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?

Generally good, but somewhat inconsistent between companies.

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

Additional guidance and examples of what is included in each of the capitals.

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?

Mixed, varies by reporting entity. Some really do connect and integrate the information. Others still do it more in a silo form.
Q10: Q2(b) What, if anything, should be done and by whom to improve this aspect of implementation?
Continue with 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?
Getting better. More companies now are describing/defining the audience for their reports.

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

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?
Variable and inconsistent. For example, some reports seem to dwell on matters that do seem material from an investment/valuation perspective.

Q14: Q4(b) What, if anything, should be done and by whom to improve this aspect of implementation?
Encourage use of standards such as those issued by the Sustainability Accounting Standards Board that are explicitly based on materiality.

PAGE 6: Conciseness

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

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

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?
Often not followed.

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

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?

Generally good.

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?

Variable.

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

Best practice examples.

PAGE 10: Other Content Elements

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

Variable.

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

Best practice examples.

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?

Variable. Some companies/reporting entities do an excellent job. Others continue to be less integrated and provide information in silo formats and discussions.

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

IIRC should continue to issue best practice examples and showcasing them at events. May also want to consider rating reports, aka ReportWatch.

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?

Slow to develop in U.S. 2016 Concepts Release from SEC provided a potential opportunity to move toward integrated reporting in U.S. However, with change in Administration and leadership of SEC, it is not clear where this initiative will go.

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

Respondent skipped this question