

# Integrated Reporting and the Anatomy of the Corporate

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**The Corporate Anatomy**

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**Need for New Knowledge**

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**Dual Role of Integrated Reporting**

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**Institutionalising Integrated Thinking**

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**Reasons for Reluctance**

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**Bring in Connectivity**

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**Moral Responsibility**

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**Conclusion**

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# Institutionalizing Integrated Thinking

	Financial Capital	Manufactured Capital (Private)	Manufactured Capital (Public)	Intellectual Capital (I.P.)	Intellectual Capital (Organisational)	Human Capital	Social and Relationship Capital	Natural Capital
<b>Managed by (Function)</b>	Finance	Supply Chain		Legal	HR and IT	HR	Marketing, Stakeholder Relations	Sustainability
<b>Investment Decision</b>								
<b>Management Process</b>								
<b>Manage Performance through KPIs</b>								
<b>Trade- off decisions</b>								
<b>Visibility in the Medium and Long Term</b>								

Institutionalised and Intensely Managed

Sometimes Institutionalised but managed

Not institutionalised

Not managed at all

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# Hexagon

<p><b>Financial Capital</b></p> <p>ROE          Total Shareholder Return          Capital Gearing Ratio          Working Capital Management Efficiency          Investment in Marketing          Financial Return on Marketing Investment (ROMI)          Training Investment          Key economic indicators</p>	<p><b>Manufactured Capital</b></p> <p>Actual Investment Vs. Return Appraisal          Future Capital Needed Vs. Actual Available          Outsourcing effectiveness          Assessment of Road Network (Mobility Business)</p>	<p><b>Intellectual Capital</b></p> <p>Future Capacity Needed Vs. Actual Capacity          Knowledge Retention KPI          Technology Benchmarking          Technology Adoption Indicator          Technology Lag Assessment          Effectiveness of Quality and HSE Management Systems</p>
<p><b>Human Capital</b></p> <p>Effectiveness of Social Accountability Management System          Assessment of Employee Experience          Employer Brand Value          Return on Training Investment (ROTI)          Effectiveness of Succession Planning          Effectiveness of carrier path mapping          Employee Retention/ Attrition</p>	<p><b>Social and Relationship Capital</b></p> <p>Compliance with Environmental Management System          Compliance with Social Accountability Management System          Stakeholder Engagement Effectiveness          Assessment of Brand Value          Continuous Assessment of penetration of Values          Impact Analysis of Marketing Investment          Assessment of Environmental Burden to the society          Assessment of do good to environment and society          Assessment of Customer Experience          Zero Landfill          Zero impact on Biodiversity</p>	<p><b>Natural Capital</b></p> <p>Effectiveness of Environmental Management System          Availability of Water and Natural Resources          Saving in use of Natural Resources          Use of Renewable Energy          Power Storage          Change in arable land (Agri business)</p>

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