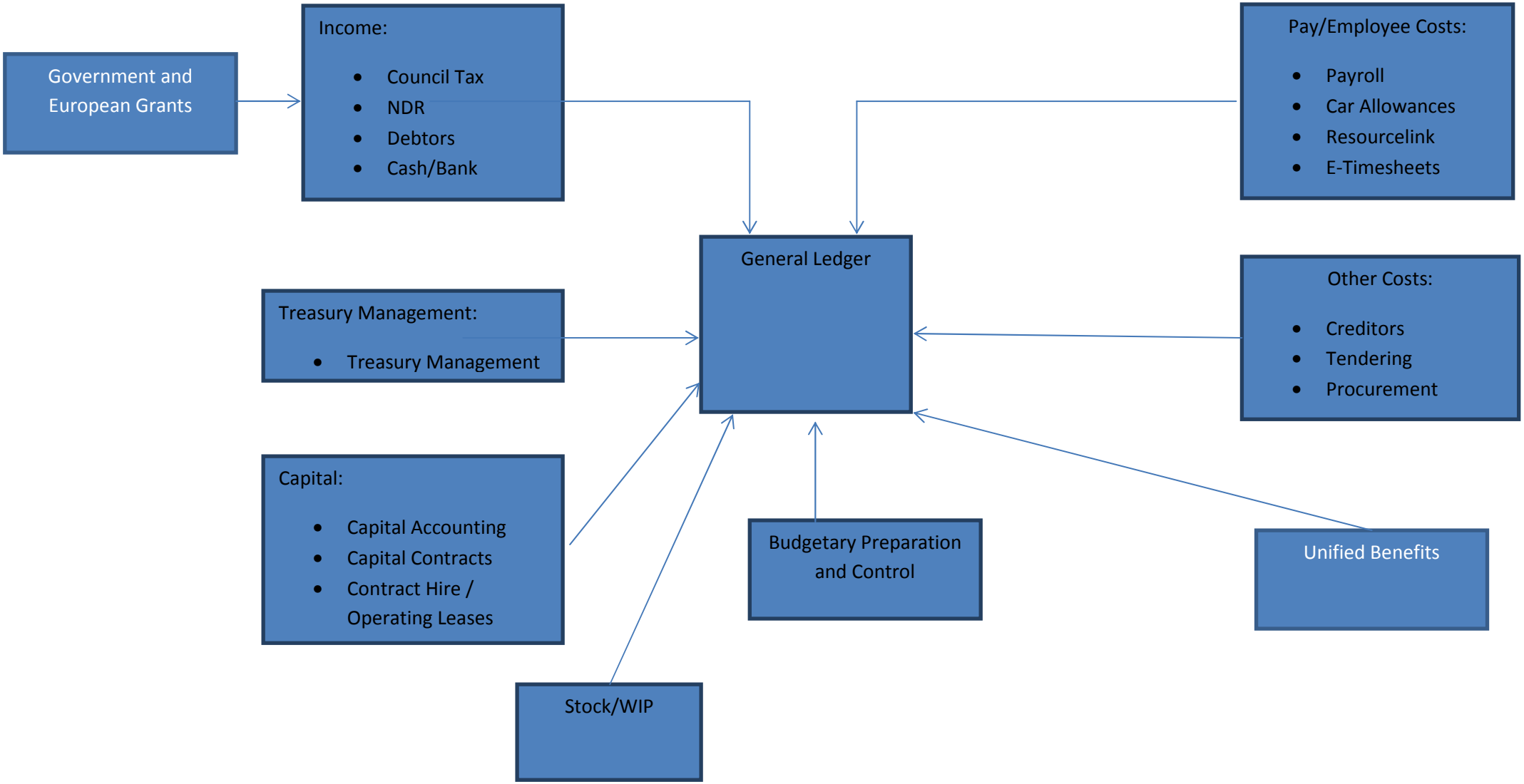
Appendix 2

Financial Control Environment