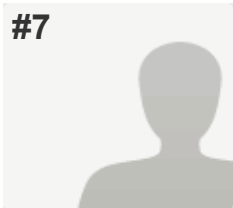


#7

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Monday, March 20, 2017 12:59:23 PM**Last Modified:** Monday, March 20, 2017 1:22:40 PM**Time Spent:** 00:23:17**IP Address:** 182.188.122.95**PAGE 2: Multiple capitals****Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?**

The multiple capitals approach of IR framework is good tool and helps in demonstrating value creation process by using these diverse capitals and the impacts - positive or negative- on the capitals as a result of organizations activities in value chain. This presentation helps the investors and other stakeholders to make informed decisions.

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

A Guidance on measuring some of the capitals - Intellectual, social and relationship-may be provided by IIRC to come up with more objective reporting.

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?

Good presentation in IR reports.

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 materiality definition, value creation lens and different time horizons are truly helpful in determining the relevant issues leading to defining material topics for the report.

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?

This is a plus point. However, still organizations are clubbing two reports and producing 200 pages report which need to be considered in guidance series.

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?

This is quite challenging in terms of impacts but very helpful and informative for stakeholders.

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?

Not all reports present this information in prominent way. The exclusion of such information will lead to less transparent and useful reports.

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?

The content elements are reported quite well.

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?

Lack of standardized metrics for disclosing the performance and outcomes.

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?

Barriers are lack of debate in investment community, regulators and competencies at companies.

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

Respondent skipped this question
