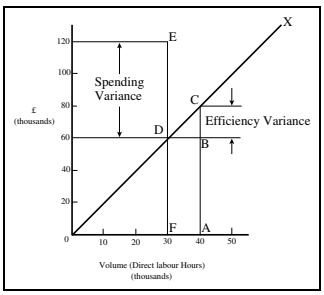
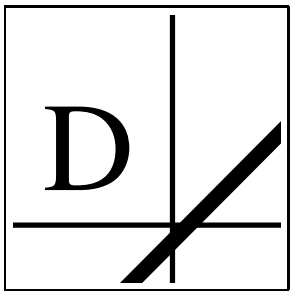

X
E
120
100
Spending
Variance
£
(thousands)
80
C
Efficiency Variance
D
60
B
40
20
0
F
A
10
20
30
40
50
Volume (Direct labour Hours)
(thousands)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