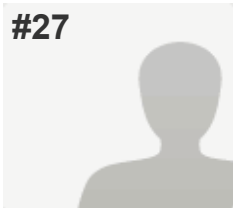


#27

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Thursday, April 27, 2017 2:22:59 PM**Last Modified:** Thursday, April 27, 2017 2:50:14 PM**Time Spent:** 00:27:15**IP Address:** 50.198.85.161

PAGE 2: Multiple capitals

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

This is a powerful way of achieving integration. To date, the concept is not well understood across the movement.

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

Give greater attention and emphasis to the capitals, value creation and 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?

Again, still not well understood. One thing I'm looking at is VDML (value delivery modelling language by OMG). Full models are a long way from where most people are today but it's the direction that we will probably all end up in.

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

This gets back to the community of practice idea. There's a lot of experimentation needed to get to better practices. We need to create safe spaces for learning and collaboration.

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?

This is especially challenging in the U.S.

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

Have more open conversations about the U.S. Supreme Court definition of materiality and how this related to the IIRC standard.

PAGE 6: Conciseness

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

This shouldn't be the priority right now. It's a nice guideline but it will take time for companies to discover how to make a fully integrated presentation. Conciseness is in the eye of the beholder. I've seen reports from 20-200 pages. Is one more concise and better than the other?

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?

I come from the finance and intangibles side. I had never heard of outputs and outcomes until now. Turns out it is the language of sustainability field. I still don't know how to connect these with financial thinking.

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

...community of 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?**

In the U.S., very few are citing the Framework.

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?	
The U.S. is challenging if you "require" all the Principles and Elements.	
The capitals, value creation and connectivity are applicable to all kinds of organizations and sectors.	
Q28: Q11(b) What, if anything, should be done and by whom to improve these aspects of implementation?	<i>Respondent skipped this question</i>