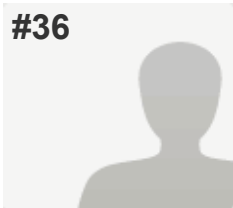


#36

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Saturday, April 29, 2017 8:44:52 PM**Last Modified:** Saturday, April 29, 2017 9:12:50 PM**Time Spent:** 00:27:57**IP Address:** 89.143.207.209**PAGE 2: Multiple capitals****Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?***Respondent skipped this question***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?

Respondent skipped this question

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?

Respondent skipped this question

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?

Respondent skipped this question

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?

My comment is regarding the Content Element "Risk and Opportunities": it is quite common to see Risks reported comprehensively and systematically as "Risk management" usually forms an integral part of the reporting organisation's day-to-day business processes (involving risk assessments and specific risk management goals and measures etc.) and is a key component of corporate governance.

On the other hand, Opportunities are rarely being reported in such a manner. In my experience, the Opportunities are usually part of chapters including the (Business) Outlook of the reporting organisation and therefore the key question, posed in paragraph 4.23 of the <IR> Framework cannot be answered concisely and comparatively from the Risks & Opportunities viewpoint in most Integrated Reports.

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

It would be beneficial if the <IR> Framework (or other <IR> source) would include a more thorough and clear explanation (perhaps in paragraph 4.23 and/or par. 4.24) of the risk - opportunity tandem as defined/viewed by IIRC. Are the reporting organisations' opportunities supposed to be defined, explained and reported about in the same (systematic) way the risks (usually) are?

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

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