boards Manufacturing		1621005
Latching of Wooden Panels		1621006
Wooden Doors, Windows, Shutters and Their Frames Manufacturing		1622001
Fireproof Wooden Doors Manufacturing		1622002
Wooden Beadings and Mouldings, Shingles and Shakes Manufacturing		1622003
Pre-Fabricated Wooden Buildings and Parts Manufacturing		1622004
Wooden Beams, Rafters, Roof Struts Manufacturing		1622008
Fixed Wooden Partitions Manufacturing		1622009
Wooden Mobile Homes Manufacturing		1622010
Wooden Stairs and Handrails Manufacturing		1622011
Wooden Barrels, Tubs and Other Coopers' Products Manufacturing		1623001
Wooden Cable-Drums Manufacturing		1623002
Wooden Packing Cases, Boxes, Crates and Similar Packings Manufacturing		1623003
Wooden Pallets of All Kinds and Other Load Boards Manufacturing		1623005
Natural Cork Processing and Agglomerated Cork Manufacturing		1629101
Plaits and Plaiting Materials Products Manufacturing	1629103	
Basket-Ware and Wickerwork Manufacturing	1629104	

	Natural or Agglomerated Articles Manufacturing	1629105
	Wooden Tools Handles and Bodies, Brooms, Brushes Manufacturing	1629901
	Wooden Clothes Hangers and Clothespins Manufacturing	1629902
	Wooden Household Utensils and Kitchenware Manufacturing	1629903
	Wooden Boot or Shoe Parts Manufacturing	1629904
	Wooden Spools, Cops, Reels and Similar Articles of Turned Wood Manufacturing	1629905
	Smoking Pipe Wooden Blocks Manufacturing	1629906
	Wooden Curtains Manufacturing	1629907
	Wooden Umbrellas, Canes and Similar Handles Manufacturing	1629908
	Jewellery Wooden Cases, Cutlery and Similar Articles Manufacturing	1629909
	Wooden Mirrors, Pictures and Artists' Canvases Frames Manufacturing	1629910
	Wooden Decorative Products Manufacturing	1629911
	Fire Logs Manufacturing	1629912
	Wooden Signboards Manufacturing	1629913
Paper and paper products	Paper Pulp Manufacturing	1701001
	Paper and Paperboard Manufacturing	1701002
	Paper and Paperboard Processing	1701003
	Paper and Paperboard Laminated Boards Manufacturing	1701004
	Cotton-Linters Pulp Manufacturing	1701005
	Waste Paper Pulp and Ink Removal Manufacturing	1701006
	Corrugated Paper and Paperboard Manufacturing	1702001
	Corrugated Paper or Paperboard Containers Manufacturing	1702002
	Paper Boxes and Packages Manufacturing	1702003
	Paper Sacks and Bags Manufacturing	1702004
	Office Box Files and Similar Articles Manufacturing	1702005
	Paper Cups , Dishes and Trays Manufacturing	1709001
	Printing and Writing Ready Used Paper Manufacturing	1709003
	Books, Albums and Similar Educational and Commercial Stationery Manufacturing	1709004
	Egg Trays and Other Moulded Pulp Packaging Products Manufacturing	1709005
	Envelopes and Letter-Cards Manufacturing	1709006
	Paper Handkerchiefs, Towels, and Serviettes Manufacturing	1709008
	Sanitary Towels, Tampons, and Babies Napkins and Its Liners Manufacturing	1709009
	Gummed or Adhesive Ready Used Paper Manufacturing	1709013
	Paper Stationery Assortment Writing Compendiums Manufacturing	1709014
Wallpaper and Similar Wall Coverings Manufacturing	1709015	
Computer Printout Ready Used Paper Manufacturing	1709016	
Self Adhesive Labels Manufacturing	1709017	
Filter Paper and Paperboard Manufacturing	1709018	

	Paper and Paperboard Bobbins, Spools, Cops and Others Manufacturing	1709020
	Textile Wadding and Wadding Articles Manufacturing	1709021
Printing and publishing	Business Forms and Other Commercial Printing	1811001
	Posters Printing	1811002
	Newspapers, Magazines and Other Periodicals Printing	1811003
	Books and Brochures Printing	1811004
	Postage Stamps and Similar Printing	1811005
	Maps and Atlases Printing	1811009
	Advertising Catalogues Printing	1811010
	Cheques and Other Security Papers Printing	1811015
	Banknotes Currencies Printing	1811016
	Labels and Tags Printing	1811017
	Diaries Notebooks and Calendars Printing	1811018
	Non Papers Different Materials Direct Printing	1811019
	Personal Stationery and Other Printed Matter Printing	1811020
	Music Manuscripts Printing	1811021
	Printed Sheets Binding	1812001
	Composition and Typesetting	1812002
	Plate-Making Services	1812004
	Artistic Works Preparation	1812005
	Printing Products Design	1812007
	Reproduction Audio Recordings on Various Recording Media	1820001
Reproduction Video Recordings on Various Recording Media	1820002	
Reproduction Software and Data on Discs and Tapes	1820003	
Coke, refined petroleum products, nuclear fuel	Crude Coal and Lignite Tars Production	1910002
	Coke and Semi-Coke Production	1910003
	Pitch and Pitch Coke Production	1910004
	Coke Oven Gas Production	1910005
	Agglomeration of Coke	1910006
	Fuel Oil and Refinery Gases Production	1920001
	Road Coverings and Petrochemical Industry Products Manufacturing	1920005
	Oil-Based Lubricating Oils or Greases Manufacturing	1920006
	Petroleum Jelly Manufacturing	1920010
	Paraffin Wax Manufacturing	1920011
	Natural Gas Liquefaction	1920013
	Engines Motors Fuel Production	1920017
Blending of Biofuels.	1920018	
Chemicals and chemical products	Chemical Elements Manufacturing	2011003

Inorganic Industrial or Medical Gases Manufacturing	2011005
Dry Ice Manufacturing	2011006
Distilled Water Manufacturing	2011008
Synthetic Aromatic Products Manufacturing	2011009
Inorganic Chemical Compounds Manufacturing	2011010
Alkalis, Lyes and Other Inorganic Bases Manufacturing	2011011
Calcium Carbonate Powder Manufacturing	2011012
Inorganic Acids Manufacturing	2011014
Basic Organic Chemical Acids Manufacturing	2011017
Compounds Basic Organic Chemicals Manufacturing	2011018
Synthetic Glycerol Manufacturing	2011019
Straight or Complex Fertilizers Manufacturing	2012002
Urea, Crude Natural Phosphates and Potassium Salts Manufacturing	2012005
Associated Nitrogen Products Manufacturing	2012006
Ammonia and Caustic Soda Manufacturing	2012008
Crudes Plastics in Primary Forms Manufacturing	2013001
Synthetic Rubber in Primary Forms Manufacturing	2013003
Synthetic Rubber and Natural Rubber Mixtures Manufacturing	2013004
Rubber-like Gums Manufacturing	2013005
Synthetic Sponge Manufacturing	2013006
Insecticides, Rodenticides, Fungicides and Herbicides Manufacturing	2021001
Plant Growth Regulators and Anti-Sprouting Products Manufacturing	2021003
Disinfectants Manufacturing	2021004
Paints and Varnishes Manufacturing	2022001
Caulking Compounds and Similar Manufacturing	2022003
Prepared Pigments and Colours Manufacturing	2022004
Organic Composite Solvents and Thinner Manufacturing	2022005
Prepared Paint or Varnish Removers Manufacturing	2022006
Printing Ink Manufacturing	2022007
Vitrifiable Enamels, Glazes, Engobes and Similar Preparations Manufacturing	2022009
Soap Manufacturing	2023001
Washing Powders and Detergents Manufacturing	2023002
Dish-Washing Preparations Manufacturing	2023004
Textiles Softeners Manufacturing	2023005
Perfumes and Toilet Water Manufacturing	2023008
Agarwood and Incense Manufacturing	2023009
Deodorants and Bath Salts Manufacturing	2023011
Beauty and Make-Up Preparations Manufacturing	2023012
Dentifrices and Oral Hygiene Preparations Manufacturing	2023013

Denture Fixative Preparations Manufacturing	2023014
Shaving Preparations Manufacturing	2023015
Hair Care Preparations Manufacturing	2023016
Cleaning and Polishing Products Manufacturing	2023018
Manicure and Pedicure Preparations Manufacturing	2023020
Depilatories Manufacturing	2023021
Sunburn Prevention and Sun Tan Preparations Manufacturing	2023022
Deodorizing Rooms Preparations Manufacturing	2023023
Crude Glycerol Manufacturing	2023024
Organic Surface-Active Agents Manufacturing	2023025
Fire Extinguishing Materials Manufacturing	2029001
Explosives and Pyrotechnic Products Manufacturing	2029003
Resinoids Manufacturing	2029005
Glues and Prepared Adhesives Manufacturing	2029006
Writing and Drawing Ink Manufacturing	2029008
Textiles and Leather Finishing Used Chemical Materials Manufacturing	2029009
Cements Prepared Additives Manufacturing	2029010
Oilfields Chemicals Manufacturing	2029011
Photographic Uses Chemical Preparations Manufacturing	2029012
Photographic Plates and Films Manufacturing	2029013
Anti-Knock and Antifreeze Chemical Preparations Manufacturing	2029014
Composite Diagnostic or Laboratory Reagents Chemicals Manufacturing	2029018
Gelatine and Its Derivatives Manufacturing	2029019
Essential Oils Manufacturing (Essence)	2029021
Extracted Natural Aromatic Products Manufacturing	2029022
Aromatic Distilled Waters Manufacturing	2029023
Matches Manufacturing	2029024
Welding Powders and Pastes Manufacturing	2029025
Activated Carbon, Auxiliary Agents and Anti Corrosions Chemicals Manufacturing	2029026
Chemically Modified Oils And Fats Manufacturing	2029027
Propellant Powders Manufacturing	2029028
Synthetic or Artificial Staple Fibers Manufacturing	2030002
Synthetic or Artificial Filament Tow Manufacturing	2030003
Medicaments Manufacturing	2100101
Veterinary Medicines Manufacturing	2100106
Medical and Surgical Dressing Materials Manufacturing	2100107
Radioactive In-Vivo Diagnostic Substances Manufacturing	2100108
Chemical Contraceptive Products Manufacturing	2100109
Medical Diagnostic Preparations Manufacturing	2100110

	Botanical Products Preparation for Pharmaceutical use	2100901
	Biotech Pharmaceuticals Manufacturing	2100904
	Chemically Pure Sugars Manufacturing	2100905
Rubber and plastics products	Rubber Tyres Manufacturing	2211001
	Tyres Inner Tubes Manufacturing	2211002
	Tyre Rebuilding and Retreading	2211003
	Rubber Plates, Sheets ,Rods and Profile Shapes Manufacturing	2219001
	Rubber Tubes, Pipes and Hoses Manufacturing	2219002
	Rubber Conveyor and Transmission Belts or Belting Manufacturing	2219003
	Rubber Rings and Seals Manufacturing	2219009
	Rubber Threads and Ropes Manufacturing	2219010
	Rubber Roller Coverings Manufacturing	2219011
	Disposable Plastic Cutlery Manufacturing	2220101
	Plastic Tableware, Kitchenware and Toilet Articles Manufacturing	2220102
	Plastic Tubes , Pipes, Hoses and its Fittings Manufacturing	2220103
	Semi-Manufactures of Plastic Products Manufacturing	2220106
	Plastic Bags and Sacks Manufacturing	2220108
	Plastic Ropes Manufacturing	2220111
	Plastic Chips Manufacturing	2220115
	Non-Woven Plastic Materials Manufacturing	2220116
	Plastic Cards Manufacturing	2220120
	Plastic Buckets and Containers Manufacturing	2220124
	Plastic Bottles and Similar Containers Manufacturing	2220125
	Plastic Floor, Wall or Ceiling Coverings Manufacturing	2220126
	Plastic Models and Maquettes Manufacturing	2220127
	Self-Adhesive Plastic Tapes Manufacturing	2220131
	Plastic Tanks and Reservoirs Manufacturing	2220134
	Plastic Closures Articles Manufacturing	2220135
	Plastic Stationery Binders Manufacturing	2220136
	Plastic Cloth Hangers Manufacturing	2220137
	Plastic Sanitary Ware Manufacturing	2220138
	Plastic Road Blocks Manufacturing	2220139
	Plastic Headgear Manufacturing	2220141
Plastic Eye Glasses Frames Manufacturing	2220146	
Fiber Glass Plastic Products Manufacturing	2220148	
Plastic Curtain Manufacturing	2220149	
Plastic Pallets Manufacturing	2220150	
Plastic Doors, Windows, Frames, Shutters, and Similar Manufacturing	2220151	
Plastic Artificial Stone Manufacturing	2220152	

	Sponge Products Manufacturing	2220153
	Non-Electrical Plastic Signs Manufacturing	2220154
	Plastic Fasteners Articles and Similar Manufacturing	2220155
	Fiberglass Tanks and Reservoirs Manufacturing	2220901
	Fiberglass Tubes , Pipes, Hoses Manufacturing	2220902
	Fiberglass Sanitary Ware Manufacturing	2220903
	Fiberglass Poles and Masts Manufacturing	2220904
	Fiberglass Prefabricated Buildings Manufacturing	2220905
	Fiberglass Boxes, Cases and Similar Containers Manufacturing	2220906
Non-metallic mineral products	Glass and Crystal other Domestic Articals and Drinking Glasses Manufacturing	2310001
	Glass Fibers and Wool Glass Manufacturing	2310004
	Glass Mirrors Manufacturing	2310007
	Stained Glass Forming	2310008
	Glass and Crystal Bottles and Containers Manufacturing	2310009
	Enameling Glass Bottles	2310010
	Glass Multiple-Walled Insulating Units Manufacturing	2310011
	Toughened or Laminated Flat Glass Manufacturing	2310012
	Glass Figurines Manufacturing	2310014
	Flat Glass Manufacturing (Floatation)	2310018
	Glass Insulators and its Fittings Manufacturing	2310020
	Glass Paving Blocks Manufacturing	2310021
	Glass Rods and Tubes Manufacturing	2310022
	Lamps Glass Envelopes Manufacturing	2310023
	Laboratory, Hygienic or Pharmaceutical Glassware Manufacturing	2310024
	Heat-Insulating Ceramic Products Manufacturing	2391001
	Refractory Ceramic Bricks, Blocks and Tiles and Smilar Manufacturing	2391002
	Refractory Mortars, Concretes and Similar Manufacturing	2391003
	Ceramic Sanitary Fixtures Manufacturing	2392001
	Strctural Non-Refractory Clay Building Products Manufacturing	2392002
	Ceramics Electrical Insulators and Insulating Fittings Manufacturing	2393001
	Ceramic Laboratory, Chemical and Industrial Products Manufacturing	2393002
	Ceramic Tableware, Domestic and Toilet Articles Manufacturing	2393005
	Clinkers and Hydraulic Cements Manufacturing	2394001
Lime Manufacturing	2394004	
Gypsum Manufacturing	2394005	
Construction Precast Articles Manufacturing	2395001	
Ready-mix and Dry-mix Concrete and Mortars Manufacturing	2395002	
Fiber Glass Cement Products Manufacturing	2395004	

	Prefabricated Structural Components Manufacturing	2395005
	Construction Plaster Products Manufacturing (Gypsum)	2395008
	Asbestos-cement, Cellulose Fiber-cement and the Like Products Manufacturing	2395009
	Stones Cutting, Shaping and Finishing	2396003
	Stones Sanitary Ware Manufacturing	2396005
	Stones Decorative Products Manufacturing	2396006
	Stone Furniture Manufacturing	2396007
	Mineral Insulating Materials Manufacturing	2399001
	Worked Mica and Articles of Mica or Peat or Graphite Manufacturing	2399003
	Non Metal False Ceiling Manufacturing	2399006
	Carbon and Graphite Fibers and its Products Manufacturing	2399007
	Natural or Artificial Abrasive Products for Millstones, Sharpening or Polishing	2399008
	Insulated Pipes Manufacturing	2399009
Basic metals	Ferro-Alloys Production	2410101
	Primary Steel Forms Production	2410102
	Iron or Steel Scrap Ingots Remelting	2410103
	Steel Hot-Rolled and Cold-Rolled Flat-Rolled Products Manufacturing	2410104
	Steel Cold Forming Open Sections Manufacturing	2410105
	Cold Drawing or Stretching Steel Wires Manufacturing	2410106
	Steel Seamless Tubes, Pipes and Hollow Profiles Manufacturing	2410107
	Steel Welded Tubes and Pipes Manufacturing	2410108
	Steel Tubes Fittings of All Kinds Manufacturing	2410109
	Steel in Ingots or Other Primary Forms Production	2410110
	Steel Semi-Finished Products Production	2410111
	Direct Reduction of Iron Ferrous Products Production	2410112
	Steel Hot-Rolled Open Sections Manufacturing	2410113
	Hot-Rolled Steel Bars and Rods Manufacturing	2410901
	Steel Bars Preparation	2410902
	Steel Railway Track Materials (Unassembled Rails) Manufacturing	2410903
	Steel Bars and Solid Sections by Cold Processes Manufacturing	2410904
	Smelting, Rolling, Traction, and Extracting Basic Non-Ferrous Metals	2420001
	Production of Aluminium Oxide (Alumina)	2420003
	Production of Aluminium From Waste Electrolytic Refining	2420004
	Basic Precious Metals Production and Refining	2420005
	Precious Metal Semi-Products Production	2420006
	Non-Ferrous Metals Wires by Drawing Manufacturing	2420009
	Aluminium Wrapping Foil Production	2420010
	Aluminium (Tin) Foil Laminates Manufacturing	2420011

	Precious Metal Foil Laminates Manufacturing	2420012
	Silver Rolled Onto Base Metals Production	2420013
	Non-Ferrous Metals Sections Manufacturing	2420014
	Non-Ferrous Metals Alloys Production	2420015
	Metals Semi-Manufacturing	2420016
	Casting of Iron Castings	2431001
	Cast Iron Tubes, Pipes, Hollow Profiles and Fittings Manufacturing	2431002
	Tubes and Pipes Fittings of Cast-Steel Manufacturing	2431003
	Casting of Malleable Cast-Iron Products	2431006
	Casting of Steel Castings	2431007
	Casting of Semi-Finished Steel Products	2431008
	Seamless Steel Tubes and Pipes by Centrifugal Casting Manufacturing	2431009
	Casting of Precious Metal Castings	2432001
	Casting of Non-Ferrous Metal Castings	2432002
Fabricated metal products	Construction Metal Framework and Skeletons and Parts thereof Manufacturing	2511003
	Metal Prefabricated Buildings Manufacturing	2511005
	Metal Trash Tubes Manufacturing	2511007
	Fireproof Metal Doors Manufacturing	2511008
	Metal Industrial Frameworks Manufacturing	2511010
	Floor Attachment Metal Room Partitions Manufacturing	2511016
	Metal Doors, Windows and Their Frames, Shutters and Gates Manufacturing	2511017
	Metal Reservoirs, Tanks and Similar Containers Installed as Fixtures Manufacturing	2512001
	Central Heating Boilers and Radiators Manufacturing	2512006
	Compressed or Liquefied Gas Metal Containers Manufacturing	2512008
	Steam or other Vapours Generators Manufacturing	2513001
	Pipe Systems Manufacturing	2513003
	Parts for Marine or Power Boilers Manufacturing	2513004
	Heavy Weapons Manufacturing	2520001
	Hunting, Sporting or Protective Firearms and Ammunition Manufacturing	2520002
	War Ammunition Manufacturing	2520004
	Metal Forging, Pressing, Stamping and Roll-Forming	2591006
	Powder Metallurgy	2591007
	Metal Coating	2592001
	Metals Deburring, Blasting, Tumbling, and Cleaning	2592004
Non-metallic Coating of Metals	2592009	
Metals Colouring and Engraving	2592010	
Machining and Forming of Metals	2592011	
Razors and Razor Blades Manufacturing	2593001	

	Hand Tools Manufacturing	2593002
	Moulding Boxes and Moulds (Except Ingot Moulds) Manufacturing	2593003
	Cutlasses, Swords, Bayonets and Similar Manufacturing	2593004
	Machines Knives and Cutting Blades Manufacturing	2593005
	Saws and Saw Blades Manufacturing	2593006
	Hand and Machine Tools Interchangeable Tools Manufacturing	2593007
	Press Tools Manufacturing	2593008
	Padlocks, Locks, Keys, Hinges and The Like Manufacturing	2593009
	Vices and Clamps Manufacturing	2593011
	Food Products Tins and Cans, and Collapsible Containers Manufacturing	2599101
	Metal Pails, Boxes, Cans, and Drums Manufacturing	2599102
	Bolts, Screws, Nuts and Similar Threaded Products Manufacturing	2599104
	Metal Cable, Plaited Bands and Similar Articles Manufacturing	2599105
	Household Metal Utensils Manufacturing	2599106
	Containers Metallic Closures Manufacturing	2599107
	Office Use Metal Goods Manufacturing	2599108
	Welding Wire, Rods, Electrodes and Similar Products Manufacturing	2599112
	Non-Electrical Metal Signs Manufacturing	2599113
	Metal Baths, Sinks, Washbasins and Similar Manufacturing	2599116
	Metal Scouring Pads Manufacturing	2599117
	Safes, Strongboxes, Armoured Doors and Similar Manufacturing	2599121
	Nails and Pins Manufacturing	2599124
	Drainage Chambers Covers Manufacturing	2599126
	Metal Hair Curlers, Umbrella Handles and Frames, Combs Manufacturing	2599128
	Metal Flatware Manufacturing	2599129
	Metal Cables Non-Electrically Conductive Manufacturing	2599132
	Metal Badges and Metal Military Insignia Manufacturing	2599133
	Metal Ladders Manufacturing	2599134
	Insulated Metal Plates Manufacturing	2599305
	Springs Manufacturing	2599307
	Screw Machines Products Manufacturing	2599401
	Articles Made of Wire Manufacturing	2599902
	Chain Manufacturing	2599904
Office, accounting and computing machinery	Calculating Machines Manufacturing	2817001
	Photocopy Machines Manufacturing	2817002
	Typewriter Manufacturing	2817003
	Coin Counting and Wrapping Machinery Manufacturing	2817004
	Postage Meters, Mail Handling Machines and Collating Machinery Manufacturing	2817005

Office-Type Binding Equipment Manufacturing	2817006
Toner Cartridges Manufacturing	2817007
Calculators Manufacturing	2817008
Pencils Sharpeners Manufacturing	2817009
Staplers and Staple Removers Manufacturing	2817010
Tapes Dispensers Manufacturing	2817011
Blackboards, Whiteboards and Marker Boards Manufacturing	2817012
Electron Tubes Manufacturing	2610002
Electronic Wafers and Semiconductors Manufacturing	2610003
Diodes, Transistors and Related Discrete Devices Manufacturing	2610004
Electronic Resistors Manufacturing	2610005
Printer, Monitor, and USB Cables and Similar Manufacturing	2610006
Bare Printed Circuit Boards Manufacturing	2610007
Printed Circuit Boards Loading Components	2610008
Electronic Capacitors Manufacturing	2610011
Microprocessors Manufacturing	2610012
Electronic Connectors Manufacturing	2610013
Light Emitting Diodes (LED) Manufacturing	2610014
Display Components Manufacturing	2610015
Electronic Inductors Manufacturing	2610016
Interface Cards Manufacturing	2610017
Printers Manufacturing	2620004
Computer Terminals Not Mechanically Operated Manufacturing	2620005
Smart Card Readers Manufacturing	2620006
Scanners Manufacturing	2620007
Desktop Computers Manufacturing	2620010
Laptop Computers Manufacturing	2620011
Mainframe Computers Manufacturing	2620012
Hand-Held Computers Manufacturing	2620013
Computer Storage Devices Manufacturing	2620014
Dedicated Computer Terminals Manufacturing	2620015
Multi-Function Office Equipment Manufacturing	2620016
Manufacturing of multi-dimensional printers	2620017
Manufature of quantum computing products	2620018
Data Communications Equipment Manufacturing	2630001
Radio and Television Studio and Broadcasting Equipment Manufacturing	2630002
Transmitting and Receiving Antennas Manufacturing	2630003
Infrared Devices Manufacturing	2630005
Burglar and Fire Alarm Systems Manufacturing	2630006

	Manufacture of sensors and communication systems	2630007
	Manufacture of jamming equipment and their systems	2630009
	Manufacture of security and surveillance equipment	2630010
	Video Cassette Recorders and Duplicating Equipment Manufacturing	2640001
	Microphones Manufacturing	2640002
	Household-Type Video Cameras Manufacturing	2640003
	Television Monitors and Displays Manufacturing	2640004
	Video Games Consoles Manufacturing	2640005
	CD and DVD Players Manufacturing	2640006
	Televisions Manufacturing	2640007
	Headphones Manufacturing	2640008
	Speakers Systems Manufacturing	2640009
	Environmental Controls and Appliances Automatic Controls Manufacturing	2651003
	Consumption Meters Manufacturing	2651004
	Incubators and Miscellaneous Laboratory Apparatus for Weighting, Measuring, Testing and similar Manufacturing	2651007
	Physical Properties Testing and Inspection Equipment Manufacturing	2651008
	Laboratory Analytical Instruments Manufacturing	2651009
	Hydronic Limit Controls Manufacturing	2651010
	Flame and Burner Control Manufacturing	2651011
	Humidistats Manufacturing	2651012
	Automotive Emissions Testing Equipment Manufacturing	2651013
	Meteorological Instruments Manufacturing	2651014
	Radiation Detection and Monitoring Instruments Manufacturing	2651015
	Spectrometers Manufacturing	2651016
	Thermometers Liquid-in-Glass and Bimetal Types (Except Medical) Manufacturing	2651017
	Measuring and Testing Electricity and Electrical Signals Instruments Manufacturing	2651018
	Radar Equipment Manufacturing	2651019
	Manufacture of phenomena monitoring devices	2651020
	Manufacture of measurement and control equipment	2651021
	Watches and Clocks of All Kinds Manufacturing	2652001
	Time-Recording, Measuring and Displaying Intervals Manufacturing	2652003
	Watch and Clock Cases of All Kinds Manufacturing	2652004
	Time Switches and Other Releases Manufacturing	2652005
	Clocks and Watches Components of All Kinds Manufacturing	2652006
	Irradiation Apparatus and Tubes Manufacturing	2660002
	Medical Laser Equipment Manufacturing	2660003
	Pacemakers Manufacturing	2660007
	Hearing Aids Manufacturing	2660009

	Computerized Tomography Scanners Manufacturing	2660010
	Positron Emission Tomography Scanners Manufacturing	2660011
	Magnetic Resonance Imaging (MRI) Equipment Manufacturing	2660012
	Medical Ultrasound Equipment Manufacturing	2660013
	Electrocardiographs Manufacturing	2660014
	Electromedical Endoscopic Equipment Manufacturing	2660015
	Food and Milk Irradiation Equipment Manufacturing	2660016
	Manufacture of biomedical and human augmentation devices	2660017
	Coating, Polishing and Mounting of Lenses	2670003
	Optical Magnifying Instruments Manufacturing	2670004
	Film Cameras and Digital Cameras Manufacturing	2670005
	Optical Measuring and Checking Devices and Instruments Manufacturing	2670008
	Lenses and Prisms Manufacturing	2670009
	Manufacture of mixed reality and digital simulation devices	2670010
	Blank Magnetic Audio and Video Tapes Manufacturing	2680001
	Blank Magnetic Audio and Video Cassettes Manufacturing	2680002
	Blank Diskettes Manufacturing	2680003
	Blank Optical Discs Manufacturing	2680004
	Hard Drive Media Manufacturing	2680006
Electrical machinery and apparatus	Electric Motors Manufacturing	2710001
	Electric Distribution Transformers Manufacturing	2710003
	Electric Power Distribution Control Panels Manufacturing	2710005
	Power Generators Manufacturing	2710006
	Solar Panels Manufacturing	2710012
	Solar Panels Assembling	2710013
	Power Switching Equipment Manufacturing	2710016
	Electric Power Switches Manufacturing	2710017
	Power Circuit Breakers Manufacturing	2710018
	Transmission and Distribution Voltage Regulators Manufacturing	2710019
	Electrical Relays Manufacturing	2710020
	Electric Fuses Manufacturing	2710021
	Arc-Welding Transformers Manufacturing	2710022
	Fluorescent Ballasts (Transformers) Manufacturing	2710023
	Electric Power Distribution Substation Transformers Manufacturing	2710024
	Distribution Level Voltage Surge Suppressors Manufacturing	2710025
	Manufacture of alternative energy equipment	2710026
	Wet Cell Batteries Manufacturing	2720001
	Dry Cell Batteries Manufacturing	2720002

Electrical Accumulators and Parts Manufacturing	2720004
Primary Cells and Batteries Manufacturing	2720006
Lead Acid Batteries Manufacturing	2720007
NiCad Batteries Manufacturing	2720008
NiMH Batteries Manufacturing	2720009
Lithium Batteries Manufacturing	2720010
Fibers Optic Cables Manufacturing	2731001
Insulated Wires and Cables Manufacturing	2732001
Lamp Holders Manufacturing	2733005
Electrical Wiring Switches Manufacturing	2733006
Electrical Outlets and Sockets Manufacturing	2733007
Electrical Conduits and Fittings Manufacturing	2733008
Bus Bars and Electrical Conductors Manufacturing	2733009
Transmission Poles and Line Hardware Manufacturing	2733010
Plastic Non-Current-Carrying Wiring Devices Manufacturing	2733011
Electrical Wiring Boxes Manufacturing	2733012
Electrical Lamps of All Kinds Manufacturing	2740001
Ceiling Lighting Fixtures Manufacturing	2740002
Chandeliers Manufacturing	2740003
Street Lighting Fixtures Manufacturing	2740008
Flashlights Manufacturing	2740009
Non-Electrical Lighting Equipment Manufacturing	2740010
Spotlights Manufacturing	2740011
Refrigerators Manufacturing	2750001
Domestic Water Coolers Manufacturing	2750002
Freezers Manufacturing	2750003
Washing Machines and Dryers Manufacturing	2750004
Electrical Ovens, Cookers and Hotplates Manufacturing	2750005
Domestic Electrical Water Heaters Manufacturing	2750006
Domestic Non-Electric Cooking and Heating Equipment Manufacturing	2750009
Electrical Space Heaters and Household-Type and Portable Fans Manufacturing	2750010
Domestic Coffee or Tea Makers Manufacturing	2750011
Ventilating or Recycling Hoods Electric Domestic Appliances Manufacturing	2750012
Domestic Dishwashers Manufacturing	2750013
Domestic Electrothermic Appliances Electric Heating Resistors and Similar Manufacturing	2750014
Battery Chargers, Solid-State Manufacturing	2790001
Electrical Door Opening and Closing Devices Manufacturing	2790002
Electronic Scoreboards Manufacturing	2790003
Electrical Signalling Equipment Manufacturing	2790004

	Electrical Welding and Soldering Equipment Manufacturing	2790005
	Electrical Signs Manufacturing	2790007
Machinery and equipment n.e.c.	Turbines and Parts Thereof Manufacturing	2811001
	Marine Engines Manufacturing	2811002
	Railway Engines Manufacturing	2811003
	Boilers-Turbines Sets Manufacturing	2811004
	Pistons, Piston Rings, Carburetors and Such for All Engines Manufacturing	2811005
	Internal Combustion Engines Inlet and Exhaust Valves Manufacturing	2811006
	Hydraulic and Pneumatic Components Manufacturing	2812001
	Fluids Power Systems Manufacturing	2812002
	Hydraulic Transmission Equipment Manufacturing	2812003
	Liquids Pumps Manufacturing	2813001
	Industrial Taps and Valves Manufacturing	2813003
	Sanitary Taps and Valves Manufacturing	2813004
	Air or Vacuum Pumps and Air or Gas Compressors Manufacturing	2813005
	Internal Combustion Engines Pumps Manufacturing	2813006
	Heating Taps and Valves Manufacturing	2813007
	Hand Pumps Manufacturing	2813008
	Ball and Roller Bearings and Parts Thereof Manufacturing	2814001
	Mechanical Power Transmission Equipment Manufacturing	2814002
	Gears, Gearing and Gear Boxes and Other Speed Changers Manufacturing	2814003
	Industrial and Laboratory Furnaces, Ovens, and Incinerators Manufacturing	2815001
	Burners Manufacturing	2815002
	Permanent Mount Non-Electric Household Heating Equipment Manufacturing	2815003
	Permanent Mount Electric Space and Swimming Pool Heaters Manufacturing	2815005
	Household-Type Furnaces Manufacturing	2815006
	Mechanical Stokers and Parts Thereof Manufacturing	2815007
	Lifting or Handling Works Trucks Manufacturing	2816002
	Pulley Tackle and Hoists, Winches, Capstans and Jacks Manufacturing	2816004
	Derricks, Cranes, Mobile Lifting Frames, Straddle Carriers and Similar Manufacturing	2816005
	Lifting and Handling Equipment Specialized Parts Manufacturing	2816007
	Lifts, Escalators and Moving Walkways Manufacturing	2816009
Access Cradles Manufacturing	2816010	
Conveyors, Telepherique and Similar Manufacturing	2816011	
Calculating Machines Manufacturing	2817001	
Photocopy Machines Manufacturing	2817002	
Typewriter Manufacturing	2817003	

Coin Counting and Wrapping Machinery Manufacturing	2817004
Postage Meters, Mail Handling Machines and Collating Machinery Manufacturing	2817005
Office-Type Binding Equipment Manufacturing	2817006
Toner Cartridges Manufacturing	2817007
Calculators Manufacturing	2817008
Pencils Sharpeners Manufacturing	2817009
Staplers and Staple Removers Manufacturing	2817010
Tapes Dispensers Manufacturing	2817011
Blackboards, Whiteboards and Marker Boards Manufacturing	2817012
Motor Drills and Hammer Drills Hand Tools Manufacturing	2818001
Motor Stapling and Nailing Hand Tools of All Kinds Manufacturing	2818003
Motor Circular or Reciprocating Saws Hand Tools Manufacturing	2818006
Liquids Filtering or Purifying Machinery and Apparatus Manufacturing	2819101
Liquefying Air or Gas Machinery Manufacturing	2819105
Air-Conditioning Machines Manufacturing	2819201
Air Conditioners Requisites Manufacturing	2819204
Attic Ventilation Fans Manufacturing	2819206
Industrial Refrigerating or Freezing Equipment Manufacturing	2819207
Non Sensitive Weighing Machinery Manufacturing	2819901
General Purpose Machinery Parts Manufacturing	2819903
Projecting, Dispersing or Spraying Liquids or Powders Equipment Manufacturing	2819904
Heat Exchangers Manufacturing	2819908
Gaskets and Similar Joints Manufacturing	2819909
Agricultural and Forestry Tractors Manufacturing	2821001
Lawnmowers Machinery Manufacturing	2821002
Harvesting and Threshing Machinery Manufacturing	2821003
Agricultural Spraying Machinery Manufacturing	2821004
Cleaning, Sorting or Grading Agricultural and Farmer Products Machines Manufacturing	2821005
Soil Preparation, Planting or Fertilizing Agricultural Machinery Manufacturing	2821007
Milking Machines Manufacturing	2821008
Farms Animals Keeping Machinery and Agricultural Preparation Equipment Manufacturing	2821009
Manufacture of agriculture technology and equipment	2821010
Working Materials Machines Tools Manufacturing	2822001
Stamping or Pressing Machine Tools Manufacturing	2822002
Particle Boards Manufacture and the Like Presses Manufacturing	2822003
Electroplating Machinery Manufacturing	2822004
Removal or Planing or Crushing Materials Process Machines Tools Manufacturing	2822005

Machine Tools Parts and Accessories Manufacturing	2822006
Hydraulic Presses, Brakes and Hammering Forming Machines Manufacturing	2822007
Machines and Equipment for Handling Hot Metals Manufacturing	2823001
Metal-Rolling Mills and It's Rolls Manufacturing	2823002
Underground Continuous-Action Elevators and Conveyors Manufacturing	2824001
Boring, Cutting, Sinking and Tunnelling Machinery Manufacturing	2824002
Concrete and Mortar Mixers Manufacturing	2824003
Treating Minerals Machinery Manufacturing	2824004
Track Laying and Construction or Mining Tractors Manufacturing	2824006
Earth-Moving Machinery Manufacturing	2824007
Pile Drivers and Extractors, Spreaders, Surfacing and Similar Machinery Manufacturing	2824008
Bulldozer and Angle-Dozer Blades Manufacturing	2824009
Oil and Gas fields Equipment Manufacturing	2824010
Food Processing Machines and Equipment Manufacturing	2825101
Agricultural Dryers Manufacturing	2825102
Beverages Preparation Machinery Manufacturing	2825103
Clean, Sort or Grade Seeds, Grain or Dried Leguminous Vegetables Machinery Manufacturing	2825104
Hotels and Restaurants Food Preparation Machinery Manufacturing	2825105
Produce Flour Machinery Manufacturing	2825106
Preparation Tobacco and Producing its Products Machinery Manufacturing	2825901
Textile Fibers Preparation Machines Manufacturing	2826001
Preparing and Producing Man-Made Textile Fibers and Yarns Machines Manufacturing	2826002
Textile Machinery Auxiliary Machines and Equipment Manufacturing	2826003
Textile Fabric Treatment Machinery Manufacturing	2826004
Textile Fabrics Handling Process Machines Manufacturing	2826005
Laundry Machinery Manufacturing	2826006
Sewing Machines, Its Heads and Needles Manufacturing	2826007
Producing or Finishing Felt or Non-Woven Machines Manufacturing	2826008
Making, Repairing Footwear and Leather or Fur Skins Products Machinery Manufacturing	2826009
Working Soft Rubber or Plastics and its Products Machinery Manufacturing	2829001
Paper and Paperboard Making Machinery Manufacturing	2829002
Printing and Bookbinding Machines and Printing Supporting Activities Machines Manufacturing	2829004
Wood, Paper Pulp, Paper and Paperboard Dryers Manufacturing	2829005
Electric or Electronic Lamps and Similar Assembly Machines Manufacturing	2829006
Glass or Glassware Production or Hot-Working Machines Manufacturing	2829007

	Pipeline Processing Tools and Equipments for special Purpose Used Manufacturing	2829016
	Robots and Simulation Devices Manufacturing	2829017
	Roundabouts, Swings, Shooting Galleries and other Fairground Amusements Manufacturing	2829018
	Making Paper Pulp Machinery Manufacturing	2829019
	Paper or Paperboard Articles Producing Machinery Manufacturing	2829020
	Special Purposes Industrial Robots Manufacturing	2829021
Motor vehicles, trailers, semi-trailers	Passengers Cars Manufacturing	2910001
	Buses Manufacturing	2910002
	Motor Vehicles Engines Manufacturing	2910004
	Motor Vehicles Engines Factory Rebuilding	2910005
	Commercial Vehicles Manufacturing	2910006
	Manufacture of autonomous or semi-autonomous vehicles and their parts and systems	2910007
	Trailers and Semi-Trailers Manufacturing	2920101
	Transport Modes Carriage Containers Manufacturing	2920106
	Motor Vehicles Bodies, Including Cabs Manufacturing	2920901
	All Types of Motor Vehicles Outfitting	2920902
	Motor Vehicles Radiators Parts Thereof Manufacturing	2930101
	Motor Vehicles Silencers, Catalytic Converters, and Exhaust Pipes Manufacturing	2930102
	Gear Boxes, Axles, Road Wheels, Suspension Systems and Parts Thereof	2930104
	Motor Vehicles Brakes and Clutches Manufacturing	2930107
	Motor Vehicles Bodies Parts and Accessories Manufacturing	2930108
	Car Seats Manufacturing	2930109
	Motor Vehicle Electrical Equipment Manufacturing	2930110
	Air Filters Manufacturing	2930901
	Oil Filters Manufacturing	2930902
	Fuel Filters Manufacturing	2930904
Water Filters Manufacturing	2930905	
Other transport equipment	Building of Commercial Vessels	3011101
	Ships and Floating Structures Sections Manufacturing	3011103
	Building of Fishing Boats and Fish-Processing Factory Vessels	3011104
	Building of Warships	3011105
	Construction of Drilling Platforms, Floating or Submersible	3011905
	Construction of Floating Structures	3011906
	Building of Hovercraft	3011907
	Inflatable Boats and Rafts Manufacturing	3012004
	Building of Sailboats	3012005
	Building of Motor Boats	3012006
	Building of Recreation-Type Hovercraft	3012007

	Personal Watercraft Manufacturing	3012008
	Pleasure and Sporting Boats Manufacturing	3012009
	Rail Locomotives Manufacturing	3020001
	Self-Propelled Railway and Tramway Coaches Manufacturing	3020002
	Mechanical and Electromechanical Signalling, Safety and Traffic Control	3020003
	Railway Car Seats Manufacturing	3020004
	Non Self-Propelled Railway and Tramway Coaches Manufacturing	3020005
	Railway, Tramway, and Locomotives Specialized Parts Manufacturing	3020006
	Airplanes Manufacturing	3030001
	Aircrafts Parts and Accessories Manufacturing	3030003
	Dirigibles and Hot Air Balloons Manufacturing	3030004
	Aircraft Seats Manufacturing	3030005
	Military Ballistic and Guided Missiles Manufacturing	3030006
	Helicopters Manufacturing	3030007
	Gliders and Hang-Gliders Manufacturing	3030008
	Ground Flying Trainers Manufacturing	3030009
	Manufacture of rockets launching spacecraft and satellites	3030010
	Military Fighting Vehicles Manufacturing	3040001
	Tanks Manufacturing	3040002
	Armored Amphibious Military Vehicles Manufacturing	3040003
	Motorcycles and Cycles With an Auxiliary Engine Manufacturing	3091001
	Motorcycles Engines Manufacturing	3091004
	Sidecars Manufacturing	3091005
	Motorcycles Parts and Accessories Manufacturing	3091006
	Non-Motorized Bicycles and Other Cycles Manufacturing	3092001
	Bicycles Parts and Accessories Manufacturing	3092002
	Invalid Carriages Manufacturing	3092003
	Baby Carriages Manufacturing	3092004
	Invalid Carriages Parts and Accessories Manufacturing	3092005
	Hand-Propelled Vehicles Manufacturing	3099001
	Vehicles Drawn by Animals Manufacturing	3099003
Furniture; manufacturing n.e.c.	House Furniture Manufacturing	3100001
	Kitchen Furniture Manufacturing	3100002
	Schools, Restaurants, and Churches Furniture Manufacturing	3100004
	Laboratory Furniture Manufacturing	3100005
	Theatres, Cinemas and The Like Chairs and Seats Manufacturing	3100006
	Office Furniture Manufacturing	3100007
	Shops Special Furniture Manufacturing	3100008

	Mattresses Manufacturing	3100009
	Mattress Support Manufacturing	3100011
	Free Standing Wooden Partitions Manufacturing	3100012
	Pens, Pencils and Others of All Kinds Manufacturing	3290001
	Protective Safety Equipment Manufacturing	3290002
	Stamps, Hand-Operated Printing Instruments and Necessary	3290003
	Wigs, False Beards, and Eyebrows and Similar Manufacturing	3290004
	Brooms, Paint Brushes, Squeegees and Feather Dusters of All Kinds Manufacturing	3290005
	Umbrellas, Sun-umbrellas, Walking Sticks and Seat-Sticks Manufacturing	3290007
	Ears and Noise Plugs Manufacturing	3290008
	Button and Fasteners of all kinds Manufacturing	3290011
	Artificial Ornamental Plants Products and its Requirements Manufacturing	3290013
	Taxidermy Activities	3290019
	Candles Manufacturing	3290024
	Pencil Leads Manufacturing	3290025
	Smoking Pipes Manufacturing	3290026