

Revisão do Framework do Relato Integrado

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<IR> Framework enhancements

Focus areas

- 1 clarity
- 2 simplicity
- 3 quality

<IR> Framework enhancements



1

CLARITY

Distinguishes outputs from outcomes

- ✓ Definition placement
- ✓ Illustrative example
- ✓ Diagram refinements

4.19

Figure 2

Clarifies governance considerations

- ✓ Scope of those charged with governance **Glossary**
- ✓ Entity-specific models **1.22**
- ✓ Collective mind terminology **1.20**

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2

SIMPLICITY

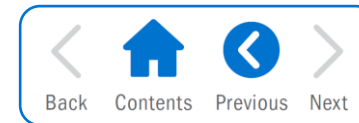
Simplifies statement of responsibility

- ✓ Lower reporting burden
- ✓ Recognition of journey

1.20

Includes user-friendly features and design

- ✓ Easier navigation
- ✓ Improved layout



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3

QUALITY

Reinforces need for balance

- ✓ Value creation, preservation and erosion
- ✓ Positive and negative outcomes **4.19** **4.20** **Figure 2**

Reinforces robustness of reporting

- ✓ Process disclosures **1.23** **1.24**
- ✓ Qualitative and quantitative information **4.20**



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