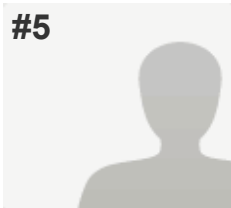


#5

**INCOMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Saturday, March 04, 2017 11:01:41 AM**Last Modified:** Saturday, March 04, 2017 11:15:21 AM**Time Spent:** 00:13:39**IP Address:** 87.201.131.54**PAGE 2: Multiple capitals****Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?**

I am intrested to know the impact of the integrated reporting on Internal Auditoing profission

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

The regulator and board of directors

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?**

Integrated thinking lead to proper integrated report.

Integrated thinking is not mature enough to support the implementation of integrated reporting

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

regulator should enforce integrated thinking as part of governance regulations

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?

Generally, the practices of identifying stakeholders needs are mature in the organizations, there are a lot of practices to identify the needs for example through the questionnaires, focus groups, CRM.

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

The board and Senior Management are the main responsible for that.

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?

Value creation concept not mature and should be part of the strategic planning process

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

The Board and senior management

PAGE 6: Conciseness

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

Still need improvement.

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

The Board and Senior management

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?

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?

Respondent skipped this question

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

Respondent skipped this question

