

Appendix B Web-Based Financial and Business Reporting Scores

General Attributes

No	Attributes	Frequency	%
1	Table of contents/site index	205	80.71
2	Links to product & sales information	191	75.20
3	Companies' news summaries	188	74.02
4	Links to news summaries/press releases	182	71.65
5	Animated graphics	171	67.32
6	Link to investor relations	171	67.32
7	Advertisements for their own products/services	168	66.14
8	Page divided into frames	166	65.35
9	Direct link to annual report on home page	136	53.54
10	Search box/link to search page	103	40.55
11	States/Informs minimum required browser - Version 3.0 & above	79	31.10
12	States/Informs language requirements - JavaScript	65	25.59
13	Latest stock price on home page	56	22.05
14	E-commerce assurance logos or seals	44	17.32
15	Goods/services sold online - own primary goods/services	43	16.93
16	Video files	39	15.35
17	States/Informs language requirements - Java	38	14.96
18	States/Informs minimum required browser - other browser requirements	36	14.17
19	Sound files	36	14.17
20	Advertisements for another companies' products/services	36	14.17
21	Multiple languages	36	14.17
22	Goods/services sold online - promotional items/gifts	25	9.84
23	States/Informs other language requirements	14	5.51
24	States/Informs language requirements - ActiveX	13	5.12
25	Text only alternative available (no pictures)	12	4.72
26	Goods/services sold online - other companies' goods/services	10	3.94

Investor Relations/Financial Information Attributes

No	Attributes	Frequency	%
27	PDF (requires Adobe Acrobat)	233	91.73
28	Table of contents	212	83.46
29	HTML (a normal Web page)	210	82.68
30	Site map	157	61.81
31	Postal address to investor relations	148	58.27
32	Phone number to investor relations	146	57.48
33	E-mail address to investor relations	139	54.72
34	Graphic images - animated graphics	116	45.67
35	Proxy statement in investor relations area	114	44.88
36	Latest stock price	108	42.52
37	Links to Bursa Malaysia	91	35.83
38	Full annual report in HTML	71	27.95
39	Next/previous buttons to navigate sequentially	69	27.17
40	Word processor (i.e. Microsoft Office Word)	28	11.02
41	Links to Securities Commission	25	9.84
42	Alphabetical index	21	8.27
43	Video	19	7.48
44	Sound	17	6.69

Annual Report Attributes

No	Attributes	Frequency	%
45	Balance sheet	245	96.46
46	Notes to financial statements/accounts	244	96.06
47	Profit & Loss account	243	95.67
48	Cash Flows statement	243	95.67
49	Balance sheet - with number of years shown	237	93.31
50	Shareholders' equity statement	235	92.52
51	Auditor's report	235	92.52
52	Cash Flows statement - with number of years shown	234	92.13
53	Profit & Loss account - with number of years shown	233	91.73
54	Chairman's message to shareholders	228	89.76
55	Board of directors & officers	225	88.58
56	Board of directors & officers' profiles/biographies	225	88.58
57	Company profile	224	88.19
58	Financial highlights/summary	221	87.01
59	Board of directors & officers' names	216	85.04
60	Shareholders' equity statement - with number of years shown	214	84.25
61	Financial highlights/summary - with number of years shown	210	82.68
62	Closing/general materials (i.e. contact, addresses)	204	80.31
63	Consolidated statement of operations	199	78.35
64	Corporate citizenship (corporate social responsibility activities)	197	77.56
65	Consolidated statement of operations - with number of years shown	185	72.83
66	Management responsibility statement	174	68.50
67	Chairman's message to shareholders - photo attached	168	66.14
68	Financial review/overview - with narrative/words	164	64.57
69	Segmental report	163	64.17
70	Financial highlights/summary - with financial charts/graphs	161	63.39
71	Vision statement	159	62.60
72	Share price performance	155	61.02
73	Board of directors & officers - with photos	154	60.63
74	Company profile - with photos	153	60.24
75	Mgt discussion & analysis	150	59.06
76	Quarterly statements	128	50.39
77	Corporate citizenship - with photos	122	48.03
78	Market outlook	115	45.28
79	Cautionary disclaimers language/warnings	97	38.19
80	Employee profile	93	36.61
81	Share price performance - with financial charts/graphs	84	33.07
82	Financial review/overview - with financial charts/graphs	84	33.07
83	Board of directors & officers - with hyperlinks inside/outside annual report	81	31.89
84	Company profile - with hyperlinks inside/outside annual report	75	29.53

85	Share price performance in narrative/words	71	27.95
86	Analysts' Reports	70	27.56
87	Closing/general materials (i.e. contact, addresses) - with hyperlinks inside/outside annual report	68	26.77
88	Financial highlights/summary - with hyperlinks inside/outside annual report	65	25.59
89	Chairman's message to shareholders - with signature	64	25.20
90	Auditor's report - with auditor's signature	63	24.80
91	Employee profile - with photos	61	24.02
92	Vision statement - with photos	60	23.62
93	Mgt discussion & analysis - with photo	51	20.08
94	Quarterly statements - with hyperlinks inside/outside annual report	51	20.08
95	Cautionary disclaimers language/warnings - with hyperlinks inside/outside annual report	48	18.90
96	Company profile - with financial charts/graphs	46	18.11
97	Chairman's message to shareholders - with financial charts/graphs	42	16.54
98	Financial highlights/summary - with photos	41	16.14
99	Consolidated statement of operations - with hyperlinks inside/outside annual report	41	16.14
100	Financial review/overview - with hyperlinks inside/outside annual report	41	16.14
101	Mgt discussion & analysis - with financial charts/graph	40	15.75
102	Company profile - with other graphics/animated	40	15.75
103	Chairman's message to shareholders - with hyperlinks inside/outside annual report	39	15.35
104	Balance sheet - with downloadable spreadsheet	39	15.35
105	Financial highlights/summary - with downloadable spreadsheet	38	14.96
106	Cash Flows statement - with downloadable spreadsheet	38	14.96
107	Vision statement - with hyperlinks inside/outside annual report	36	14.17
108	Profit & Loss account - with downloadable spreadsheet	36	14.17
109	Corporate citizenship - with hyperlinks inside/outside annual report	35	13.78
110	Balance sheet - with hyperlinks inside/outside annual report	34	13.39
111	Market outlook - with photos	33	12.99
112	Profit & Loss account - with hyperlinks inside/outside annual report	33	12.99
113	Cash Flows statement - with hyperlinks inside/outside annual report	32	12.60
114	Notes to financial statements/accounts - with hyperlinks inside/outside annual report	32	12.60
115	Chairman's message to shareholders - with other graphics/animated	30	11.81

116	Shareholders' equity statement - with downloadable spreadsheet	30	11.81
117	Shareholders' equity statement - with hyperlinks inside/outside annual report	29	11.42
118	Management responsibility statement - with photos	29	11.42
119	Auditor's report - with hyperlinks inside/outside annual report	29	11.42
120	Share price performance - with hyperlinks inside/outside annual report	28	11.02
121	Financial review/overview - with photos	28	11.02
122	Segmental report - with hyperlinks inside/outside annual report	27	10.63
123	Closing/general materials (i.e. contact, addresses) - with other graphics/animated	27	10.63
124	Mgt discussion & analysis - with hyperlinks inside/outside annual report	25	9.84
125	Segmental report - with financial charts/graphs	25	9.84
126	Closing/general materials (i.e. contact, addresses) - with photos	24	9.45
127	Consolidated statement of operations - with financial charts/graphs	23	9.06
128	Vision statement - with other graphics/animated	22	8.66
129	Profit & Loss account - with financial charts/graphs	21	8.27
130	Management responsibility statement - with hyperlinks inside/outside annual report	21	8.27
131	Quarterly statements - with financial charts/graphs	21	8.27
132	Board of directors & officers - with financial charts/graphs	21	8.27
133	Share price performance in narrative/words - with financial charts/graphs	19	7.48
134	Balance sheet - with financial charts/graphs	18	7.09
135	Shareholders' equity statement - with financial charts/graphs	18	7.09
136	Market outlook - with financial charts/graphs	17	6.69
137	Segmental report - with photos	17	6.69
138	Analysts' Reports - with hyperlinks inside/outside annual report	17	6.69
139	Analysts' Reports - with financial charts/graphs	17	6.69
140	Employee profile - with hyperlinks inside/outside annual report	15	5.91
141	Market outlook - with hyperlinks inside/outside annual report	15	5.91
142	Management responsibility statement - with signatures	15	5.91
143	Cash Flows statement - with financial charts/graphs	14	5.51
144	Notes to financial statements/accounts - with financial charts/graphs	14	5.51
145	Mgt discussion & analysis - with other graphics/animated	13	5.12
146	Customer profile	13	5.12
147	Corporate citizenship - with financial charts/graphs	13	5.12
148	Financial highlights/summary - with other graphics/animated	12	4.72

149	Auditor's report - with photos	12	4.72
150	Corporate citizenship - with other graphics/animated	10	3.94
151	Employee profile - with financial charts/graphs	9	3.54
152	Management responsibility statement - with financial charts/graphs	9	3.54
153	Quarterly statements - with photos	9	3.54
154	Share price performance in narrative/words - with hyperlinks inside/outside annual report	8	3.15
155	Board of directors & officers - with video	8	3.15
156	Share price performance - with other graphics/animated	7	2.76
157	Auditor's report - with financial charts/graphs	7	2.76
158	Customer profile - with hyperlinks inside/outside annual report	6	2.36
159	Company profile - with sound	5	1.97
160	Company profile - with video	5	1.97
161	Share price performance - with photos	5	1.97
162	Segmental report - with other graphics/animated	5	1.97
163	Board of directors & officers - with other graphics/animated	5	1.97
164	Employee profile - with other graphics/animated	4	1.57
165	Consolidated statement of operations - with photos	4	1.57
166	Profit & Loss account - with photos	4	1.57
167	Quarterly statements - with other graphics/animated	4	1.57
168	Board of directors & officers - with sound	4	1.57
169	Analysts' Reports - with photos	4	1.57
170	Closing/general materials (i.e. contact, addresses) - with financial charts/graphs	4	1.57
171	Customer profile - with photos	3	1.18
172	Market outlook - with other graphics/animated	3	1.18
173	Corporate citizenship - with sound	3	1.18
174	Corporate citizenship - with video	3	1.18
175	Vision statement - with sound	3	1.18
176	Financial review/overview - with other graphics/animated	3	1.18
177	Balance sheet - with photos	3	1.18
178	Shareholders' equity statement - with other graphics/animated	3	1.18
179	Notes to financial statements/accounts - with other graphics/animated	3	1.18
180	Analysts' Reports - with other graphics/animated	3	1.18
181	Vision statement - with financial charts/graphs	2	0.79
182	Vision statement - with video	2	0.79
183	Consolidated statement of operations - with other graphics/animated	2	0.79
184	Cash Flows statement - with photos	2	0.79
185	Shareholders' equity statement - with photos	2	0.79
186	Management responsibility statement - with other graphics/animated	2	0.79
187	Closing/general materials (i.e. contact, addresses) - with sound	2	0.79

188	Chairman's message to shareholders - with video	1	0.39
189	Customer profile - with other graphics/animated	1	0.39
190	Customer profile - with video	1	0.39
191	Financial highlights/summary - with sound	1	0.39
192	Share price performance - with sound	1	0.39
193	Share price performance in narrative/words - with photos	1	0.39
194	Financial review/overview - with sound	1	0.39
195	Balance sheet - with sound	1	0.39
196	Profit & Loss account - with other graphics/animated	1	0.39
197	Profit & Loss account - with sound	1	0.39
198	Cash Flows statement - with other graphics/animated	1	0.39
199	Management responsibility statement - with sound	1	0.39
200	Auditor's report - with other graphics/animated	1	0.39
201	Quarterly statements - with sound	1	0.39
202	Analysts' Reports - with sound	1	0.39
203	Analysts' Reports - with video	1	0.39
204	Chairman's message to shareholders - with sound	0	0.00
205	Mgt discussion & analysis - with sound	0	0.00
206	Mgt discussion & analysis - with video	0	0.00
207	Customer profile - with financial charts/graphs	0	0.00
208	Customer profile - with sound	0	0.00
209	Employee profile - with sound	0	0.00
210	Employee profile - with video	0	0.00
211	Market outlook - with sound	0	0.00
212	Market outlook - with video	0	0.00
213	Financial highlights/summary - with video	0	0.00
214	Share price performance - with video	0	0.00
215	Share price performance in narrative/words - with other graphics/animated	0	0.00
216	Share price performance in narrative/words - with sound	0	0.00
217	Share price performance in narrative/words - with video	0	0.00
218	Consolidated statement of operations - with sound	0	0.00
219	Consolidated statement of operations - with video	0	0.00
220	Financial review/overview - with video	0	0.00
221	Balance sheet - with other graphics/animated	0	0.00
222	Balance sheet - with video	0	0.00
223	Profit & Loss account - with video	0	0.00
224	Cash Flows statement - with sound	0	0.00
225	Cash Flows statement - with video	0	0.00
226	Shareholders' equity statement - with sound	0	0.00
227	Shareholders' equity statement - with video	0	0.00
228	Notes to financial statements/accounts - with photos	0	0.00
229	Notes to financial statements/accounts - with sound	0	0.00
230	Notes to financial statement/accounts - with video	0	0.00
231	Management responsibility statement - with video	0	0.00
232	Auditor's report - with sound	0	0.00

233	Auditor's report - with video	0	0.00
234	Segmental report - with sound	0	0.00
235	Segmental report - with video	0	0.00
236	Quarterly statements - with video	0	0.00
237	Closing/general materials (i.e. contact, addresses) - with video	0	0.00

Other Annual Report Attributes

No	Attributes	Frequency	%
238	No of years available for annual report	227	89.37
239	Techniques to let users know they are inside annual report as they move from page to page	210	82.68
240	Techniques to let users know they are inside annual report as they move from page to page - with coloured/graphic borders	162	63.78
241	Techniques to let users know they are inside annual report as they move from page to page - with background colours/graphics	129	50.79
242	Search box	79	31.10
243	Separate area where financial statements can be downloaded in spreadsheet format	35	13.78
244	Link to Bursa Malaysia database in the annual report	28	11.02
245	Link to Securities Commission database in the annual report	6	2.36
246	Dialog box that pops up to indicate that the user is leaving the annual report	4	1.57

Other Elements on Web Pages not in AR

No	Attributes	Frequency	%
247	Press releases	169	66.54
248	Quarterly reports	129	50.79
249	Quarterly reports downloadable	105	41.34
250	Links to data on a third-party's Web site	100	39.37
251	Cautionary disclaimers language/warnings	97	38.19
252	Other information supplied to analysts	94	37.01
253	Financial ratios, key statistics or other information presented apart from the annual report	90	35.43
254	Link to Bursa Malaysia database	73	28.74
255	Proxy statements	53	20.87
256	Industry statistics/data	40	15.75
257	Graphing/other analysis tools that users can tailor to their own use	38	14.96
258	Monthly/weekly sales/operation data	30	11.81
259	Financial information in alternative formats (i.e. different accounting conventions, formats, currencies)	21	8.27
260	Special filings/Form with regulators, i.e. ROC, Bursa, SC	17	6.69
261	Link to Securities Commission database	15	5.91

Timeliness Attributes

No	Attributes	Frequency	%
262	Response provided to e-mail & online requests indicating when a response will be provided	139	54.72
263	Latest quarterly data provided	105	41.34
264	Latest share price	92	36.22
265	Share price update time	75	29.53
266	Feature provided to request e-mail alerts for press releases, newsletter etc	65	25.59
267	Statement indicating frequency of updates to financial information provided on website	64	25.20
268	Latest interim report provided	58	22.83
269	Date of last website update	56	22.05
270	Calender of future financial events	51	20.08