

BMG BA

Munich, 30.June 2006

BMG BA, Lydia Sommer  
Tel. +49 89 4111-4000

Category:  
Accounting/Controlling

Distribution list:  
Heads of BMG World

BMG Circular No. 51/2006

### **Exceptions to USB for commission business**

Senior management decided to exclude OHG payments in relation to commission based business from the standard USB approval process, in the following cases:

- 1) Payments to customers which are based on contractual obligations (e.g. bonuses, retroactive discounts, stock protection)
- 2) Payments to marketing/media agencies, if those are a) in accordance to the agreed marketing plan and b) in accordance with the 2,8 %-of-planned-revenue corridor
- 3) Payments to BenQ affiliates (e.g. 000 BenQ, Russia) which are operated under commission model (commission payment are cover local costs or to compensate the affiliate for local services provided – as defined in respective agency).

In cases 1, 2, 3, approval is only required from local Country Management (signature on invoice) and from Regional Management (approval on behalf of the OHG).

sgd. Lydia Sommer

sgd. David Wang