

2019 European Lab future projects agenda consultation

Questions to stakeholders

General information about the respondent

37. Please provide the following details:

(a) Your name:

TUMA URSULA

(b) Your contact e-mail address:

UrsulaTuma@gmx.at

(c) Your job title/role:

MS U TUMA

(d) Name of the organisation on behalf of which you are responding:

n\a

(e) Country of operation:

n\a

(f) Which type of respondent are you representing?

Reporting company User Accountancy profession Academic

Financial institution Civil society Other (please specify)

(g) Short description of activity/industry:

all

(h) If you are responding on behalf of a reporting company, are you directly involved in the preparation of corporate reports?

Yes No Not applicable

Information required on proposed projects

38. Please rank the proposed project topics outlined in paragraphs 12 to 36 above by order of priority, and explain your selection with details of the distinct added value you would expect of a potential European Lab project on each topic:

	Priority	Reasoning for your selection and ranking
Project 1.1 – Reporting on human rights and other social matters in the supply chain	<input type="checkbox"/> Highest <input type="checkbox"/> Medium <input checked="" type="checkbox"/> Lower	risks are to be encapsulated and assigned to the type(s) of entities associated
Project 1.2 – Reporting on human capital management	<input checked="" type="checkbox"/> Highest <input type="checkbox"/> Medium <input type="checkbox"/> Lower	it makes no sense to do that in an unstructured way unintegrated into IFRS
Project 1.3 – Reporting on human capital and social capital impacts of climate adaptation and mitigation policies	<input type="checkbox"/> Highest <input type="checkbox"/> Medium <input checked="" type="checkbox"/> Lower	any mitigation technique relies on concisely identifiable quantitative, qualitative factors that may be substantively identified
Project 2 – Reporting of non-financial risks and opportunities, and linkage to the business model	<input type="checkbox"/> Highest <input type="checkbox"/> Medium <input checked="" type="checkbox"/> Lower	to the entity
Project 3 – Reporting on the materiality assessment process and outcomes for Environment, Social and Governance (ESG) matters	<input type="checkbox"/> Highest <input type="checkbox"/> Medium <input checked="" type="checkbox"/> Lower	materiality clearly includes the environment, social aspects and any governance matters

39. Are there other topics that you advise the European Lab to add to its agenda? If so, please provide a description of the topic and the priority you would assign to it:

review of Performance Indicators (see weforum.org before K. Annan died)

40. Please provide any details of interaction you may be aware of with the work of other initiatives, in respect of the topic you rank as highest priority:

Target capital is to be separated from Return and Growth of any Capital; as to the term organic capital, it is necessary to mention that there is definitely the term capital existing, and organic capital might be part of it

41. Thank you for responding to our consultation! Your views are very important to us.