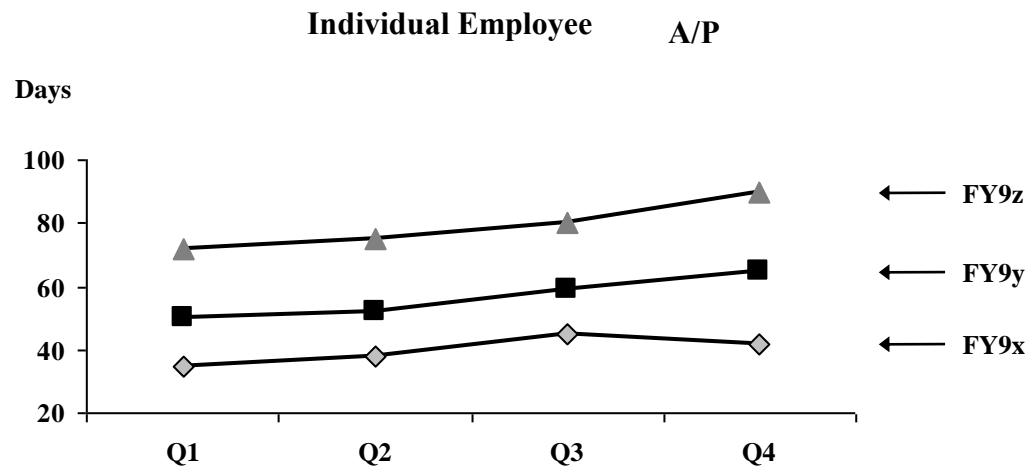


**NON- MONETARY AND REGIONAL
MANAGEMENT**

Terms of employment trade and Performance.

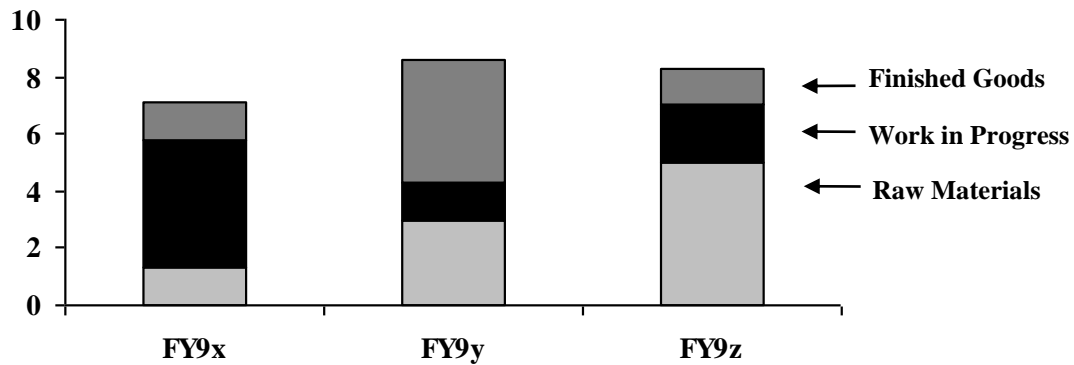
- Accounts Payable (3 Years, by Quarter, Line Chart):
- Trends in DPO
- Obtain explanations for material overdue accounts or reason for general delays in settlement
- Consider key vendor terms and conditions
- Issues relevant to forecast working capital needs



HR Inventory summary

- Analysis Regional inventory trends
- The HR assessments category in workplace
- Summary - further detail on positions inventory categories, reserves and turnover should be provided.
- Consider logistics, warehousing facilities, consignment inventories
- Method of valuation; treatment of overheads; inter-company profits; variances on standard costs
- Cut off procedures; profits on long term contracts; provisions for loss making contracts
- Describe the location of stock, ownership, reservation of title; managed by third parties
- HR Physical counts; inventory records; assessment of inventory records and controls; security

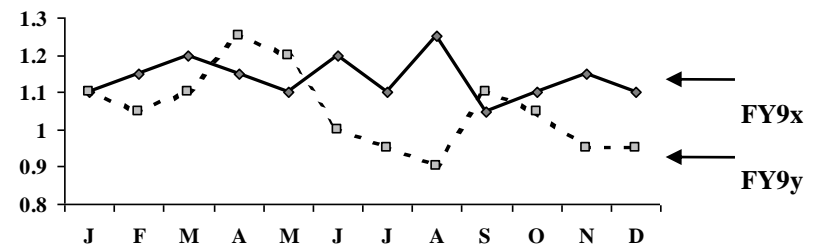
Inventory Levels



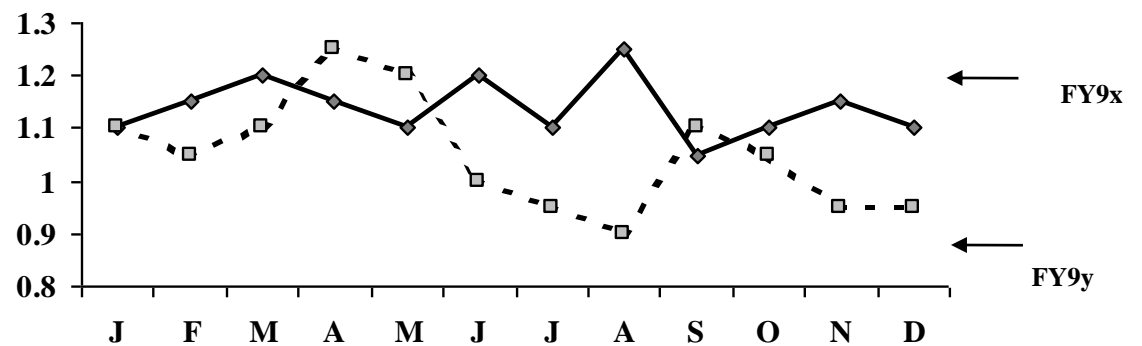
HR Inventory per Years

- Provide overview commentary of Regionals inventory trends
- Category where the most significant movements have taken place
- Hr inventory management issues
- Discuss seasonality of bonuses to Union

Raw Materials/WIP



Finished Goods



- Analyze by year the benefits by Unions
- HR trends in finished goods
- HR Specific product issues
 - Quality issues
 - Salary market demand
 - Workers problems
 - Contract Individual issues

Human Resources Goods

HR Inventory

	Current [█]	1-90	91-180 [█]	+180	Total
FY9x	70,0	54,0	60,4	93,6	278,0
	25,2%	19,4%	21,7%	33,7%	100,0%
FY9y	75,6	51,4	65,0	92,0	284,0
	26,6%	18,1%	22,9%	32,4%	100,0%
FY9z	77,0	52,0	67,0	91,0	287,0
	26,8%	18,1%	23,3%	31,7%	100,0%