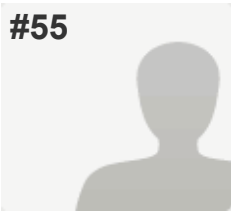


#55

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Sunday, May 14, 2017 2:14:52 PM**Last Modified:** Sunday, May 14, 2017 2:29:45 PM**Time Spent:** 00:14:53**IP Address:** 85.4.76.99

PAGE 2: Multiple capitals

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

Good

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

More details and best practice examples regarding the connectivity

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?

A more detailed explanation would be helpful

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

Best Practice examples

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?

more clarification on that subject is necessary

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?

More support from the Board of Directors and Top Management

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?

If a company reports already in a wider context like strategy, sustainability & governance its easy. If not, it can be a difficult task

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

Clear definition and communication about the business model.

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?

Usually board members and top management needs to agree to the report concept. Having good arguments about the framework, helps to convince them.

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

Clear guidance

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?

up to now there is no clear ranking regarding the best-in-class reports. A clear judgement about good reports and why they are good could be helpful for other companies on their way to an integrated report. Without having a clear ranking it's hard to judge them.

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?

In our society and environment there are already a lot of regulations regarding sustainability, governance and financials. Sometimes - especially for smaller companies - its hard to fulfill them. Therefore, we see a resistance to adopt further guidelines and frameworks.

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

A clear request from investors and other stakeholders could help
