

Case 1: Hong Kong		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Ken's Group				Sylvie's Group				Wui San's Group			
1	Do nothing	Regulators	-	-	-	-	1	-	-	-	-	-	-
		Preparers	-	-	-	-	1	-	-	-	-	-	1
		IFAC MBs	-	-	-	-	1	-	-	-	-	-	-
		NSS	-	1	-	-	-	-	-	-	2	-	-
		Firms	-	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Regulators	2	1	2	2	3	1	-	1	-	-	-
		Preparers	2	2	3	1	4	4	3	-	1	2	1
		IFAC MBs	4	4	3	3	2	2	1	1	-	-	1
		NSS	3	2	2	-	2	2	1	2	2	-	-
		Firms	3	3	1	1	3	-	3	1	-	1	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
3	Discuss the matter with a supervisor in Duraglass	Regulators	-	-	-	1	-	-	1	2	-	-	1
		Preparers	1	-	-	2	-	-	-	-	-	-	1
		IFAC MBs	-	-	-	2	-	-	1	2	-	-	-
		NSS	-	-	-	3	-	-	1	1	-	-	1
		Firms	-	-	-	3	-	-	5	3	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	3
4	Report the matter to the audit committee	Regulators	1	-	1	1	3	-	2	-	-	-	-
		Preparers	2	-	2	2	4	-	4	-	1	-	-
		IFAC MBs	4	1	4	1	4	-	1	-	-	-	-
		NSS	1	-	1	1	1	-	1	1	-	-	-
		Firms	3	-	3	-	5	-	2	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
5	Evaluate response of management/t he audit committee	Regulators	1	-	2	2	3	-	1	-	-	-	-
		Preparers	2	2	3	2	3	-	1	-	-	1	-
		IFAC MBs	4	3	2	-	4	1	3	-	-	-	-
		NSS	3	1	-	-	1	2	1	1	-	-	-
		Firms	2	2	2	2	5	2	4	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
6	Consult own professional body	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparers	1	-	-	1	1	-	1	-	-	-	-
		IFAC MBs	1	1	1	1	1	-	-	1	-	-	-
		NSS	-	-	1	-	2	2	1	1	-	-	-
		Firms	1	-	1	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
7	Obtain legal advice	Regulators	-	-	1	-	1	-	1	-	-	-	-
		Preparers	1	-	-	-	1	1	2	-	-	-	-
		IFAC MBs	1	2	-	-	-	1	3	1	-	1	-
		NSS	1	2	2	-	2	2	1	1	-	-	-
		Firms	2	1	-	-	2	1	2	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	1	-
8	Report the matter in accordance with Duraglass' internal ethics policy	Regulators	-	-	2	1	-	-	-	2	-	-	1
		Preparers	1	-	1	2	-	-	2	-	-	-	-
		IFAC MBs	-	-	2	2	-	-	3	1	-	-	1
		NSS	-	1	1	1	-	-	2	2	-	-	-
		Firms	1	-	2	2	-	-	2	3	-	-	2
		TCWG	-	-	-	-	-	-	-	-	-	-	-
9	Report the matter to the external auditor	Regulators	-	-	1	1	-	2	2	-	-	2	-
		Preparers	-	2	2	2	-	1	1	-	-	-	-
		IFAC MBs	-	1	3	2	-	-	3	1	-	-	1
		NSS	-	1	3	-	1	1	1	2	-	1	-

Case 1: Hong Kong		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	
		Ken's Group				Sylvie's Group				Wui San's Group				
		Firms	-	1	-	-	-	1	3	1	-	-	1	-
		TCWG	-	-	-	-	-	-	-	-	-	1	-	-
10	Report the matter to an appropriate authority (e.g., securities regulator) if	Regulators	-	-	-	-	3	-	1	-	2	-	1	-
		Preparers	3	2	1	1	1	-	-	-	-	-	-	-
		IFAC MBs	3	-	1	1	2	1	1	-	2	1	1	-
		NSS	2	-	-	-	1	2	1	-	1	-	1	-
		Firms	-	-	-	-	-	1	1	-	1	-	1	-
		TCWG	-	-	-	-	-	-	-	-	1	-	-	-
11	Other – please specify:	Regulators	-	-	-	-	-	-	-	-	-	-	-	-
		Preparers	1	1	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	1 - Ensure audit opinion, financials and disclosures reflect the situation				1							
		NSS	1 - consider qualifying audit opinion				1 - Accountant should take legal advice							
		Firms	-	-	-	-	1	-	1	-	1	1	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	2	-

Case 1: Brussels		Audit Ptr. NAS Ptr. CFO Other PAIB				Audit Ptr. NAS Ptr. CFO Other PAIB				Audit Ptr. NAS Ptr. CFO Other PAIB				
		Caroline's Group				Peter's Group				Helene's Group				
1	Do nothing	Regulators	-	-	-	-	-	-	-	-	-	-	-	-
		Preparers	-	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	-	-	-	-
		Standard Setters	-	-	-	-	-	-	-	-	-	-	-	-
		Firms	-	-	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Regulators	1	1	-	-	3	3	3	3	2	2	2	2
		Preparers	-	-	-	-	1	1	1	-	-	2	2	1
		IFAC MBs	4	1	3	4	4	5	4	3	3	2	3	1
		Standard Setters	3	3	1	2	4	5	4	1	1	-	-	-
		Firms	3	4	2	1	1	2	2	1	6	5	5	1
		TCWG	2	2	-	2	1	1	-	1	-	-	-	-
3	Discuss the matter with a supervisor in Duraglass	Regulators	-	-	1	1	-	-	-	2	1	-	1	-
		Preparers	-	-	-	-	-	-	-	1	-	-	-	1
		IFAC MBs	-	-	3	1	1	-	1	4	-	-	-	2
		Standard Setters	-	-	1	2	-	-	-	3	-	-	-	1
		Firms	-	-	1	4	-	-	-	2	-	-	-	5
		TCWG	-	1	1	1	-	-	1	-	-	-	-	-
4	Report the matter to the audit committee	Regulators	1	-	1	-	3	3	2	1	2	-	2	-
		Preparers	-	-	-	-	1	-	1	-	1	-	2	-
		IFAC MBs	4	-	3	-	6	-	3	-	3	-	3	-
		Standard Setters	3	1	3	1	5	-	2	-	1	-	1	-
		Firms	3	-	3	-	2	-	2	-	6	1	3	-
		TCWG	2	-	2	-	1	-	1	-	-	-	-	-
5	Evaluate response of management/the audit committee	Regulators	1	1	-	-	3	1	-	1	2	2	2	2
		Preparers	-	-	-	-	1	-	-	-	2	-	1	-
		IFAC MBs	4	3	2	1	6	-	-	1	3	1	3	1
		Standard Setters	4	2	-	-	6	-	-	-	1	-	-	-
		Firms	4	2	3	-	2	1	-	-	6	2	3	1
		TCWG	2	1	1	1	-	-	-	-	-	-	-	-
6	Consult own professional body	Regulators	-	-	-	-	1	1	2	2	1	-	1	-
		Preparers	-	-	-	-	-	-	-	-	1	1	1	-
		IFAC MBs	-	-	-	-	1	1	2	2	-	-	-	1
		Standard Setters	-	-	-	1	-	-	-	-	-	-	-	-
		Firms	-	-	-	-	-	-	-	-	-	2	3	2
		TCWG	-	-	1	-	1	-	-	-	-	-	-	-
7	Obtain legal advice	Regulators	-	-	-	-	1	1	1	2	-	-	1	-
		Preparers	-	-	-	-	-	-	-	-	2	1	1	-
		IFAC MBs	-	2	1	-	1	1	-	-	-	-	-	-
		Standard Setters	2	1	1	1	-	-	2	1	-	1	-	-
		Firms	-	1	1	-	1	1	2	-	1	1	3	-
		TCWG	-	-	1	-	-	-	-	-	-	-	-	-
8	Report the matter in accordance with Duraglass' internal ethics policy	Regulators	-	-	-	1	-	-	2	2	-	-	-	1
		Preparers	-	-	-	1	-	-	-	-	-	-	1	1
		IFAC MBs	-	-	1	2	2	-	5	4	-	-	-	2
		Standard Setters	-	-	1	4	-	-	2	3	-	-	-	-
		Firms	-	-	-	2	-	-	1	1	-	-	4	4
		TCWG	-	-	-	1	-	-	-	-	-	-	-	-
9	Report the matter to the external auditor	Regulators	-	1	-	-	-	3	2	3	-	2	1	1
		Preparers	-	1	1	-	-	1	-	-	-	1	1	-
		IFAC MBs	-	2	5	1	-	-	3	-	-	2	2	-

Case 1: Brussels		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	
		Caroline's Group				Peter's Group				Helene's Group				
		Standard Setters	-	2	2	1	-	1	2	-	-	1	-	-
		Firms	-	-	2	-	-	-	2	-	-	3	4	3
		TCWG	-	1	1	-	-	-	-	-	-	-	-	-
10	Report the matter to an appropriate authority (e.g., securities regulator) if management/th	Regulators	-	-	-	-	3	2	2	1	1	-	-	-
		Preparers	1	-	-	-	-	-	-	-	3	-	1	-
		IFAC MBs	1	1	-	-	4	-	-	-	2	-	2	-
		Standard Setters	3	1	1	2	3	-	-	-	1	-	-	-
		Firms	1	-	-	-	1	-	-	-	3	1	2	-
		TCWG	1	-	-	-	-	-	-	-	-	-	-	-
11	Other – please specify:	Regulators	-	-	-	-	3 - Qualify	1	2	1	-	-	-	-
		Preparers	-	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs					3 - In view of materiality, disclose the matter in the audit report and qualify audit opinion. Analyze Tax impact.							
			2 - Eugene should disengage	2 - Marisol should disengage	-	-	2 - Take matter into account in conclusion of valuation report.		1	-	-	-	-	-
		Standard Setters					4 - Assess appropriateness of: adequately addressed, remedial actions, steps to reduce re-occurrence and self reporting by entity.							
			2	1	-	-		-	2	-	9	3	-	-
		Firms	1 - Consider legal and regulatory requirements		1	-		-	-	-	-	-	4	2
		TCWG	1 - Qualify Audit Opinion			-		-	-	-	-	-	-	-

Case 1: Washington		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Caroline's Group				Peter's Group				Isabelle's Group			
1	Do nothing	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparer /	-	-	-	-	-	-	-	-	-	-	-
		TCWG /	-	-	-	-	-	-	-	-	-	-	-
		Investors	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	-	-	-
		Other	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Firms	-	-	-	-	1	1	1	-	-	-	-
		NSS	-	-	-	-	-	-	-	-	-	-	-
		Regulators	1	2	2	-	2	1	1	-	2	2	-
		Preparer /	1	1	1	-	2	3	1	1	3	3	2
		TCWG /	1	1	1	-	2	2	1	-	2	2	1
		Investors	3	3	2	-	3	5	5	2	3	3	2
3	Discuss the matter with a supervisor in Duraglass	IFAC MBs	1	5	3	-	5	5	1	2	5	5	1
		Other	-	-	-	-	1	1	1	1	2	1	-
		Firms	-	-	-	2	-	-	-	1	-	-	2
		NSS	-	-	-	3	-	-	-	3	-	-	1
		Regulators	-	-	-	1	-	-	-	1	-	-	-
		Preparer /	-	-	-	3	-	-	-	3	-	-	2
4	Report the matter to the audit committee	TCWG /	-	-	-	1	-	-	-	1	-	-	-
		Investors	-	-	-	2	-	-	1	4	-	-	3
		IFAC MBs	-	-	-	5	-	-	3	4	-	-	5
		Other	-	-	-	1	-	-	1	1	-	-	1
		Firms	1	1	1	-	2	-	1	-	2	2	2
		NSS	1	-	3	-	4	-	3	1	2	1	2
5	Evaluate response of management/the audit committee	IFAC MBs	2	-	3	-	4	-	3	1	2	1	2
		Other	2	2	2	-	4	3	1	-	3	3	3
		Firms	3	3	3	-	5	2	2	1	5	4	4
		NSS	-	-	-	-	1	1	1	1	1	-	-
		Regulators	1	-	2	-	2	-	-	-	2	-	2
		Preparer /	3	-	3	1	3	2	3	3	3	-	-
6	Consult own professional body	TCWG /	2	-	1	-	2	1	-	-	2	1	2
		Investors	2	2	2	-	4	3	1	-	3	3	3
		IFAC MBs	3	3	3	-	5	2	2	1	5	4	4
		Other	-	-	-	-	1	1	1	1	1	-	-
		Firms	-	-	-	-	-	-	-	-	-	-	-
		NSS	-	-	-	-	-	-	-	-	-	-	-
7	Obtain legal advice	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparer /	-	-	1	1	-	-	-	-	-	-	-
		TCWG /	-	-	-	-	-	-	-	-	-	-	-
		Investors	-	-	-	-	-	-	1	-	1	-	-
		IFAC MBs	1	3	-	-	-	1	1	2	1	1	-
		Other	-	-	-	-	-	-	-	-	-	-	-
8	Report the matter in accordance with Duraglass' internal ethics policy	Firms	-	-	-	-	-	-	-	-	-	-	-
		NSS	1	-	1	-	1	-	-	-	2	2	2
		Regulators	3	2	2	-	2	1	3	1	2	2	-
		Preparer /	1	1	1	-	1	1	2	-	1	2	1
		TCWG /	1	3	2	3	2	2	2	2	2	2	-
		Investors	3	3	-	1	3	2	1	-	5	3	4
		IFAC MBs	-	-	-	-	1	1	1	1	1	-	-
		Other	-	-	1	2	-	-	1	-	-	-	2
		Firms	-	-	1	1	-	-	1	3	-	-	1
		NSS	-	-	1	1	-	-	1	3	-	-	1

Case 1: Washington		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	
		Caroline's Group				Peter's Group				Isabelle's Group				
		Other	-	-	2	2	1	-	2	4	-	-	2	3
		Firms	-	-	5	4	-	1	2	4	-	-	3	5
		NSS	-	-	-	-	-	-	1	1	-	-	1	1
9	Report the matter to the external auditor	Regulators	-	-	1	1	-	-	-	-	-	2	2	1
		Preparer / TCWG / Investors	-	1	2	1	-	1	3	1	-	2	2	-
		IFAC MBs	-	-	1	-	-	1	1	-	-	1	2	2
		Other	-	-	2	4	-	4	3	1	-	1	2	2
		Firms	-	-	5	2	-	-	4	2	-	3	5	3
		NSS	-	-	-	-	-	-	1	1	-	1	-	-
10	Report the matter to an appropriate authority (e.g., securities regulator) if management/the audit committee has not	Regulators	2	-	1	-	2	1	1	1	2	-	1	-
		Preparer / TCWG / Investors	1	-	3	-	1	1	2	1	3	-	-	-
		IFAC MBs	-	-	-	-	1	-	1	2	1	-	-	-
		Other	3	-	3	1	3	1	1	1	2	1	1	2
		Firms	4	1	3	2	-	-	-	-	4	-	4	-
		NSS	-	-	-	-	1	-	1	-	1	-	-	-
11	Other – please specify:	Regulators	-	1	-	-	-	-	-	-	-	-	-	-
		Preparer / TCWG / Investors					1 - Report to national office. Evaluate controls over dividend and impairment timing.		1 - Evaluate controls over dividend and impairment					
			-	-	-	-		-	-	-	1	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	-	-	-	-
		Other	-	-	-	-	-	-	-	-	1	-	-	1
		Firms	1	1	-	-	-	-	-	-	-	-	-	-
	NSS	-	-	-	-	-	-	-	-	-	-	-	-	

Case 2: Hong Kong		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	
		Ken's Group				Sylvie's Group				Wui San's Group				
1	Do nothing	Regulators	-	-	-	-	-	-	-	-	-	-	-	1
		Preparers	-	-	-	-	-	-	-	2	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	2	-	-	-	-
		NSS	-	-	-	-	-	-	-	-	-	2	-	-
		Firms	-	1	-	-	-	-	-	2	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Regulators	2	2	2	2	2	2	-	-	-	1	1	1
		Preparers	2	1	3	2	3	5	2	-	-	-	-	-
		IFAC MBs	4	4	2	1	2	3	2	-	-	-	-	-
		NSS	3	1	3	-	2	3	-	-	2	1	-	-
		Firms	3	1	1	1	4	4	5	-	-	1	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
3	Discuss the matter with a supervisor in TerraLyne Ltd	Regulators	-	-	-	1	-	-	1	2	-	1	1	-
		Preparers	-	-	-	3	-	-	-	1	-	-	-	1
		IFAC MBs	-	-	-	4	-	-	2	3	-	-	-	1
		NSS	-	-	-	3	-	-	1	1	-	-	-	1
		Firms	-	1	-	1	-	-	-	3	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	2
4	Report the matter to the audit committee	Regulators	1	1	1	-	2	-	2	-	-	-	-	-
		Preparers	3	-	1	-	2	1	2	-	1	1	1	-
		IFAC MBs	3	1	3	-	3	1	3	-	-	-	1	-
		NSS	3	-	1	-	1	1	1	1	1	-	-	-
		Firms	3	-	2	-	3	-	2	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
5	Evaluate response of management/the audit committee	Regulators	1	1	1	1	2	-	-	-	-	-	-	-
		Preparers	2	1	3	2	2	-	-	-	-	-	-	-
		IFAC MBs	4	4	3	1	3	1	-	-	-	-	-	-
		NSS	3	1	1	-	2	2	1	1	-	-	-	-
		Firms	2	1	1	-	5	3	3	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
6	Consult own professional body	Regulators	-	-	-	-	-	-	-	-	-	-	-	-
		Preparers	-	-	-	-	-	1	-	-	-	-	-	-
		IFAC MBs	1	1	1	1	-	-	-	1	-	-	-	-
		NSS	-	-	-	-	1	1	1	1	-	-	-	-
		Firms	2	-	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-
7	Obtain legal advice	Regulators	1	-	2	-	1	1	2	-	1	-	-	-
		Preparers	-	-	-	-	2	1	2	-	-	-	-	-
		IFAC MBs	4	3	3	-	3	3	3	-	-	-	-	-
		NSS	1	2	2	-	2	1	1	1	-	-	-	-
		Firms	2	-	1	-	2	-	-	-	1	-	-	-
		TCWG	-	-	-	-	-	-	1	-	-	-	-	-
8	Report the matter in accordance with TerraLyne’s internal ethics policy	Regulators	-	-	1	-	-	-	1	2	-	-	1	1
		Preparers	-	-	2	2	-	-	-	1	-	-	-	-
		IFAC MBs	-	-	3	2	-	-	1	-	-	-	-	1
		NSS	-	-	2	2	-	-	1	1	-	-	-	-
		Firms	-	-	1	3	-	-	-	1	-	-	-	2
		TCWG	-	-	-	-	-	-	1	1	-	-	-	1
9	Report the matter to the external auditor	Regulators	-	1	-	-	-	2	1	-	-	1	-	-
		Preparers	-	1	1	1	-	1	1	-	-	-	-	-
		IFAC MBs	-	1	1	2	-	-	1	-	-	-	-	-
		NSS	-	2	-	-	-	2	1	1	-	-	-	-
		Firms	-	3	-	-	-	1	1	-	-	-	-	-
		TCWG	-	-	-	-	-	-	1	2	-	-	-	-
10	Report the matter to an appropriate authority (e.g., Ministry of Trade and Industry) if	Regulators	1	-	-	-	2	-	-	-	2	-	-	-
		Preparers	2	2	1	1	1	-	-	-	1	1	1	1
		IFAC MBs	3	3	3	3	3	1	-	-	2	2	1	-
		NSS	2	1	-	-	2	-	1	-	-	-	1	-
		Firms	1	-	1	-	2	-	-	-	-	-	2	-
		TCWG	-	-	-	-	-	-	1	-	1	-	-	-
11	Other – please specify:	Regulators	1	-	1	-	-	-	-	-	-	-	-	-
		Preparers	1	-	1	1	-	-	-	-	-	-	-	-

Case 2: Hong Kong		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Ken's Group				Sylvie's Group				Wui San's Group			
		IFAC MBs	1 - Ensure audit opinion, disclosure and accrued liability reflects the situation	-	1	-	1	-	-	-	-	-	-
		NSS	1 - Consider qualifying audit opinion	-	-	-	-	-	-	-	-	1	-
		Firms	1 - Consider qualifying audit opinion	-	-	-	1	-	1	-	1	1	-
		TCWG		-	-	-	-	-	-	-	-	1	-

Case 2: Brussels		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Caroline's Group				Peter's Group				Helene's Group			
1	Do nothing	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparers	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	1	-	-	-	-	-	-
		NSS	-	-	-	-	1	-	-	-	-	-	-
		Firms	-	-	-	-	-	-	-	-	-	1	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Regulators	1	1	-	3	3	2	1	1	1	1	-
		Preparers	-	-	-	1	-	1	-	2	2	1	-
		IFAC MBs	3	6	-	5	4	4	1	2	2	2	1
		NSS	3	3	-	4	2	4	1	1	-	-	1
		Firms	2	2	-	2	2	2	-	7	5	5	-
		TCWG	1	2	-	-	-	-	1	-	-	-	-
3	Discuss the matter with a supervisor in TerraLyne Ltd	Regulators	-	-	-	-	-	1	3	-	-	-	1
		Preparers	-	-	-	-	-	-	1	-	1	-	1
		IFAC MBs	-	-	-	1	-	2	3	-	-	-	-
		NSS	-	-	1	-	-	-	5	-	-	-	-
		Firms	-	-	-	-	-	-	2	-	-	-	7
		TCWG	-	-	-	-	-	1	-	-	-	-	-
4	Report the matter to the audit committee	Regulators	1	-	1	3	1	3	-	1	-	-	-
		Preparers	-	-	-	-	-	-	-	2	1	1	-
		IFAC MBs	4	-	3	4	-	2	-	2	-	2	-
		NSS	3	1	3	3	-	3	-	1	-	-	-
		Firms	3	-	4	2	-	2	-	6	1	5	-
		TCWG	1	-	2	-	-	1	-	-	-	-	-
5	Evaluate response of management/the audit committee	Regulators	-	1	-	3	3	2	5	1	-	-	-
		Preparers	-	-	-	-	-	-	-	2	1	-	-
		IFAC MBs	3	2	-	4	1	1	1	1	1	2	1
		NSS	2	3	1	2	1	1	-	1	-	5	1
		Firms	3	3	1	2	1	1	-	6	3	-	1
		TCWG	2	1	1	-	-	-	-	-	-	-	-
6	Consult own professional body	Regulators	-	-	-	1	1	-	1	-	1	-	-
		Preparers	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	1	1	1	-	-	-	-	1
		NSS	-	-	-	-	-	-	-	-	-	-	-
		Firms	-	-	-	-	-	-	-	1	2	-	1
		TCWG	-	-	-	-	-	1	-	-	-	-	-
7	Obtain legal advice	Regulators	1	-	1	2	1	2	2	-	1	-	-
		Preparers	-	-	-	-	-	1	1	1	1	-	-
		IFAC MBs	2	-	-	3	1	-	-	2	-	-	-
		NSS	1	1	2	1	1	4	4	-	1	1	-
		Firms	3	-	3	1	1	2	2	3	2	3	-
		TCWG	1	1	2	1	-	1	1	-	-	-	-
8	Report the matter in accordance with TerraLyne's internal ethics policy	Regulators	-	-	-	-	-	3	3	-	-	-	1
		Preparers	-	-	-	-	-	-	-	-	-	1	-
		IFAC MBs	-	-	-	1	1	4	4	-	-	1	-
		NSS	-	-	1	-	-	1	1	-	-	1	-
		Firms	-	-	-	-	-	1	1	-	-	2	6
		TCWG	-	-	-	-	-	1	1	-	-	-	-
9	Report the matter to the external auditor	Regulators	-	1	-	-	3	1	1	-	1	-	-
		Preparers	-	-	-	-	-	-	-	-	1	-	-
		IFAC MBs	-	1	1	1	1	1	1	-	1	1	1
		NSS	-	1	-	-	2	1	1	-	1	1	-
		Firms	-	-	-	-	-	2	2	-	2	1	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
10	Report the matter to an appropriate authority (e.g., Ministry of Trade and Industry) if	Regulators	-	-	-	3	1	3	3	1	-	1	-
		Preparers	1	1	1	-	-	-	-	2	1	-	-
		IFAC MBs	2	-	2	2	1	1	1	1	-	-	-
		NSS	2	1	1	2	-	-	-	1	-	-	-
		Firms	-	-	2	1	1	1	1	5	1	1	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
11	Other – please	Regulators	1	-	-	2	-	-	-	-	-	-	-

Case 2: Brussels		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Caroline's Group				Peter's Group				Helene's Group			
specify:	Preparers	1	-	-	-	-	1	-	-	-	-	-	-
	IFAC MBs					1 - disclose in audit report, possibly qualify opinion, follow up on clearance / remedy of matter	1 - disclosure in report		1 - Document steps taken as selected (2,3,5,8)				
	NSS					1 - Assess adequacy of measures taken such as:							
		1	1	1	1	adequately addressed, remedial actions, steps to reduce re-occurrence and self reported by entity.		1	1	-	-	-	-
	Firms	2	-	-	-					1 - obtain advice	-	-	-
	TCWG	-	-	-	-					-	-	-	-

Case 2: Washington		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB
		Caroline's Group				Peter's Group				Isabelle's Group			
1	Do nothing	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparer / PAIB	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	-	-	-
		NSS	-	-	-	-	-	-	-	-	-	-	-
		Firms	-	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
2	Discuss the matter with management	Regulators	3	3	2	1	2	1	-	2	2	2	2
		Preparer / PAIB	2	1	1	1	2	3	2	3	3	2	1
		IFAC MBs	1	1	1	-	2	1	1	2	2	1	1
		NSS	4	4	3	1	3	4	4	2	2	3	3
		Firms	4	4	2	1	5	4	2	5	5	3	-
		TCWG	-	-	-	-	1	1	1	1	1	1	-
3	Discuss the matter with a supervisor in TerraLyne Ltd	Regulators	-	-	-	2	-	-	-	1	-	-	2
		Preparer / PAIB	-	-	-	3	-	-	1	2	-	-	1
		IFAC MBs	-	-	-	1	-	-	-	1	-	-	1
		NSS	-	-	-	4	-	-	1	2	1	-	3
		Firms	-	-	-	4	-	-	1	5	-	-	4
		TCWG	-	-	3	-	-	-	-	1	-	-	1
4	Report the matter to the audit committee	Regulators	2	1	3	-	1	-	1	-	2	2	-
		Preparer / PAIB	3	1	3	-	2	-	3	-	3	1	-
		IFAC MBs	1	1	1	-	2	-	1	-	2	1	-
		NSS	4	-	3	-	4	1	4	-	3	1	1
		Firms	4	-	4	-	5	-	4	-	5	1	-
		TCWG	-	-	-	-	1	-	1	-	1	-	-
5	Evaluate response of management/the audit committee	Regulators	3	1	1	-	2	1	-	-	2	1	-
		Preparer / PAIB	3	1	2	-	4	3	2	3	3	2	-
		IFAC MBs	1	1	1	-	2	-	2	1	2	2	1
		NSS	3	1	2	-	3	3	3	-	2	1	2
		Firms	3	2	2	-	5	3	2	1	5	3	2
		TCWG	-	-	-	-	1	1	1	1	1	-	-
6	Consult own professional body	Regulators	-	-	-	-	-	-	-	-	-	-	-
		Preparer / PAIB	-	-	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	1	1	-
		NSS	-	-	-	-	-	1	1	1	1	1	-
		Firms	-	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-
7	Obtain legal advice	Regulators	1	-	1	-	1	-	-	-	2	2	2
		Preparer / PAIB	2	1	2	-	3	3	3	1	1	1	-
		IFAC MBs	1	1	1	-	1	1	1	1	1	1	-
		NSS	2	1	3	-	3	2	2	3	2	3	2
		Firms	4	3	1	-	5	4	4	1	4	3	4
		TCWG	-	-	-	-	1	1	-	1	1	-	-
8	Report the matter in accordance with TerraLyne's internal ethics policy	Regulators	-	-	2	3	-	-	-	-	-	-	2
		Preparer / PAIB	-	-	2	2	-	-	3	3	-	-	3
		IFAC MBs	-	-	1	1	-	-	-	1	-	-	2
		NSS	-	-	4	4	-	1	2	2	-	1	1
		Firms	-	1	4	5	-	-	2	3	-	-	4
		TCWG	-	-	-	-	-	-	-	1	-	-	1
9	Report the matter to the external auditor	Regulators	-	-	3	1	-	-	-	-	-	2	2
		Preparer / PAIB	-	2	1	1	-	-	3	-	-	-	-
		IFAC MBs	-	-	1	-	-	1	2	-	-	2	1

Case 2: Washington		Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	Audit Ptr.	NAS Ptr.	CFO	Other PAIB	
		Caroline's Group				Peter's Group				Isabelle's Group				
		NSS	-	3	2	1	1	2	2	-	-	-	2	1
		Firms	-	1	3	2	-	-	3	1	-	1	4	2
		TCWG	-	-	-	-	-	-	1	-	-	-	-	-
10	Report the matter to an appropriate authority (e.g., Ministry of Trade and Industry) if management/the audit committee	Regulators	2	-	2	-	2	1	1	1	2	-	1	-
		Preparer / PAIB	2	-	3	-	1	1	2	1	3	1	-	-
		IFAC MBs	1	-	-	-	-	-	-	-	2	1	-	-
		NSS	2	-	3	-	3	1	2	1	3	2	1	2
		Firms	1	-	4	1	1	1	1	-	3	1	3	-
		TCWG	-	-	-	-	-	-	1	-	-	-	-	-
11	Other – please specify:	Regulators	-	-	-	-	-	-	-	-	-	-	-	-
		Preparer / PAIB	-	-	1	-	-	-	-	-	-	-	-	-
		IFAC MBs	-	-	-	-	-	-	-	-	-	-	-	-
		NSS	-	-	-	-	-	-	-	-	1	-	1	-
		Firms	1	1	-	-	-	-	-	-	-	-	-	-
		TCWG	-	-	-	-	-	-	-	-	-	-	-	-