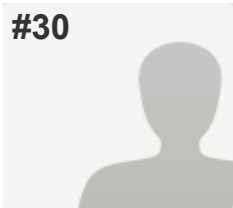


#30

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Friday, April 28, 2017 10:57:28 AM**Last Modified:** Friday, April 28, 2017 11:04:56 AM**Time Spent:** 00:07:27**IP Address:** 223.255.159.98

PAGE 1: Contact Details

Report preparer

Q6: Any preliminary or introductory comments
(Example: If the response is the result of a focus group, please indicate attendees and their respective stakeholder groups).

Respondent skipped this question

PAGE 2: Multiple capitals

Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?

Some capital assessment can be quantified while others cannot, should separate the capital that can be quantitatively assessed from those that are only qualitatively assessed. This would avoid reporting entity from arbitrarily attributing value to capital that they do not have full control or comprehension on the value assessment.

Q8: Q1(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 3: Connectivity and integrated thinking

Q9: Q2(a) What is your experience with connectivity in integrated reports as an indication of integrated thinking and/or enabler of enhanced decisions?

Respondent skipped this question

Q10: Q2(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 4: Key stakeholders' legitimate needs and interests

Q11: Q3(a) What is your experience with the identification, in integrated reports, of key stakeholders' legitimate needs and interests and how those needs and interests are considered and addressed?

The report should focus on what the user wants and needs. The information contained must be valuable to the user of the report so that more organization will adopt the report.

Q12: Q3(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 5: Materiality and value creation

Q13: Q4(a) What is your experience with the Framework's definition of materiality, in particular: • Application of the value creation lens? • Use of different time periods to identify material matters?

The inclusion of material items that can be quantified should be primarily based on historical information with projections (if future information is required) that is easily traceable by the user of the report so that the user can actually assess the impact of the information to the overall entity. (e.g. inclusion of financial projections)

However, for information relating to unquantifiable items such as risk, legal or regulatory compliance, information should be forward thinking, future based and preemptive as those information will likely not be quantifiable and would require separate judgment of each user of the report to assess. Hence the more information and the more updated the information is will help in risk and value assessment.

Q14: Q4(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 6: Conciseness

Q15: Q5(a) What is your experience with the conciseness of integrated reports?

Respondent skipped this question

Q16: Q5(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 7: Business model – outputs and outcomes

Q17: Q6(a) What is your experience with the reporting of business model information, particularly outputs and outcomes?

Respondent skipped this question

Q18: Q6(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 8: Those charged with governance / Framework identification

Q19: Q7(a) What is your experience with whether reports: (i) identify the involvement of those charged with governance, and (ii) indicate that they are presented in accordance with the Framework? What are the implications of excluding such information?

While this would certainly increase the legitimacy of the report, but the key question is whether the information provided are voluntary or required by law?

Management typically would not want to subject themselves to additional liabilities unless required by law, by providing such a statement it might restrict them to what kind of information they provide to the public in the integrated report.

As there are already legal and regulatory requirement prohibiting false statements or grossly misleading information to be provided to the public, allowing more flexibilities to those charged with governance on the provision of information may encourage them to provide better information. Since they are volunteering information in the first place.

Q20: Q7(b) What, if anything, should be done and by whom to improve these aspects of implementation?

Respondent skipped this question

PAGE 9: Other Guiding Principles

Q21: Q8(a) What is your experience with the application of these remaining three Guiding Principles in integrated reports?

Respondent skipped this question

Q22: Q8(b) What, if anything, should be done and by whom to improve these aspects of implementation?

Respondent skipped this question

PAGE 10: Other Content Elements

Q23: Q9(a) What is your experience with how these remaining Content Elements are reported in integrated reports?

Respondent skipped this question

Q24: Q9(b) What, if anything, should be done and by whom to improve these aspects of implementation?

Respondent skipped this question

PAGE 11: Other quality issues

Q25: Q10(a) Aside from any quality issues already raised in Q1-Q9, what is your experience with the quality of integrated reports?

Respondent skipped this question

Q26: Q10(b) What, if anything, should be done and by whom to improve this aspect of implementation?

Respondent skipped this question

PAGE 12: Other enablers, incentive and barriers

Q27: Q11(a) What is your experience with enablers, incentives or barriers to Framework implementation not covered by other questions, including the extent to which they apply particularly to: • Specific jurisdictions? • Large or small organizations? • Private, public or non-profit sectors? • Different stages of Framework implementation?

Integrated report should be focused on entities that require disclosure of public information. It would be less effective for private firms to make integrated reports that would not be disclosed.

Q28: Q11(b) What, if anything, should be done and by whom to improve these aspects of implementation?	<i>Respondent skipped this question</i>
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