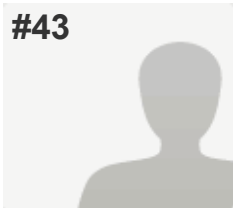


#43

**Q4: Country/ Region**

Greece

**Q5: Stakeholder Group**

Academic

**Q6: Any preliminary or introductory comments**  
(Example: If the response is the result of a focus group, please indicate attendees and their respective stakeholder groups).

*Respondent skipped this question*

**PAGE 2: Multiple capitals****Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?**

I am a researcher on accounting and particularly intellectual capital reporting. So I am familiar with the functionality of intangible parts of the report.

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

As an IC researcher I found the terminology adopted for the framework little bit confusing. In IC literature Intellectual capital incorporates human and relational capital.

**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?**

I dont have such an experience

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

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**PAGE 4: Key stakeholders' legitimate needs and interests**

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**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?**

Parts of my research are concentrated on analysts' needs concerning IC reporting (IC in the traditional way that incorporates also human and relational capital).

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

More research. If we realise who are the main stakeholders we may help companies form their report taking their needs into consideration.

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**PAGE 5: Materiality and value creation**

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**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?**

Research again concerning value creation in the banking sector.

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

From the side of researchers more case studies should be reported . From the side of practitioners more training could be helpful to understand the importance of materiality determination process.

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**PAGE 6: Conciseness**

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

I have seen few published reports.

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

I think that from the reports I ve studied conciseness was a missing point.

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**PAGE 7: Business model – outputs and outcomes**

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**Q17: Q6(a) What is your experience with the reporting of business model information, particularly outputs and outcomes?**

I think that in order to judge that part you need to be an insider. Every company has a different business model.

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

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**PAGE 8: Those charged with governance / Framework identification**

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**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?**

ii) I am not sure but I think I have not noticed that kind of indications.

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

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**PAGE 9: Other Guiding Principles**

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**Q21: Q8(a) What is your experience with the application of these remaining three Guiding Principles in integrated reports?**

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**Q22: Q8(b) What, if anything, should be done and by whom to improve these aspects of implementation?**

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**PAGE 10: Other Content Elements**

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**Q23: Q9(a) What is your experience with how these remaining Content Elements are reported in integrated reports?**

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**Q24: Q9(b) What, if anything, should be done and by whom to improve these aspects of implementation?**

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**PAGE 11: Other quality issues**

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**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*

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**Q26: Q10(b) What, if anything, should be done and by whom to improve this aspect of implementation?**

*Respondent skipped this question*

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**PAGE 12: Other enablers, incentive and barriers**

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<b>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?</b>	<i>Respondent skipped this question</i>
<b>Q28: Q11(b) What, if anything, should be done and by whom to improve these aspects of implementation?</b>	<i>Respondent skipped this question</i>