

Managua, December 16, 2005

Mr. Martijn Meurs
Regional Director
London Consulting Group

Dear Martijn:

I hereby would like to certify that during the period of April to December of this year we worked in conjunction with London Consulting Group on Project Eagle (Proyecto Aguila) with the objective of analyzing and improving the commercialization processes.

During the project we worked together on the redefinition of the marketing, sales and distribution processes, establishing areas of opportunity and generating changes to apply the best practices. Some of the advantages achieved with these changes are:

- Definition of the PECAR system (planning, execution, control, analysis and feedback), which allows a follow up on the execution of plans and the performance of the marketing, sales and distribution areas. This follow up is permanent to all hierarchical levels.
- Individual execution for the implementation of typical days and steps of the sales/distribution with the Sales and Distribution Force at a national level.
- Implementation of the permanent control process of the inventory of containers and boxes in the market, through scouring the client's master record/database, a periodic capture of the inventory and the change in frequency in loan updating.
- Implementation of the evaluation and bonus control system which allows a follow up on the efficiency of the allocation of resources to clients.
- Integration of the fulfillment of the systems designed in the personnel evaluation system to guarantee the project's continuity.

During the course of the project, London Consulting Group's team achieved the active participation of CCN's personnel, promoting teamwork, an approach to strategic objectives, the use of work systems and indicators. As a result we obtained a comprehensive improvement in culture and procedures.

The project's main quantitative results were:

- Recovery of idle containers at point of sale of 26% in 12 oz. and 23% in one liter containers.
- A 1.3% increase in the rotation of the 12 oz. container.
- A 13.7% increase in the rotation of the one liter container.
- A 3% increase in effective visits.

The financial results obtained from the implementation of the redesigned processes meet the objectives established; and the initial investment was paid back by the end of the project with a return on investment to this date of 1.9 to 1.

The project was performed according to the established guidelines resulting in the implementation of all the tools proposed by the group who showed professionalism and involvement at all times.

Due to the aforementioned, I highly recommend London Consulting Group's consulting team as experts in the implementation of organizational improvement projects.

Sincerely,



Jaime Rosales Pasquier
General Manager

Panamá, December 11th 2009

To whom it may concern,

On March 2009 we started "Project AXION" along with London Consulting Group aiming to improve (external and internal) customer service while improving company's Supply Chain integration.

The London Consulting Team, along with the managerial team and individuals of SAB Miller worked in the Supply Chain, Planning and Procurement Areas on the followings topics:

- Assessment of SAP 's capabilities to support Supply Chain processes.
- Definition of Inventory Management model and tools.
- Design and implementation of Suppliers Management Model.
- Re-design of Procurement Models aiming to automate Purchase Orders.
- Definition of Inbound Logistics Model.
- Design and implementation of KPIs Model for Planning and Procurement.
- Definition of Procurement Organizational Structure and Capacity Plan Tool design.

Some of the most important results achieved are:

- 57% reduction of lost sales caused by product stock outs in the distribution centers.
- 5% cost reduction of the selected NPS accounts throughout supplier negotiations.
- Automatization of Purchase Orders: Expected 60% manual work reduction for the NPS Buyers, when the negotiation is finished for all the selected suppliers.
- Projected Annual ROI of 3.7 : 1

In conclusion, we recommend the London Consulting Group, which proved to be an organization of professionals that can successfully improve the competitiveness of organizations.

Cordially



Nigel Walker

Vice President of Supply Chain

