From: Chartered Institute of Management Accountants (CIMA)

<surveysupport@itracks.com>

Sent: 29 October 2010 15:39

To: Gregor Roberts

Subject: Reminder: CIMA Sustainability Study

Dear Member:

You have been selected by CIMA to participate in an important study to help us better understand how sustainability is being addressed by organisations, and the involvement of the finance function in sustainability – defined as the consideration of environmental and/or social issues in the value creation process along with the financial performance of the enterprise.

This survey is being conducted in collaboration with the American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA).

The AICPA, CIMA and CICA are all members of the Accounting Bodies Network of the Prince of Wales' Accounting for Sustainability Project (A4S). The goals of the A4S are to promote the embedding of sustainability into the day-to-day operations and decision-making of organisations and promote the integration of sustainability information within mainstream financial reporting.

We recognise that while some organisations have already developed extensive sustainability strategies, many others have only begun to consider environmental and/or social issues. It is our hope to develop an understanding of the status of sustainability and finance function involvement across this entire spectrum. Your response is important to developing this understanding.

The results of the survey will be incorporated into a thought leadership paper to be jointly developed by the three participating bodies and presented to the A4S. A link to the report will be e-mailed to all those who participate in the survey.

CIMA has commissioned Itracks, an independent market research agency, to conduct the survey on our behalf. All results will be kept confidential and anonymous. Results collected by Itracks will not allow the identification of individual respondents. Please click on the link below to complete the survey on a secure server by November 4, 2010:

This is a unique link which may not be used by anyone other than yourself.

https://surveys.itracks.com/survey/Sustainability3?id=2261837137

The survey should take no longer than 10 minutes to complete.

Your response will be very much appreciated. If you have any comments, please contact Paul Weymouth research@cimaglobal.com.

If you have any problems accessing or completing the survey, please e-mail surveysupport@itracks.com.

Thank you for your participation.

Paul Weymouth Head of R&D CIMA

If you would prefer not to receive any further notices regarding this study, please reply to this email with the word 'REMOVE' in the subject line.