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PRODUCT GROUPING

| PRODUCT ANALYSIS GROUP | PRODUCT ANALYSIS SUB-GROUP | CONSTRUCTION MATERIALS | WORST CASE | JUSTIFICATION |
|------------------------|----------------------------|---|---------------------------------|--|
| Tables | Wooden Frame Tables | Wooden Frame | Closed Table ME-6109 | Best seller in wooden frame with Oak and paint cover |
| | Polyethylene Tables | Polyethylene | Reverse Conference ME-5014 | Best seller with 2 Polyethylene bases and maximum size (with Oak and paint cover) |
| | Metallic Frame Tables | Metallic Frame | Radial Conference Table ME-9001 | Table with Aluminum legs in big size and oak top with paint cover |
| Seating | Guest | Solid Wooden Frame & Upholstered | Smile SI-0324 | 1 st Best Seller chair in wooden frame (High back version with more polyurethane) |
| | | | Brandy SO-2996 | 2 nd Best Seller chair in wooden frame |
| | | Polypropylene | Sail SI-1245 | 100% thermo-polymer |
| | | | Flex Chair SI-1300 | Best seller in metal frame with seat and back polypropylene material |
| | Lounge | Solid Wooden Frame & Upholstered | Dado SF-0300 | Best seller in Solid Wooden Frame with big size (more fabric and polyurethane) |
| | | | Couvé SF-1266 | larger sofa (more fabric and polyurethane) |
| | | Polypropylene | Flex Corporate SO-1660 | 1 st Best seller in metal frame with seat and back polypropylene material |
| | | | Nuez SO-2773 | 2 nd Best seller in metal frame with seat and back polypropylene material |
| | | Plywood Shell & Upholstered | Alya BU-1521 | larger lounge chairs (more fabric and polyurethane) |
| | | Internal Metallic Frame and Fully Upholstered | Raglan BU-2065 | Chair with more fabric and polyurethane (back and seat). Best seller |
| | Task | Plywood Shell & Upholstered | Flex Executive SO-1860 | Best seller with more foam and fabric in the seat area |

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INVOLVEMENT APPROACH

Operational control

ORGANIZATIONAL BOUNDARY

Four facilities

- ANDREU WORLD, S.L.; Headquarter
- ANDREU EST, S.A.; Seating Manufacturing
- ANDREU NORT, S.A.; Seating Manufacturing
- ANDREU TOPS, S.L.; Tables Manufacturing

PROPOSED ORGANIZATIONAL BOUNDARY

Four facilities

- ANDREU WORLD, S.L.; Headquarter
- ANDREU EST, S.A.; Seating Manufacturing
- ANDREU NORT, S.A.; Seating Manufacturing
- ANDREU TOPS, S.L.; Tables Manufacturing