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SHANGHAI

ACCOUNTING & FINANCE - COMMERCE & INDUSTRY

Our accounting & finance team in Shanghai specialises in recruiting accountants from junior to senior management positions for Fortune 500 and locally listed companies. Our clients span the full breadth of the commerce sector including: FMCG, IT, luxury brands, retail and services.

Market Overview

A sustained influx of foreign multinational organisations expanding or relocating their operations to China, created a strong demand for qualified accountants throughout 2008. Overseas educated candidates with bilingual skills and multicultural backgrounds who could act as business partners and contribute to business strategy and growth were in particularly high demand. In addition, organisations were also looking for candidates

with knowledge of SOX compliance, due diligence, financial modelling and commercial finance in order to make their support functions more revenue focused. Due to the limited pool of professional accountants in Shanghai, many organisations in the FMCG, manufacturing and luxury brand sectors were willing to pay above market rate salaries to acquire the best talent.

There is no doubt that the downturn in the global economy had a negative effect on hiring needs in 2008. However, both Chinese and foreign multinational organisations based in Shanghai will continue to recruit in 2009. Organisations with a strong and secure local client base will be the most active and will continue to drive demand for qualified accountants.

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|--|---------------------------------|--------------|
| | 2008 | 2009 |
| Chief Financial Officer | ¥1.5 - 2.0m | ¥1.5 - 2.0m |
| Financial Controller | ¥600k - 1.0m | ¥800k - 1.2m |
| Finance Director | ¥800k - 1.5m | ¥900k - 1.8m |
| Finance Manager | ¥300 - 500k | ¥400 - 600k |
| Financial Analyst | ¥150 - 250k | ¥150 - 250k |
| Financial Accountant | ¥100 - 200k | ¥100 - 200k |
| Cost Accountant | ¥150 - 250k | ¥150 - 250k |
| Management Accountant | ¥100 - 200k | ¥120 - 250k |
| Financial Planning and Analysis Director | ¥600 - 900k | ¥700k - 1.0m |
| Financial Planning and Analysis Manager | ¥400 - 600k | ¥500 - 700k |
| Internal Audit Director | ¥700k - 1.2m | ¥800k - 1.6m |
| Internal Audit Manager | ¥400 - 600k | ¥500 - 700k |
| Tax Manager | ¥300 - 600k | ¥300 - 600k |
| Treasury Manager | ¥300 - 500k | ¥300 - 500k |

NB: Figures are basic salaries exclusive of benefits/bonuses unless otherwise specified.

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SHANGHAI BANKING & FINANCIAL SERVICES

Our banking & financial services division in Shanghai focuses on the recruitment of operations, accounting, finance, risk and compliance professionals from analyst to director level. Our clients encompass a wide range of firms from small boutique finance companies to global institutions.

Market Overview

The Chinese banking sector bore the brunt of the downturn in the financial markets in 2008. Recruitment activity reduced throughout the year along with the compensation packages on offer. However, due to the sustained growth that the Chinese banking sector experienced in 2006 and 2007, strong GDP levels and the deregulation of the industry, the effects of the downturn were not as bad as expected. Indeed, foreign banks continued to hire in the second half of 2008 to support their growing branch network.

Other areas that continued to witness recruitment activity were compliance, credit risk, local regulatory reporting and business planning and analysis. Candidates at middle management level were in highest demand.

Outlook for 2009

Looking ahead to 2009, recruitment will continue albeit at a much slower pace. Organisations will focus their attention on finding the perfect candidates rather than general recruitment initiatives. Those regarded as perfect candidates will have strong product knowledge, good leadership skills and the ability to act as a change agent. Due to the introduction of more regulations in the wake of the credit crunch, risk management, compliance and control oriented professionals will be in highest demand.

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SHANGHAI BANKING & FINANCIAL SERVICES

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|-----------------------------------|---------------------------------|--------------|
| | 2008 | 2009 |
| Accounting & Finance | | |
| Chief Financial Officer | ¥1.0 - 1.5m | ¥1.0 - 1.5m |
| Head of Financial Control | ¥500 - 800k | ¥500 - 800k |
| Head of Consumer Business Control | ¥400 - 700k | ¥400 - 700k |
| Head of Corporate Banking Control | ¥400 - 700k | ¥400 - 700k |
| Head of Product Control | ¥400 - 600k | ¥400 - 600k |
| Headquarters Reporting Manager | ¥200 - 400k | ¥200 - 400k |
| Local Reporting Manager | ¥200 - 400k | ¥200 - 400k |
| Product Controller - Analyst | ¥150 - 300k | ¥150 - 300k |
| Financial Controller - Analyst | ¥100 - 200k | ¥100 - 200k |
| Operations | | |
| Head of Operations | ¥500 - 700k | ¥500 - 700k |
| Operational Risk Manager | ¥300 - 600k | ¥400 - 750k |
| Operations Manager | ¥300 - 600k | ¥300 - 600k |
| Assistant Operations Manager | ¥150 - 300k | ¥200 - 300k |
| Operations Analyst | ¥100 - 130k | ¥120 - 150k |
| Risk & Compliance | | |
| Head of Credit Risk | ¥600 - 900k | ¥800k - 1.2m |
| Credit Risk Manager | ¥400 - 600k | ¥500 - 700k |
| Credit Risk Analyst | ¥150 - 250k | ¥200 - 300k |
| Market Risk Manager | ¥200 - 300k | ¥200 - 300k |
| Market Risk Analyst | ¥150 - 250k | ¥150 - 250k |

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SHANGHAI INFORMATION TECHNOLOGY

Our information technology division recruits mid to senior level IT professionals across permanent and contract assignments. We recruit for major multinational organisations and leading local and regional institutions across the following sectors: banking, financial services, electronics, FMCG, leisure and tourism/hospitality, manufacturing, logistics, petrochemicals, pharmaceuticals and telecommunications.

Market Overview

Despite the downturn in the financial services sector, IT recruitment remained relatively buoyant during 2008. The first half of the year witnessed strong recruitment activity within multinational organisations in the FMCG,

IT services and consulting, manufacturing, retail and supply chain sectors. These businesses have been actively expanding their IT infrastructure and as a result required candidates with strong national and regional market knowledge. Candidates of this type were in very short supply and consequently were able to command salary increases of up to 25% to switch roles.

Outlook for 2009

Looking ahead to 2009, we expect the Chinese IT recruitment market to remain robust. Although recruitment in the financial services sector will be limited due to the ongoing effects of the credit crunch, we expect there to be a strong demand for IT professionals across commerce and industry.

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|-------------------------------|---------------------------------|---------------------|
| | 2008 | 2009 |
| Application Manager | ¥200 - 500k | ¥200 - 500k |
| Business Analyst | ¥150 - 350k | ¥150 - 350k |
| Database Administrator | ¥200 - 600k | ¥200 - 600k |
| ERP Consultant | ¥130 - 500k | ¥130 - 500k |
| Infrastructure Manager | ¥160 - 400k | ¥160 - 400k |
| IT Manager | ¥300 - 500k | ¥300 - 500k |
| IT Auditor | ¥160 - 350k | ¥160 - 350k |
| IT Consultant | ¥130 - 800k | ¥130 - 800k |
| IT Project Manager | ¥350 - 450k | ¥350 - 450k |
| IT Director | ¥500k - 1.5m | ¥500k - 1.5m |
| IT Security Director | ¥600 - 800k | ¥600 - 800k |
| IT Security Manager | ¥350 - 400k | ¥350 - 400k |
| Software Development Manager | ¥180 - 500k | ¥180 - 500k |
| Software Development Engineer | ¥100 - 180k | ¥100 - 180k |
| UI Design Manager | ¥300 - 500k | ¥300 - 500k |
| UI Designer | ¥150 - 300k | ¥150 - 300k |

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SHANGHAI MANUFACTURING & OPERATIONS

Our manufacturing & operations division focuses on recruiting permanent positions across the electronics, telecommunications, heavy machinery, utility and real estate industries, placing candidates in junior management through to high level director positions in Shanghai and Northern China. The roles we recruit for include: operations, manufacturing/engineering, project management, EHS/facility, quality control, SQE management and lean/black belt experts.

Market Overview

2008 witnessed strong recruitment activity in the manufacturing and operations sectors in quarters two and three of 2008. This was largely as a result of new production lines being transferred from overseas plants to well-operated Shanghai plants. However, due to the increasing operating costs in Shanghai, many multinationals looked to move new factory plants or production lines to other low cost cities outside of Shanghai in the second half of the year resulting in a decline in recruitment activity.

From a skill sets perspective, professionals in greatest demand were those with experience in cost reduction programmes, i.e. candidates who could help plants operate with high efficiency and lower cost. Another focus was on hiring exceptional candidates with supplier management and customer service experience, as many purchasing offices were set up in Shanghai at the beginning of 2008 in response to the downturn in the global economy.

Outlook for 2009

We expect to see steady growth in the manufacturing and operations recruitment markets in 2009. Senior candidates with solid experience in manufacturing and operations will be in high demand. However, demand for production and operation candidates may decrease as the number of new plants setting up in Shanghai is set to reduce.

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SHANGHAI MANUFACTURING & OPERATIONS

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|---|------------------------------------|---------------------|
| | 2008 | 2009 |
| Master Black Belt (10+ yrs' exp) | ¥400 - 800k | ¥400 - 800k |
| Black Belt (5 - 10 yrs' exp) | ¥150 - 400k | ¥180 - 400k |
| EHS Director (10+ yrs' exp) | ¥400 - 800k | ¥450 - 800k |
| EHS Manager (5 - 10 yrs' exp) | ¥150 - 500k | ¥200 - 500k |
| Facility Manager (10+ yrs' exp) | ¥120 - 400k | ¥150 - 400k |
| Lean Consultant (10+ yrs' exp) | ¥400 - 800k | ¥450 - 800k |
| Lean Consultant (5 - 10 yrs' exp) | ¥150 - 400k | ¥200 - 400k |
| Maintenance Manager (5+ yrs' exp) | ¥150 - 300k | ¥150 - 300k |
| Operations Director (10+ yrs' exp) | ¥500k - 1.2m | ¥500k - 1.2m |
| Operations Manager (8+ yrs' exp) | ¥300 - 600k | ¥300 - 600k |
| Process Engineering Manager (8+ yrs' exp) | ¥250 - 400k | ¥250 - 400k |
| Process Engineer | ¥80 - 150k | ¥80 - 150k |
| Production Manager (5+ yrs' exp) | ¥200 - 400k | ¥200 - 400k |
| Production Supervisor (5+ yrs' exp) | ¥120 - 200k | ¥120 - 200k |
| Project Manager (5+ yrs' exp) | ¥120 - 350k | ¥120 - 350k |
| Quality Director (10+ yrs' exp) | ¥500 - 800k | ¥500 - 800k |
| Quality Manager (5+ yrs' exp) | ¥250 - 400k | ¥250 - 400k |
| Quality Supervisor (5+ yrs' exp) | ¥150 - 200k | ¥150 - 200k |
| R&D Director (10+ yrs' exp) | ¥400 - 800k | ¥400 - 800k |
| R&D Manager (8+ yrs' exp) | ¥200 - 500k | ¥200 - 500k |
| R&D Engineer | ¥80 - 150k | ¥80 - 150k |
| Safety Manager (5+ yrs' exp) | ¥150 - 350k | ¥150 - 350k |

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SHANGHAI SALES & MARKETING

Our sales & marketing division recruits for permanent positions across all major industry sectors including consumer electronics, industrial, pharmaceuticals, retail, telecommunications and IT. We specialise in placing candidates with a minimum of eight years' experience in middle management through to director level roles. Specific disciplines we recruit for within sales and marketing include marketing, marketing communications, product management, marketing research and brand management as well as business development.

Market Overview

During 2008, we witnessed a significant increase in sales and marketing recruitment activity as demand for business development and marketing professionals was extremely high. This was due to new organisations setting up offices in China in an attempt to develop their businesses nationwide. Organisations favoured candidates drawn from specific industry sectors such as IT, telecommunications and industrial. Competition for these candidates proved fierce and resulted in inflationary pressure on salaries during the year. In response, professional service organisations demonstrated a willingness to source qualified candidates from overseas to fill skill gaps.

Outlook for 2009

Looking ahead, we expect the talent war will continue in 2009, forcing companies to review their resourcing strategy, staff retention and employee satisfaction.

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SHANGHAI SALES & MARKETING

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|--|------------------------------------|--------------|
| | 2008 | 2009 |
| Commerce & Industry | | |
| Assistant PR Manager/PR Manager (4 - 7 yrs' exp) | ¥180 - 300k | ¥200 - 350k |
| Brand Manager (5 - 8 yrs' exp) | ¥200 - 350k | ¥200 - 350k |
| Brand Director (10+ yrs' exp) | ¥300 - 500k | ¥300 - 500k |
| Category Manager (4 - 7 yrs' exp) | ¥150 - 300k | ¥150 - 300k |
| General Sales Manager/Director (10+ yrs' exp) | ¥600k - 1.0m | ¥600k - 1.0m |
| Key Account Manager (3 - 6 yrs' exp) | ¥200 - 400k | ¥200 - 400k |
| Marketing Manager (6 - 8 yrs' exp) | ¥200 - 300k | ¥200 - 300k |
| Marketing Director (8 - 12 yrs' exp) | ¥400 - 800k | ¥400 - 800k |
| Merchandising Manager/Director (5 - 10 yrs' exp) | ¥200 - 350k | ¥200 - 350k |
| Product Manager (4 - 6 yrs' exp) | ¥150 - 300k | ¥150 - 300k |
| Regional Head of Retail Operations | ¥200 - 400k | ¥150 - 300k |
| Trade Marketing Manager (4 - 6 yrs' exp) | ¥150 - 250k | ¥150 - 250k |
| Visual Merchandising Manager | ¥150 - 350k | ¥200 - 350k |
| Wholesale Manager | ¥200 - 400k | ¥200 - 400k |
| Media & Agency | | |
| Account Director (6 - 10 yrs' exp) | ¥400 - 450k | ¥400 - 450k |
| Advertising Manager (4 - 8 yrs' exp) | ¥150 - 250k | ¥150 - 250k |
| Advertising Director (8 - 15 yrs' exp) | ¥300 - 400k | ¥300 - 400k |
| Business Development Manager (4 - 8 yrs' exp) | ¥200 - 250k | ¥200 - 250k |
| Business Development Director (10+ yrs' exp) | ¥350 - 450k | ¥350 - 450k |
| Business Director (10 - 15 yrs' exp) | ¥800k - 1.0m | ¥800k - 1.0m |
| Events Manager (4 - 8 yrs' exp) | ¥200 - 300k | ¥200 - 300k |
| Marketing Manager (4 - 8 yrs' exp) | ¥300 - 500k | ¥300 - 500k |
| Marketing Director (8 - 15 yrs' exp) | ¥700 - 900k | ¥700 - 900k |
| Public Relations Manager (4 - 8 yrs' exp) | ¥250 - 400k | ¥250 - 400k |
| Senior Account Manager (4 - 8 yrs' exp) | ¥250 - 350k | ¥250 - 350k |
| NB: Figures are basic salaries exclusive of benefits/bonuses unless otherwise specified. | | |

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SHANGHAI SUPPLY CHAIN, LOGISTICS & PROCUREMENT

Our supply chain, logistics & procurement division specialises in placing candidates from Shanghai and North China across manufacturing, consumer and management consulting into the following functions: logistics/transportation, procurement/purchasing, management and operational consultancy, sourcing/merchandising, supply chain management and customer service/inventory control.

Market Overview

2008 saw a continuation of the buoyant recruitment market we experienced in 2007. Throughout 2008 organisations actively hired in the areas of sourcing and supply chain management due to the expansion of strategic procurement teams and organisations' demand for improvements in regional supply chain and logistics. Operational and management consultancies also continued to recruit supply chain professionals to work in the growing FMCG sector. Demand was also particularly high for quality assurance and supply chain managers with specific product and market knowledge.

In a bid to reduce operating costs, a number of foreign investment companies with factories in Shanghai moved their manufacturing sites to western China. These losses were compensated by the set up of new operations by organisations in the consumer market which experienced continued growth throughout 2008.

The demand for senior expatriate candidates remained steady in 2008, especially within the sourcing industry. There remained a shortage of senior strategic procurement and supply chain management professionals in the areas of customer service and inventory control. Expatriate candidates with a proven track record in the management of client-supplier relationships both within and outside Asia Pacific were also in high demand.

Outlook for 2009

Due to the global economic slowdown, we expect the logistics and procurement market to enter a period of consolidation in 2009. However, certain skill sets that remain in short supply, such as multilingual managers with international and specialist industry experience, will continue to be in demand.

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SHANGHAI SUPPLY CHAIN, LOGISTICS & PROCUREMENT

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|--|------------------------------------|---------------------|
| | 2008 | 2009 |
| Commodity Manager (5+ yrs' exp) | ¥250 - 400k | ¥250 - 400k |
| Demand Manager (5+ yrs' exp) | ¥150 - 400k | ¥200 - 400k |
| Demand Analyst | ¥100 - 200k | ¥100 - 200k |
| Logistics Manager (5+ yrs' exp) | ¥150 - 300k | ¥180 - 300k |
| Material Planning Manager | ¥150 - 300k | ¥150 - 300k |
| Material Planning Specialist | ¥80 - 200k | ¥80 - 200k |
| Merchandising Manager (5+ yrs' exp) | ¥250 - 400k | ¥250 - 400k |
| Merchandise | ¥100 - 200k | ¥100 - 200k |
| Purchasing Manager | ¥150 - 300k | ¥150 - 300k |
| Buyer | ¥80 - 150k | ¥100 - 180k |
| Sourcing Manager (5+ yrs' exp) | ¥250 - 400k | ¥300 - 450k |
| Sourcing Engineer | ¥80 - 300k | ¥100 - 350k |
| Supplier Development Manager | ¥250 - 400k | ¥250 - 400k |
| Supplier Development Engineer | ¥100 - 250k | ¥100 - 300k |
| Supplier Quality Manager (5+ yrs' exp) | ¥200 - 400k | ¥250 - 450k |
| Supplier Quality Engineer | ¥100 - 250k | ¥150 - 300k |
| Supply Chain Director (10+ yrs' exp) | ¥500k - 1.0m | ¥500k - 1.0m |
| Supply Chain Manager (8+ yrs' exp) | ¥250 - 400k | ¥300 - 500k |
| Transportation Manager | ¥150 - 300k | ¥150 - 300k |
| Warehouse Manager | ¥150 - 350k | ¥150 - 350k |

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SUZHOU MANUFACTURING & OPERATIONS

Our Suzhou manufacturing & operations division specialises in placing candidates from middle to senior level management into the following roles across all major industries: plant/operations managers, manufacturing managers/directors, engineering managers/directors, EHS managers and lean Six Sigma managers.

Market Overview

The manufacturing and operations recruitment market was buoyant throughout 2008, largely due to a continued demand for middle to senior level managers from leading companies who were looking to localise their management teams in the first half of the year. Organisations just starting out in Suzhou were also are seeking high calibre talent with

a strong understanding of the local culture and business environment. In contrast, larger organisations with a wider footprint focused on recruiting candidates who had experience in regional roles or those who had global exposure. Multilingual professionals with international and specialist industry experience, along with a demonstrated track record of working across the region, were also in high demand.

However, demand for both types of candidate was met with short supply. As a result, there was an increase in basic salaries to entice candidates to move to new roles. As companies began to feel the effects of intense competition in securing talented candidates, a strong counter-offer trend developed. Organisations were willing to offer higher

salaries to acquire or retain mission critical staff, which was most apparent at the junior rather than senior, level.

Looking ahead to 2009, we expect hiring activity in the manufacturing and operations sector to remain steady, but to grow at a slower rate than in 2008, due to the effects of the global economic slowdown. However, slower growth will also mean that some outstanding candidates, who were previously difficult to engage, will become available to employers.

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|------------------------|---------------------------------|---------------------|
| | 2008 | 2009 |
| EHS Manager | ¥300 - 500k | ¥350 - 550k |
| EHS Director | ¥400 - 600k | ¥450 - 700k |
| Engineering Manager | ¥200 - 400k | ¥200 - 500k |
| Engineering Director | ¥400 - 600k | ¥450 - 660k |
| Facilities Manager | ¥200 - 400k | ¥200 - 450k |
| General Manager | ¥500k - 1.5m | ¥500k - 1.6m |
| Lean Six Sigma Manager | ¥300 - 600k | ¥300 - 640k |
| Manufacturing Manager | ¥200 - 400k | ¥200 - 450k |
| Manufacturing Director | ¥400 - 600k | ¥400 - 650k |
| Plant Manager | ¥400 - 800k | ¥450 - 850k |
| Project Manager | ¥200 - 400k | ¥200 - 400k |
| R&D Manager | ¥200 - 400k | ¥200 - 450k |
| R&D Director | ¥300 - 500k | ¥300 - 550k |

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SUZHOU QUALITY MANAGEMENT

Our quality management team in Suzhou specialises in placing junior to senior level candidates within the commerce sector, particularly the mechanical, automotive, pharmaceuticals and medical device industries.

Market Overview

Hiring levels reduced slightly in 2008 and there were fewer opportunities available in the market. Replacement hiring activity also reduced as candidates became more cautious about moving roles. However, several specialist roles remained in high demand, including: directors, managers, supply quality managers, quality supervisors, engineers and quality inspectors. This growth was driven by factory expansion and growth in sourcing functions.

Outlook for 2009

Looking ahead to 2009, we expect the market to stabilise in the first half of the year. As a result, we may see a gradual increase in demand for quality professionals at the middle to senior management level. Demand for supply quality managers is also set to increase as this function is believed to improve the profitability of operations, especially when sourcing companies are operating in a challenging market.

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|-------------------------------|------------------------------------|---------------------|
| | 2008 | 2009 |
| Global Supply Quality Manager | ¥700k - 1.0m | ¥600k - 1.0m |
| Asia Quality Manager | ¥450 - 700k | ¥400 - 800k |
| Quality Director | ¥300 - 550k | ¥350 - 600k |
| Quality Manager | ¥200 - 350k | ¥200 - 400k |
| Supply Quality Manager | ¥150 - 300k | ¥150 - 300k |

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SUZHOU SUPPLY CHAIN, LOGISTICS & PROCUREMENT

Our supply chain recruitment team in Suzhou specialises in placing middle to senior level candidates into various industries across the following functions: supply chain management, logistics/transportation, sourcing/purchasing, warehouse/distribution centre, planning/materials management, and import and export customs.

Market Overview

China's position as a significant market and manufacturing centre for multinational companies led to increased demand for senior supply chain professionals in 2008. As corporations developed long-term growth plans and continued their localisation strategies, candidates with good English skills, strong educational backgrounds and specialised skills in logistics, transport, planning/materials and purchasing, were in particular demand.

Outlook for 2009

As we move into 2009, we expect the global economic slowdown will have a significant impact on US owned organisations in China. However, we anticipate that recruitment activity will remain at similar levels to 2008, due to the establishment of new European owned organisations in Suzhou creating increased demand for mid to senior level professional candidates with specialised supply chain experience.

| ROLE | PERMANENT SALARY PER ANNUM ¥RMB | |
|-----------------------|---------------------------------|-------------|
| | 2008 | 2009 |
| Logistics Director | ¥500 - 800k | ¥450 - 800k |
| Logistics Manager | ¥200 - 350k | ¥200 - 380k |
| Material Director | ¥500 - 750k | ¥450 - 800k |
| Materials Manager | ¥200 - 350k | ¥200 - 380k |
| Planning Manager | ¥200 - 400k | ¥200 - 400k |
| Purchasing Manager | ¥200 - 450k | ¥200 - 450k |
| Sourcing Director | ¥500 - 800k | ¥500 - 850k |
| Sourcing Manager | ¥200 - 450k | ¥200 - 450k |
| Supply Chain VP | ¥750 - 900k | ¥700 - 950k |
| Supply Chain Director | ¥500 - 750k | ¥500 - 800k |
| Supply Chain Manager | ¥300 - 450k | ¥300 - 450k |
| Warehouse Manager | ¥150 - 250k | ¥150 - 300k |

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