



Exhibit 2.10

Framework for linking corporate objectives and operations and marketing strategy development¹

NOTES

¹ Although the steps to be followed are given as finite points in a stated procedure, in reality the process will involve statement and restatement as several of these aspects will impinge on each other.

² Here, corporate objectives are set at the level of the business unit.

³ The basis for establishing the qualifiers and order-winners in a market will either be the product(s) they sell to all customers or the specific needs of customers (see later detail in the text).