

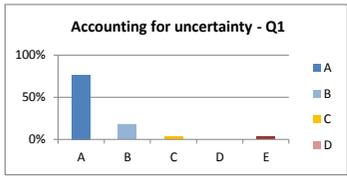
Accounting for uncertainty	A	B	C	D	E	Total	Total agrees	Total disagrees	Balance
----------------------------	---	---	---	---	---	-------	--------------	-----------------	---------

Q1 There is a need to better represent uncertainty in financial statements. (A) Strongly agree - (E) Strongly disagree

77%	17%	3%	0%	3%	100%
-----	-----	----	----	----	------

94%	3%	91%
-----	----	-----

94% of those answering agreed or strongly agreed that there is a need to better represent uncertainty in financial statements.

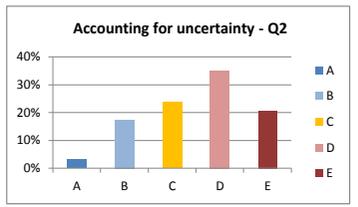


Q2 Audit Committees already have the tools available to satisfy themselves satisfactorily that financial statements are "fair, balanced and understandable", as required by the FRC's Corporate Governance Code for UK companies. (A) Strongly agree - (E) Strongly disagree

3%	17%	24%	35%	21%	100%
----	-----	-----	-----	-----	------

21%	56%	-35%
-----	-----	------

Only 21% of those answering agreed that audit committees have the tools available to satisfy themselves that financial statements are "fair, balanced and understandable", as required by the FRC's Corporate Governance Code for UK companies; 56% disagreed or strongly disagreed

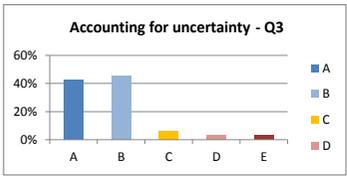


Q3 The concept of Accounting for Uncertainty help Audit Committees meet those responsibilities. (A) Strongly agree - (E) Strongly disagree

43%	46%	6%	3%	3%	100%
-----	-----	----	----	----	------

88%	6%	82%
-----	----	-----

88% of those answering agreed or strongly agreed that the concept of Accounting for Uncertainty could help audit committees meet those responsibilities.

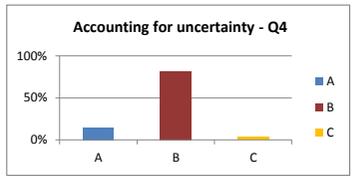


Q4 The proposed diagrams would be useful in showing how Accounting for Uncertainty can be represented. (A) Individually; (B) All in combination; (C) None

15%	82%	3%	100%
-----	-----	----	------

97%	0%	97%
-----	----	-----

97% of those answering thought the diagrams would help; 82% thought the proposed diagrams would best be used in combination - answer B; only 3% thought they weren't helpful



Q5 To what extent would the sample dialogue add to an Audit Committee's understanding of the "company's position and prospects?" (A) Hardly; (B) A little; (C) Significantly

11%	29%	61%	100%
-----	-----	-----	------

89%	11%	79%
-----	-----	-----

89% of those answering thought that the sample dialogue would add to an Audit Committee's understanding of the "company's position and prospects"; 61% thought the dialogue would help 'significantly' - answer C

