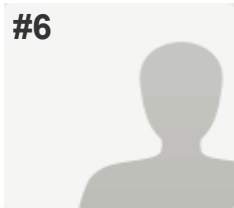


#6

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Sunday, March 12, 2017 11:52:01 AM**Last Modified:** Sunday, March 12, 2017 12:09:01 PM**Time Spent:** 00:17:00**IP Address:** 84.52.158.19

PAGE 2: Multiple capitals

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

More than necessary concept that should be further evolved.

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

Capital should be understood as memetic entity. Values and their results (capitals) are created in human memetic activities.

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?

So far not much experience.

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

Not much to say so far.

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?

It is almost impossible for traditional accountants to understand and take in account needs and interests of various stakeholders.

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

Companies should cease to be understood as predominantly financial operations

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?

Not much experience in this respect so far.

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?

That is a hard problem for any reporting. The conciseness is accomplished only if matter is understood.

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?

At least in Slovenia business modeling is fairly underdeveloped.

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

Business modeling should be enhanced as core practice.

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?

Nil so far

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?

I do work mainly on strategic focus. And I know that this principle is utterly misunderstood.

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

Again only after organization is understood as memetic operation.

PAGE 10: Other Content Elements

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

So far we are only introducing first attempts to build IR practice in Slovenia

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?

No experience so far.

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?

There are only couple of us in Slovenia trying to introduce IR.

Q28: Q11(b) What, if anything, should be done and by whom to improve these aspects of implementation?

Respondent skipped this question
