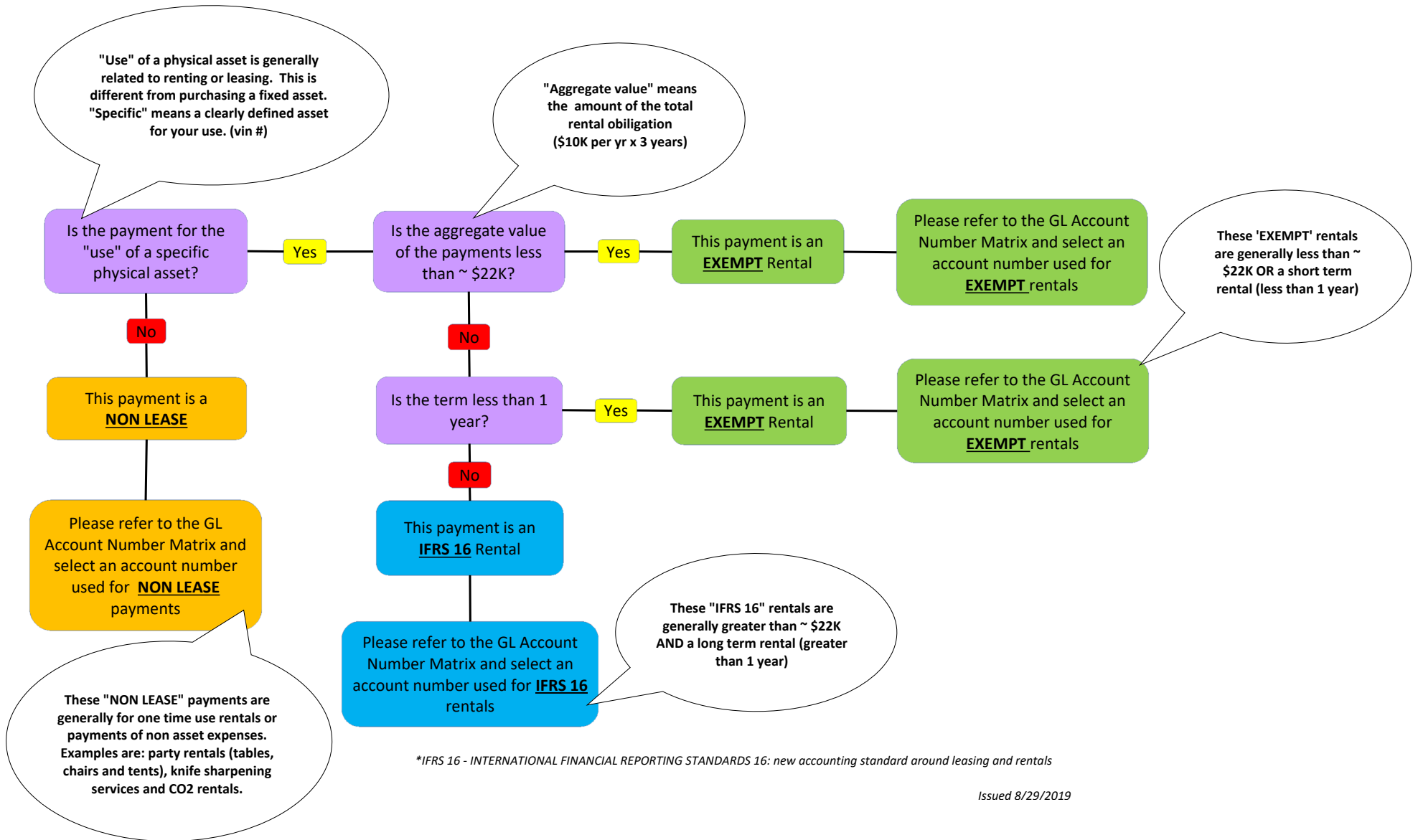
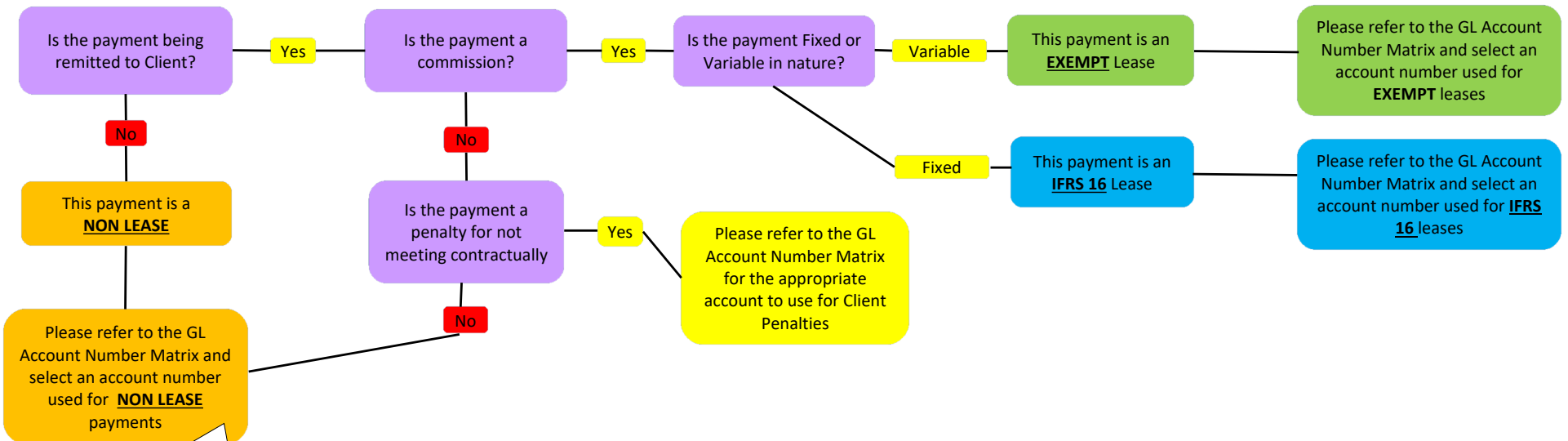


Vendor (Rental) Payment Decision Tree



*IFRS 16 - INTERNATIONAL FINANCIAL REPORTING STANDARDS 16: new accounting standard around leasing and rentals

Client Payment Decision Tree



"NON LEASE" payments include commission payments to Third Parties or Client payments that are not considered commissions or guarantees. Existing General Ledger accounts can be used for these scenarios.

*IFRS 16 - INTERNATIONAL FINANCIAL REPORTING STANDARDS 16: new accounting standard around leasing and rentals