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

Does not always align with the internal language and processes used. So we chose to stay with our internal approached, although it does cover the capitals

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

Respondent skipped this question

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? | 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? | Respondent skipped this question |
| 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? | 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]