

PREPARED FOR

ABC Engineering Ltd
Customer contact: Example Contact
Project: HVAC Filter Replacement

Reference: EST-2026-0001
Revision: 02 | 31 October 2026
Status: Approved (illustrative)

Project scope

Supply and installation of four replacement ventilation filter sets, including engineering labour, inspection and commissioning. Example project only.

Detailed direct costs

Category / item	Qty	Unit cost	Total
Materials - filter media sets	4	£60.00	£240.00
Labour - engineer hours	3	£55.00	£165.00
DIRECT COST			£405.00

Pricing build-up

Component	Basis	Value
Overheads	10% of £405.00	£40.50
Contingency	5% of £445.50	£22.28
Total estimated cost	Direct + overheads + contingency	£467.78
Target gross margin	25% of selling price	25.00%
Selling price ex VAT	£467.78 / (1 - 25%)	£623.71
VAT	20% of selling price	£124.74
Selling price inc VAT		£748.45

Governance and approval

Rev 02 | Approved (sample) | Prepared by: Example Preparer | Approved by: Example Approver

INTERNAL / CONFIDENTIAL - Do not issue this cost breakdown to customers.
Supplier: Example Materials Supplier (filter media); internal labour rate (engineer hours).