

Grant Thornton International Business Report

Leasing questions

The Grant Thornton International Business Report (IBR), which is conducted quarterly, provides insight into the views and expectations of over 11,000 businesses per year across 39 economies. For more information, please visit: www.internationalbusinessreport.com. The August/September quarterly IBR survey probed the views of 2,721 respondents on the topic of leasing and the emerging joint FASB/IASB standard.

The Financial Accounting Standards Board and International Accounting Standards Board are considering new rules that will significantly impact the accounting for leases.

Are you aware of these upcoming changes?

Global

- Yes 45%
- No 54%
- Don't know



Selected markets



Responses may not total 100% due to rounding.

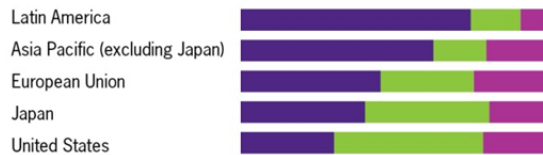
Do you support these changes?

Global

- Yes 42%
- No 37%
- Don't know 21%



Selected markets



What will be the major impact of these changes on your business?

Global

- Increase the cost and complexity of reporting **33%**
- Alter the way you structure the financing of future transactions **12%**
- Increase transparency for investors **15%**
- Other **24%**
- Don't know **15%**



Selected markets



Responses may not total 100% due to rounding.