

Communicating effectively

Pillar 1

Selecting a relevant performance measure that can be faithfully depicted

Pillar 2

Applying materiality and cost benefit constraint (consider type and size of an entity and complexity of its activities)

Pillar 3

Establishing policies, controls and procedures (consistency, comparability, verifiability, timeliness and understandability)

Pillar 4

Reinforcing with governance practices

Strategies, goals and objectives