

## COMPANY CREDIT POLICY

### PURPOSE

To define the requirements for establishing and maintaining credit lines and payment terms for Progressive Materials customers. This policy also provides alternative payment requirements for accommodating sales to customers who do not qualify for credit with Progressive Materials.

### SCOPE

This Policy applies to all sales of Progressive Materials products to customers. All departments within Progressive Materials responsible for the sale, marketing, contract approval, order acceptance; scheduling and shipment of products must adhere to the policy and guidelines below.

### POLICY

In order to facilitate the flow of orders and shipment of products, it is Progressive Materials Policy that credit will be extended to all customers who demonstrate both the ability to pay and history of timely payments of debts. Credit limits will be determined by comparing the following averages: customer's working capital, average credit limits granted by trade references and customer credit line needs. The credit department will evaluate all new customers to determine what payment terms and methods will be required and what level of credit will be established.

The credit department will also periodically review and re-evaluate payment terms and credit lines of existing customers to support new customer requirements and to manage risk as financial and business conditions change. In its day-to-day operations, the credit department will consistently adhere to all company policies regarding fair and equitable treatment in customer communications and relations.

### RESPONSIBILITY

The credit manager is responsible for managing the credit review and approval process and accounts receivable balance to minimize collection exposure in accordance with the overall corporate operational and financial objectives.

It is the responsibility of the credit department to authorize all communications with the customers regarding credit acceptance status, credit line value, and payment terms and methods.

The credit department will authorize all communications with the customers and determine which financial information is required, and what dollar credit limit will be approved.

# Sample Credit Policies Manual

**Asian Development Bank**



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## **Table of Contents Sample Credit Policies Manual**

1. Understanding the eBook Sample Credit Policies Manual
  - The Rise of Digital Reading Sample Credit Policies Manual
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Credit Policies Manual
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sample Credit Policies Manual
  - User-Friendly Interface

- 
4. Exploring eBook Recommendations from Sample Credit Policies Manual
    - Personalized Recommendations
    - Sample Credit Policies Manual User Reviews and Ratings
    - Sample Credit Policies Manual and Bestseller Lists
  5. Accessing Sample Credit Policies Manual Free and Paid eBooks
    - Sample Credit Policies Manual Public Domain eBooks
    - Sample Credit Policies Manual eBook Subscription Services
    - Sample Credit Policies Manual Budget-Friendly Options
  6. Navigating Sample Credit Policies Manual eBook Formats
    - ePub, PDF, MOBI, and More
    - Sample Credit Policies Manual Compatibility with Devices
    - Sample Credit Policies Manual Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Sample Credit Policies Manual
    - Highlighting and Note-Taking Sample Credit Policies Manual
    - Interactive Elements Sample Credit Policies Manual
  8. Staying Engaged with Sample Credit Policies Manual
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Sample Credit Policies Manual
  9. Balancing eBooks and Physical Books Sample Credit Policies Manual
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Sample Credit Policies Manual
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Sample Credit Policies Manual
    - Setting Reading Goals Sample Credit Policies Manual
    - Carving Out Dedicated Reading Time

- 
12. Sourcing Reliable Information of Sample Credit Policies Manual
    - Fact-Checking eBook Content of Sample Credit Policies Manual
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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