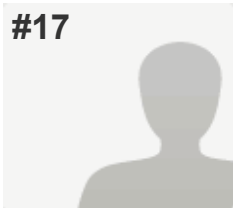


#17

**COMPLETE****Collector:** Web Link 1 (Web Link)**Started:** Friday, April 21, 2017 11:24:09 AM**Last Modified:** Monday, April 24, 2017 9:47:27 AM**Time Spent:** Over a day**IP Address:** 27.251.165.146

PAGE 2: Multiple capitals

Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?*Respondent skipped this question*

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

- Q1b – IIRC may consider splitting the Social and Relationship Capital into
 - o intra- organization capital
 - e.g. business ethics, traditions practiced, work culture within the organization, and
 - o inter-organization capital
 - i.e. all the existing points in the exposure draft
-

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?

Respondent skipped this question

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

Q3b - Classification of stakeholders into three categories (viz. resister, neutral and advocate) would help as indicated by PMBOK of PMI

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?

Q 4a - Materiality definition (The magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement) set forth by FASB

[http://www.fasb.org/cs/BlobServer?](http://www.fasb.org/cs/BlobServer?blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175820900526&blobheader=application%2Fpdf)

[blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175820900526&blobheader=application%2Fpdf](http://www.fasb.org/cs/BlobServer?blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175820900526&blobheader=application%2Fpdf)

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?

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?

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?

Q7a – Knowledge and Practice areas of CGEIT exam administered by ISACA (<http://www.isaca.org/Certification/CGEIT-Certified-in-the-Governance-of-Enterprise-IT/Job-Practice-Areas/Pages/default.aspx>) may be considered and then expanded in terms of scope from IT to overall management

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?

Q10b – Trade off between the two traits of reporting (i.e. conciseness and completeness) is very crucial. Toward that, integrated reports should be online with executive summary with a host of hyperlinks, each providing a detailed chunk of report within the same document

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?

Q11b – For encouraging the adoption of integrated reporting by large organizations working in different countries, I am sure, the respective regulators across nations are being persuaded. Such canvassing would give spectacular results, as evinced by Securities and Exchange Board of India (SEBI) asking top 500 Indian companies to adopt integrated reporting from 31 March 2018.

For small organizations, a 'light' version of the framework would go a long way to secure a buy-in from them. Such a 'light' version could be thought of as a skin-n-bone version tailored for small organizations
