

PODCAST EPISODE #8
RFP - DYNAMIC DATABASE SYSTEM
FOR I 4.0

Knowledge
CREAM RATINGS PLATFORM

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PREAMBLE

I 4.0 The Fourth Industrial Revolution is of two kinds: 1. Advanced Digital Technology and 2. the Societal Changes. This podcast, Episode #8, RFP - Dynamic Database System for I 4.0 is Action oriented. There are only two process for any enterprise - creative process ending in a substance of quality and action process ending in task accomplishments of what we create and set as targets.

The first seven podcasts reflect the creative process of my work based on my book: Corporate Sustainability and Citizenship: Measuring Intangible, Fiscal and Ethical Assets, a substance of quality. This is based on my IPR Inactivity Based Cost Management.

Before detailing the RFP - Dynamic Database System for I 4.0 as to the action process of creating the dynamic database with tools and accessories for task accomplishments of any enterprise, let me briefly tell about the 7 earlier podcasts which had a good response of about 170,000 - downloads that get added on a daily basis.

CREAM RATINGS

Measure Cost Consequence, Now, Now, Now

EPISODE #1: CREAM RATINGS

1. Episode 1: CREAM Ratings is my Home page of creamratings.com CREAM is an acronym for Corporate Governance, Risk Management, Earnings, Accounting Quality and Management Quality. CREAM Report is what the action process that we shall be taking up that shall provide as to what Carl Sagan has said: We make our world significant by the courage of our questions and the depth of our answers. That's the purpose, that's the purpose of a CREAM Report for an enterprise. Excepting E - Earnings that we show via a Profitability and Balance Sheet statements that are quantitative, the rest are qualitative elements of management. Measuring them and creating a dynamic database system is going to help each company significantly.

EPISODE#2: POST COVID-19 CORPORATE RESTRUCTURING:



I emphasized the societal changes in I-4.0 the Fourth Industrial Revolution that warrants the change, in our handling of such issues that the industry shall take note of.

Post-Covid-19, there's a need for Corporate Restructuring, Why the Board is entrusted with ethical responsibility? Where the Universities have failed? Why the CEO Team struggles to set Goal Congruence? and How CREAM Ratings sets right the Sustainability of profits and growth? are the Q & A for the Corporate MoS, I posed.

I said I would offer CREAM Ratings services for organizations to move at ease in the difficult forecasting scenario. Now I reaffirm coming out with the corporate forecasting template in Episode #8, emphasizing I 4.0 - Advanced Digital Technology as well as societal changes.

EPISODE#3: CORPORATE GOVERNANCE TOOLKIT:



CREAM Ratings deals with the fundamental Principles of Management, helping the corporate to establish Corporate Management Operating Systems. I quoted from the book Well Made in America on Harley-Davidson that was object-oriented turning the best out of machines and shop-floor that were not up to the standards. We are proud, the struggles Harley Davidson had gone through, isn't it?

I mentioned the Standards set for Corporate Governance, which is qualitative and subject oriented, that have to be met in the same spirit as Harley Davidson went through.

EPISODE#4/1: ACCOUNTING FOR DREAMS [WHITEPAPER ON I 4.0]



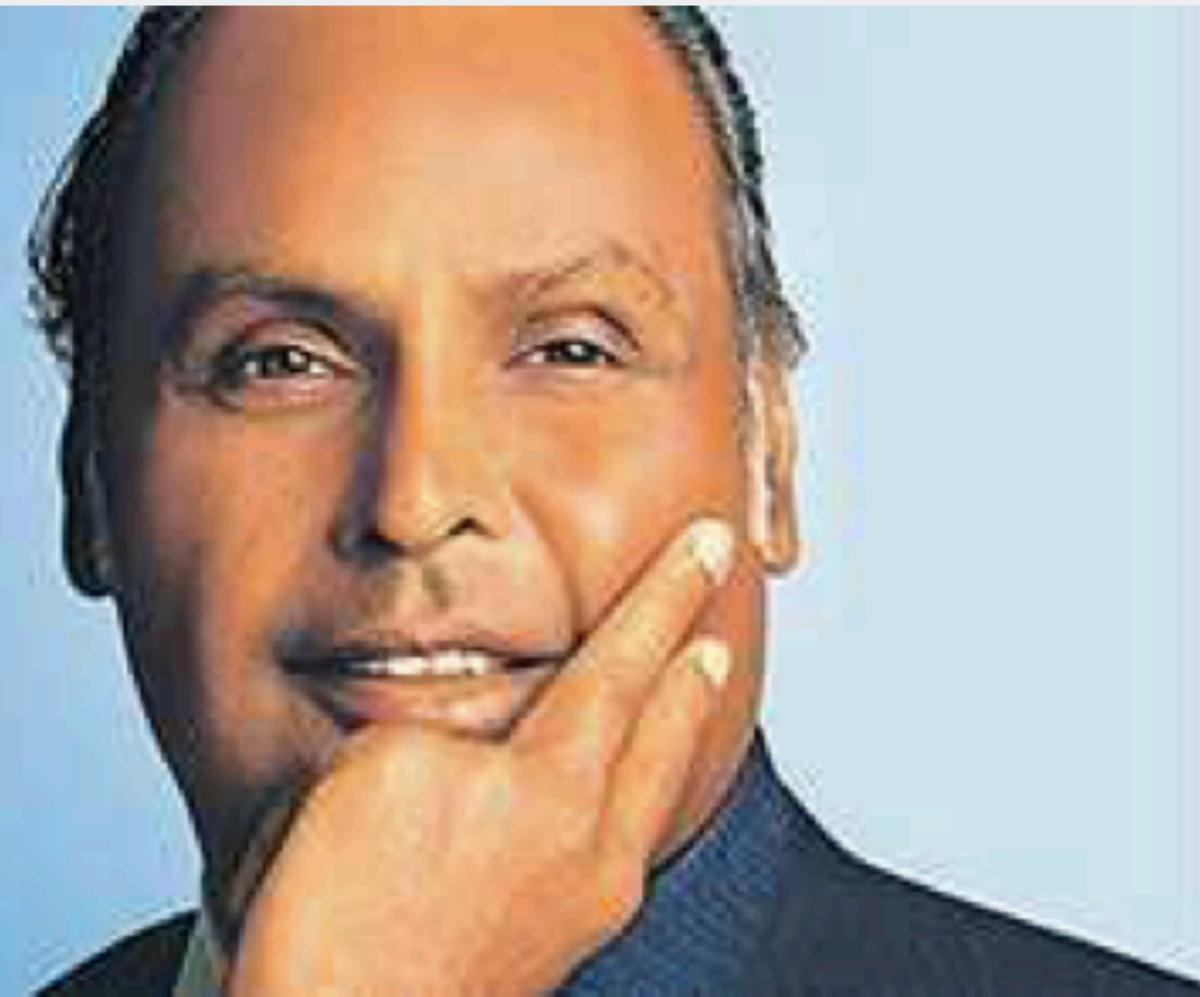
Align BDO & the Audit profession practices. I
Quoted from BDO Global Review 2018, that I
found quite impressive.

Whitepaper on I 4.0 is the important aspect
of management furthering what Klaus
Schwab says: There are three reasons for the
arrival of the Fourth Industrial Revolution:
velocity, scope, and systems impact. And the
breadth and depth of these changes herald
the transformation of entire systems of
production, management, and governance.

EPISODE#4/2: ACCOUNTING FOR DREAMS [WHITEPAPER ON I 4.0]

I brought out the need for an elaborate Strategy Plan. I quoted Dhirubhai Ambani's vision statement: Dhirubhai's vision statement is the best for strategy planning process - strategy idea, strategy communication, strategy formation, strategy formulation and then the strategy plan, comprising of the creative process as to how the Plan is created. Then our efforts greater is the action process.

“Our dreams have to be bigger.
Our ambitions higher.
Our commitment deeper.
And our efforts greater.
This is my dream for Reliance and for
India.”
— Dhirubhai Ambani



EPIISODE#4/3: ACCOUNTING FOR DREAMS [WHITEPAPER ON I 4.0]



The Audit profession has been rendered ineffective by becoming a caged lion, by building the cage themselves strenuously. I exhort the audit profession, being placed in the pivotal position, to come out of the cage. The Audit profession has to take back control of GRACE - Governance, Responsibility, Authority, Credibility, and Enablement as well as equip themselves to measure qualitative elements of management, that are the Ethical Assets of a company.

EPISODE#5: ACCOUNTING FOR CLIMATE CHANGE:



Based on my participation in the discussion hosted by WTE Forum I came out with the Whitepaper on Accounting for Climate change as my podcast Episode #5.

I draw my conclusions, based upon the talk by internationally acclaimed professors and scientists who were part of the discussion on CO₂ Emissions.

I analyzed CO₂ data Total by country as well as per capita but present what the scenario would be by per square KM area for two sets of stats. Then based upon the speaker's expertise in this field I offer this white paper on Accounting for Climate Change.

I am an accountant and I have to tally my trial balance - whether it is accounting for dreams or for accounting for climate change. Or for that matter, the breadth and depth of the changes that herald the transformation of entire systems of production, management, and governance.

EPIISODE#6: A DYNAMIC DATABASE - FOR SCOPES COMPLIANT ENTITIES



Microsoft warns: Given this broad range, a company's scope 3 emissions are often far larger than its Scope 1 and Scope 2 emissions put together.

CISCO Sponsored STL Partners: Scope 3: The challenges and limitations of scope 3 reporting mean that, despite it being the biggest contributor to an SP's carbon footprint, it is also the most nascent area in terms of measures being undertaken to reduce it.

A systematic measuring system is what CREAM Ratings offer you, simplifying Scope 3 parameters.

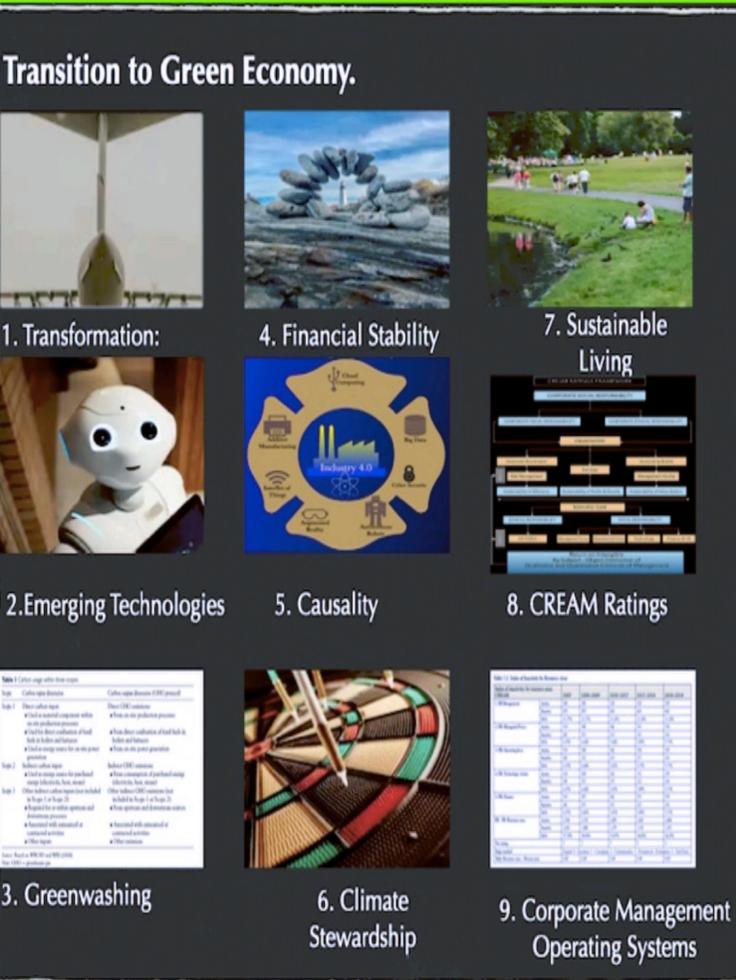
I have analyzed Bristol Myers Squibb KPIs and how they are brought to reporting on the CREAM Ratings Platform.

Dynamic Database - CO₂ Emission, Scopes Compliant Companies - CREAMChain Database of individuals are the ones I proposed then and that is what I intend to provide the corporate to become Scope 1 compliant companies, providing with the necessary software tools, now with Episode #8.

EPIISODE#7/1: - TRANSITION TO GREEN ECONOMY - IMF WEO DATA

Transition to Green Economy

Transition to Green Economy.



- 1. Transformation:
- 2. Emerging Technologies
- 3. Greenwashing
- 4. Financial Stability
- 5. Causality
- 6. Climate Stewardship
- 7. Sustainable Living
- 8. CREAM Ratings
- 9. Corporate Management Operating Systems



IMF World Economic Outlook Data Analytics

1. Growth Projections for 2021 and 2022, were analyzed how India tops the list and why is it a vibrant economy,
2. Labor Markets, by Economy and Worker Groups - IMF - Again pinpointing What is crucial and important from the IMF Report is the per capita output, where India stands at the top, despite the population of 1.3 billion people,
3. What transition to Green Economy parameters IMF has dealt with, particularly the projections on critical Metals for green technologies, - looked at in terms of corporate strategy plan - 2021 - 2040,
4. Transformation - the Industry toward Societal Changes, why is it crucial, because in 2021 Free Food Ration to 800 million people during the whole of the pandemic period, and 1490 million people being vaccinated, in India.

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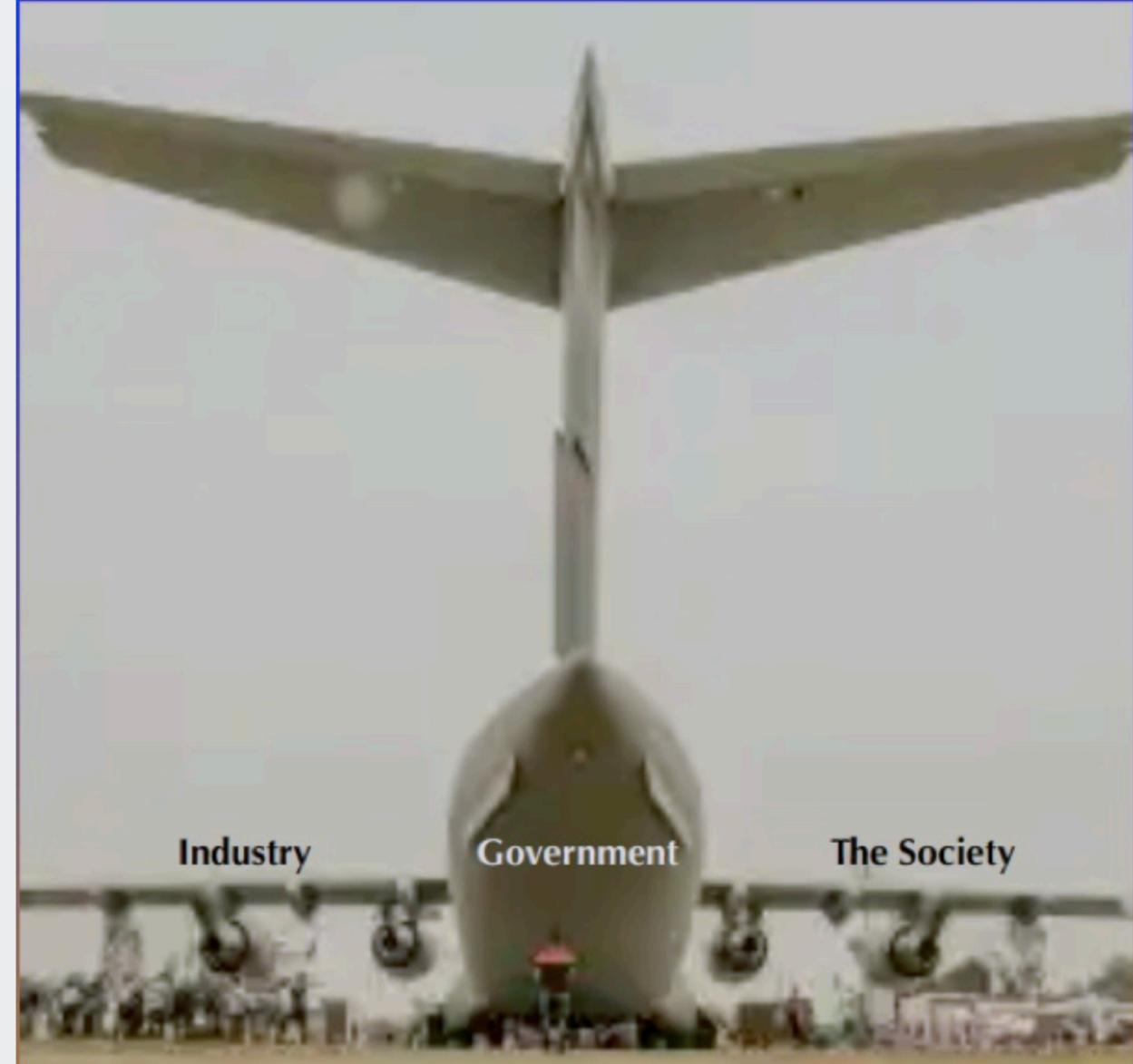


- Greenwashing, how the industry has to take on the Scope 1 compliant procedures,
- 5. Crucially the Financial Stability during the transition to Green Economy, particularly by the MSMEs sector that consists of about 63 million companies, in India.
- 6. Causality - as to why and where climate-oriented funds need to be substantially increased,
- 7. Climate Stewardship, as to why every company has to become a Scope 1 entity,
- 8. Investment Fund Returns being tracked with a CREAM Ratings Report,

EPISODE#7/3: - TRANSITION TO GREEN ECONOMY - IMF WEO DATA

Transition to Green Economy.

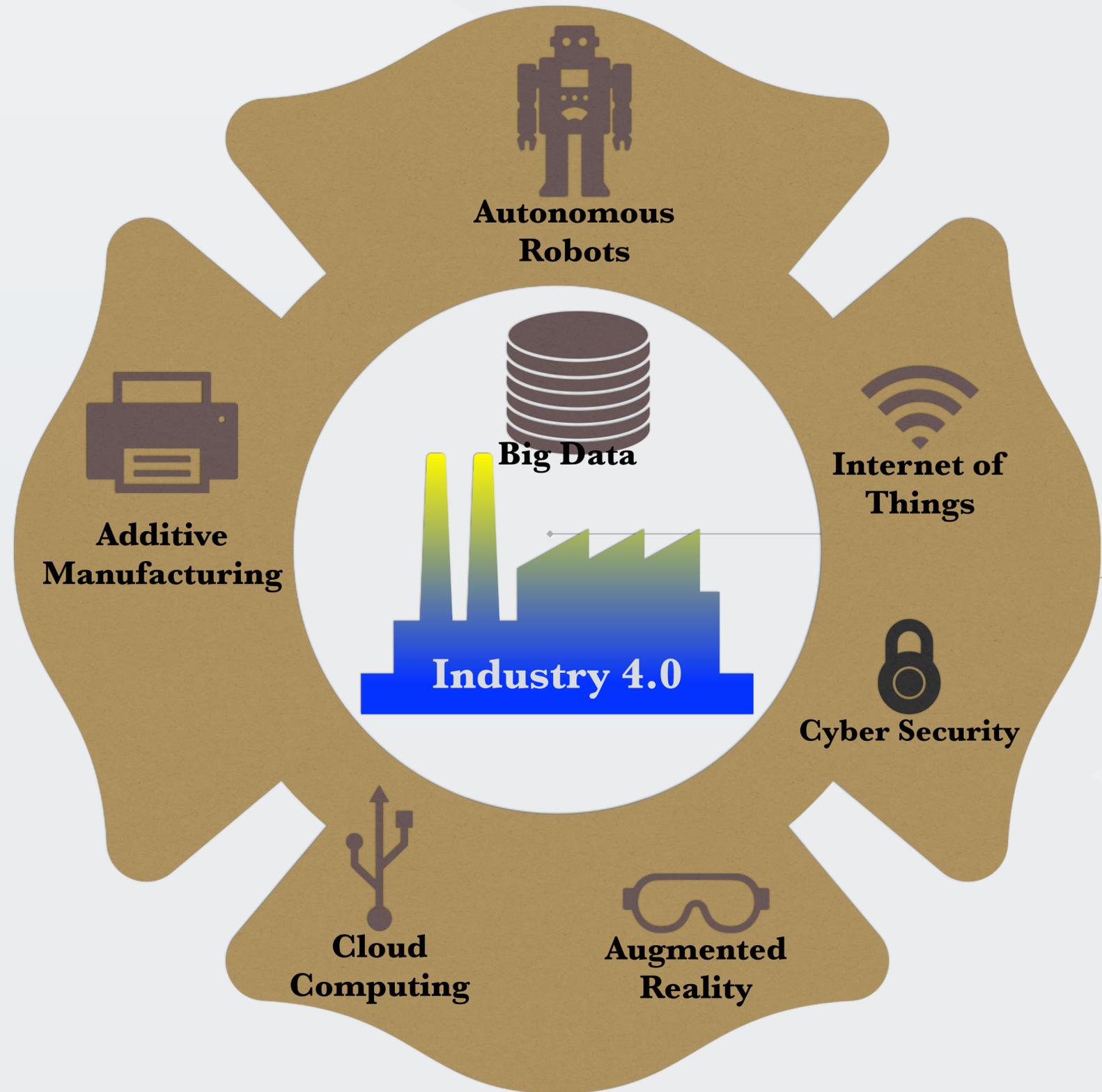
1. Transformation:



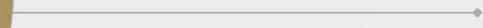
I analyzed on three levels, management of 17 SDGs, 9 Social, 4 Environmental and 4 Economic Sustainability Goals, to Industry, Government and the Society as a plane waiting on the tarmac for a take-off, under Scope 1, Scope 2 and Scope 3 compliant entities.

I offered the CREAM Ratings Methodology for the entire gamut of 1. Industry, 2. Government and 3. Society, including the need to change IMF Reporting System.

In this podcast episode#8, RFP - Dynamic Database System for I 4.0, I arrive at the action process of how to put 'our efforts greater' to measure the breadth and depth of these changes that herald the transformation of entire systems of production, management, and governance, as Klaus Schwab says.



RFP - DYNAMIC DATABASE SYSTEM FOR I 4.0



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TRANSITION TO GREEN ECONOMY 1

IMF write up, Climate Change Fossil Fuel Subsidies that says When defining fossil fuel subsidies, it is important to distinguish between consumer and producer subsidies. It goes on to add In practice, producer subsidies tend to be substantially smaller in magnitude than consumer subsidies.

Transition to Green Economy.

1. Transformation:



But reality check on the plane at the tarmac waiting to fly Industry, Government and the Society we find it, impossible to lift it off the ground.

1. Consumer subsidy will not stop.
2. Producer subsidy is a disincentive for the recipients of the subsidy not to give up their income stream, having already factored into CAGR.
3. Post-yom kippur war downsizing programs involving billions of dollars in reengineering efforts were ever undertaken in the auto industry. Producer subsidy recipients have to do the same now toward the Green Economy.
4. Producer subsidy will stop. Or will have to stop. Transformation of Industry is the critical point for take off.
5. Pass on the benefits of downsizing programs in Industry to reduce Consumer subsidies.
6. The plane will continue to remain on the tarmac, till then.

TRANSITION TO GREEN ECONOMY 2

Transition to Green Economy.

1. Transformation:



The Fourth Industrial Revolution warrants a pole-shift theory of management. Industry is stuck. Hitherto we have been using Return on Investment as the primary tool for Investments. We prepare a DCF Yield for projects we want to launch but do not track its progress. With the result RoI - Return On Investments creates towers of Babel that are strewn all over the planet earth.

NEW MANTRA - ROI -
RETURN ON INTANGIBLE

I offer the CREAM Ratings platform and RoI - Return on Intangible, the denominator being the pulsating energy the base for lifting the Plane stuck at the tarmac to the skies.

CORPORATE CRITICAL DENSITY

In the Plane analogy for Industry, Government and the Society to take off, gravity must be perfectly pitched called “critical density” which is the cosmologists’ term for it that will hold the Plane together at the just-right dimensions to allow things to go on indefinitely.

Carl Sagan says the total number of stars in the universe is greater than all the grains of sand on all the beaches of the earth. Also I find we are the only species in the Universe who are not aligned to the Universe. Martin Rees, a British cosmologist and astrophysicist, talking about aliens says, though they may come from planet Zog and have seven tentacles, they would be made of similar atoms to us.

He adds, One of Einstein’s most hackneyed sayings is, ‘The most incomprehensible thing about the universe is that it is comprehensible.’ What Einstein meant is that the laws of nature seem to apply not just here on earth, but everywhere in the universe. We could imagine a universe where there were no laws at all, completely anarchic, every atom being different. And were that the case, we’d make no progress at all in making sense of the external world.”

The Plane to take off needs the critical density be obtained.

CRITICAL DENSITY - 007 FACTOR

1. For the universe to exist as it does requires that hydrogen be converted into helium in a precise but comparatively stately manner, specifically, in a way that converts seven-one-thousandths [.007] of its **mass into energy**.
2. Lower that value very slightly, from seven-one-thousandths [.007] to six-one-thousandths [.006], say, and no transformation could take place: The universe would consist of hydrogen and nothing else.
3. Raise the value very slightly, to eight-one-thousandths, and bonding would be so wildly prolific that the hydrogen would long since have been exhausted.

1. FINDING THE CONSTANT - CORPORATE HYDROGEN

2. HOW TO CONVERT MASS INTO ENERGY

4. At .007 state, gravity is perfectly pitched—“critical density” is the cosmologists’ term for it—and will hold the universe together at the just-right dimensions to allow things to go on indefinitely. Cosmologists, in their lighter moments, sometimes calls this the “Goldilocks effect”—that everything is just right.

What is to be noted is the constant, hydrogen an energy force, with a fixed value in a specified mathematical context, enabling the continuity of the universe in a precise and stately manner. Let us create corporate in the same manner as to its right-dimensions for a sustainable future.

FINDING THE CONSTANT:

1. Carl Sagan says the total number of stars in the universe is greater than all the grains of sand on all the beaches of the earth. Hydrogen with the 007 factor converting mass into energy is able keep all the grains of the universe at a safe distance. In terms of numbers it is infinite. Good thing the Universe has not adopted a Return on Investment principle in tracking the stars, the galaxies and the planets.

2. To quote from my book: David Eagleman, American neuroscientist, author, science communicator, and an adjunct professor at Stanford University, says: If we take a cubic centimeter of brain tissue, there are as many connections between its neurons as there are stars in the galaxy. These strange, alien landscapes of neurons and synapses map our decision making. He talks of the sheer number of [neurons and synapses] such connections in a single brain, existing in such density that it bankrupts our language. We have to invent new types of mathematics to even address this. There are so many connections between these neurons that they number in hundreds of trillions.

My research study goes deep covering LhC of CERN for antimatter to neurons and synapses to metaphysical concepts to construct conclusively a science of metaphysics with a logical structure, like that of the well-established mathematical and natural sciences, made possible as Immanuel Kant asked for 250 years back.

Intangible is the pulsating energy each person has and is common to all, a potter or a nuclear scientist. Each is in possession of the corporate hydrogen that entire fiscal assets of Industry and government could be managed, managed very easily. By the following three Laws:

THE THREE LAWS - MASS AND ENERGY

Transition to Green Economy.

1. Transformation:



Government

Law 1: Energy is liberated matter is the first law, that we show in P&L and Balance Sheet.

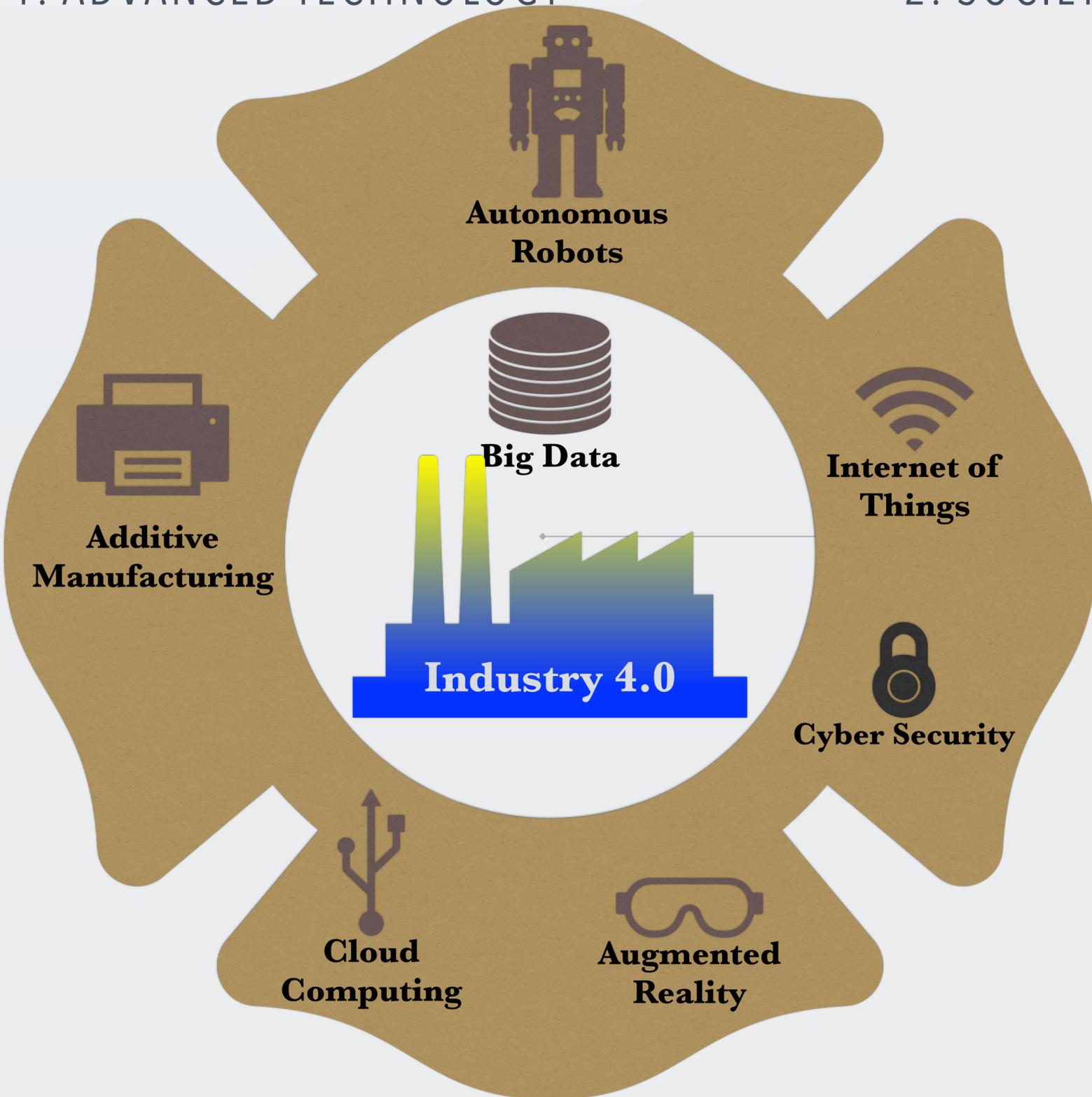
Law 2: Matter is energy waiting to happen is the second law, that may be lying in the raw material stores or finished goods godown or incomplete project work in different places or the towers of babel strewn all over the world, waiting to be liberated from its present form. Present incomplete form.

Law 3: Is Intangible, is antimatter, is the effort from the individual entrusted with the task of packing Law 2 the matter where energy is waiting to happen to Law 1, to be energized as liberated matter.

PROPOSAL I 4.0

1. ADVANCED TECHNOLOGY

2. SOCIETAL CHANGES



PROPOSAL #1/1 - EPP - EFFORT PER PERSON - CREATING A DYNAMIC DATABASE

I 4.0 The Fourth Industrial Revolution is of two kinds: 1. Advanced Digital Technology and 2. the Societal Changes. The Societal changes would be the primary focus for the revolution to take place, hitherto denied by the first, the second and the third industrial revolutions, with Advanced Digital Technology as the enabler.

I propose to construct a dynamic database of individuals encouraging to trigger their synapses and neurons. The CREAM RATINGS Platform for individuals to set targets and reach them. On personal level it could be anything. I will go by what The Global Council for Happiness and Wellbeing (GCHW) lists five critical issue areas in order to arrive at the Gross National Happiness Index [GNH] on an annual basis by way of a survey.

1. Health, 2. Education, 3. Work, 4. Personal Happiness. 5. Cities, and I add one more of my own, 6. UNGC 10 Principles in 4 issue areas: 1. Human Rights, 2. Labor Rights, 3. Environmental Rights, and 4. Anti-corruption.

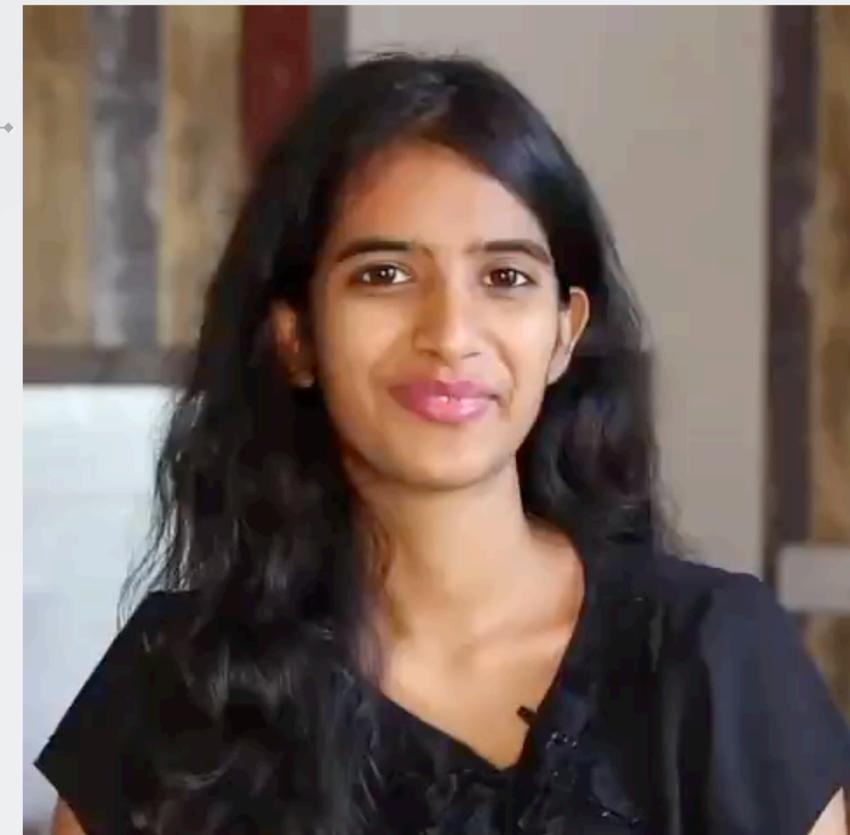
There would be 9 issue areas with several principles that an individual can take note of and set targets for self-improvement and self-governance. These are the personal development goals that would add up to the knowledge base of achievements.

Personal targets must be set by individuals of their choice under any of the 9 issue areas. And go and get it on a daily basis. CREAM Ratings platform offers the uniform rating system as given below, the metrics.

PROPOSAL #1/2 - EPP - EFFORT PER PERSON CREATIVE PROCESS - ACTION PROCESS

Creative Process is transformation of dreams to a substance of quality. There are six stages of transformation. This would help individuals to set targets with a strategy plan process. CREAM Ratings platform would track the progress of any dream or aspiration to prepare and be ready for action plan.

Let me play this video from Prachi Shevgaonkar who has prepared a very good app called 'Cool the Globe' on how each person can contribute as what she calls the power of collective action in reducing the carbon emission. Three years of insane amount of work, sleepless nights, coding, research and finally our dream has come alive, she says. Prachi has come out with an output for use in Action Process.



PROPOSAL #1/3 - EPP - EFFORT PER PERSON CREATIVE PROCESS - ACTION PROCESS

CREAM Ratings platform provides the metrics for transformation of your dream to a substance of quality. Encouraging individuals to dream and the platform would keep track of the progress.

Then as Prachi has made, the app available for all to use. In this case Prachi says this little project goes in the hands of change makers like you. The real work really has just begun.

CREAM Ratings platform provides the ratings for performance. From the 'Cool the Globe' app post your daily targets met by you. CREAM Ratings platform will have your details duly incorporated.

The database will hold the record of your daily performance and achievements in any of the 9 open-ended issue areas. Since CO₂ emission is a crying need to combat every participant shall make a target and go for it. Each individual besides their personal data would have the location wherefrom one is working would be made available.

PROPOSAL #1/4- EPP - EFFORT PER PERSON CREATIVE PROCESS - ACTION PROCESS

In my analytics of CO2 emission by per sq km the CREAM Ratings platform would provide the data rankings change when data from per capita is converted. from each location how individuals respond to the South Korea, Japan, Germany, Poland, the US top the CO2 emission reduction, from each area. list.

Rank	Country	per capita	CO ₂ (total)	Metric Ton	Area sq. km ²	MT/Sq.km	Rank per sq. km
1	Saudi Arabia	18.48T	0.62GT	620000000	21,49,690	288	6
2	Kazakhstan	17.60T	0.32	320000000	27,24,900	117	7
3	Australia	16.92T	0.42	420000000	76,92,024	55	10
4	United States	16.56T	5.41	5410000000	98,33,517	550	5
5	Canada	15.32T	0.56	560000000	99,84,670	56	9
6	South Korea	12.89T	0.65	650000000	1,00,210	6,486	1
7	Russia	11.74T	1.71	1710000000	1,70,98,246	100	8
8	Japan	9.13T	1.16	1160000000	3,77,976	3,069	2
9	Germany	9.12T	0.75	750000000	3,57,114	2,100	3
10	Poland	9.08T	0.34	340000000	3,12,696	1,087	4

Proposal 1 - EPP - Effort per Person - is all about the creativity and action plan of individuals leading to self-governance and performance ratings. An under-graduate to becoming a Chairman emeritus over 4 decades of strenuous effort the CREAM Ratings platform would establish, in every field of human endeavor.a steady way of development.

PROPOSAL #2/1 - EPP - EFFORT PER PERSON STRATEGY PLAN 2030

Table 1 Gross State Domestic Product at Current Prices

(1)	CAGR 2011-12 to 2017-18 Varying %			CAGR (2018-19) to 2023-24 @41.38%				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Industry Group	2011-12 ₹Cr.	2017-18 ₹Cr.	CAGR % 2012-'18	2018-19 ₹Cr.	2019-20 ₹Cr.	2020-21 ₹Cr.	CAGR % ₹Cr.	2023-24 ₹Cr.
1. Agriculture,	1,07,364	1,91,665	8.63%	2,70,976	3,83,106	5,41,635	41.38%	15,30,632
2. Mining &	18,506	46,065	13.91%	65,127	92,076	1,30,177	41.38%	3,67,874
3. Manufacturing	1,56,819	4,13,836	14.87%	5,85,081	8,27,188	11,69,478	41.38%	33,04,883
4. Electricity, Gas,	21,905	36,345	7.50%	51,385	72,647	1,02,709	41.38%	2,90,250
5. Construction	44,693	62,268	4.85%	88,034	1,24,463	1,75,966	41.38%	4,97,271
6. Hotels etc.	66,464	1,39,646	11.19%	1,97,432	2,79,129	3,94,632	41.38%	11,15,209
7. Transport Communication	32,532	61,772	9.59%	87,333	1,23,472	1,74,564	41.38%	4,93,310
8. Financial Services	29,427	62,091	11.26%	87,784	1,24,109	1,75,466	41.38%	4,95,857
9. Real Estate	34,814	68,704	10.20%	97,134	1,37,328	1,94,154	41.38%	5,48,668
Others	1,03,081	1,25,381	12.31%	3,23,407	4,64,302	6,56,031	41.38%	18,55,038
GSDP ₹Cr.	6,15,605	13,14,679	11.45%	18,58,693	26,27,820	37,15,212	41.38%	1,04,98,992
GSDP \$ billion/₹70	\$87.94	\$187.81	11.45%	\$265.53	\$375.40	\$530.74	41.38%	\$1,499.86

In January 2020 at the request of Mr. Prakash Vermora the then President of Federation of Industries and Associations (FIA), Gujarat I prepared a blueprint for Gujarat State Domestic Product GSDP \$1.5 trillion 2024.

This is a Plan document compiling data from bottom to top and connected to the workforce who would make it possible, the EPP - Effort Per Person, to reach the level of GSDP \$1.5 trillion Strategy Plan.

Similar Strategy Plan 2030 I propose for creation of a software package that would be common to a single entity as well as to national GDP calculator.

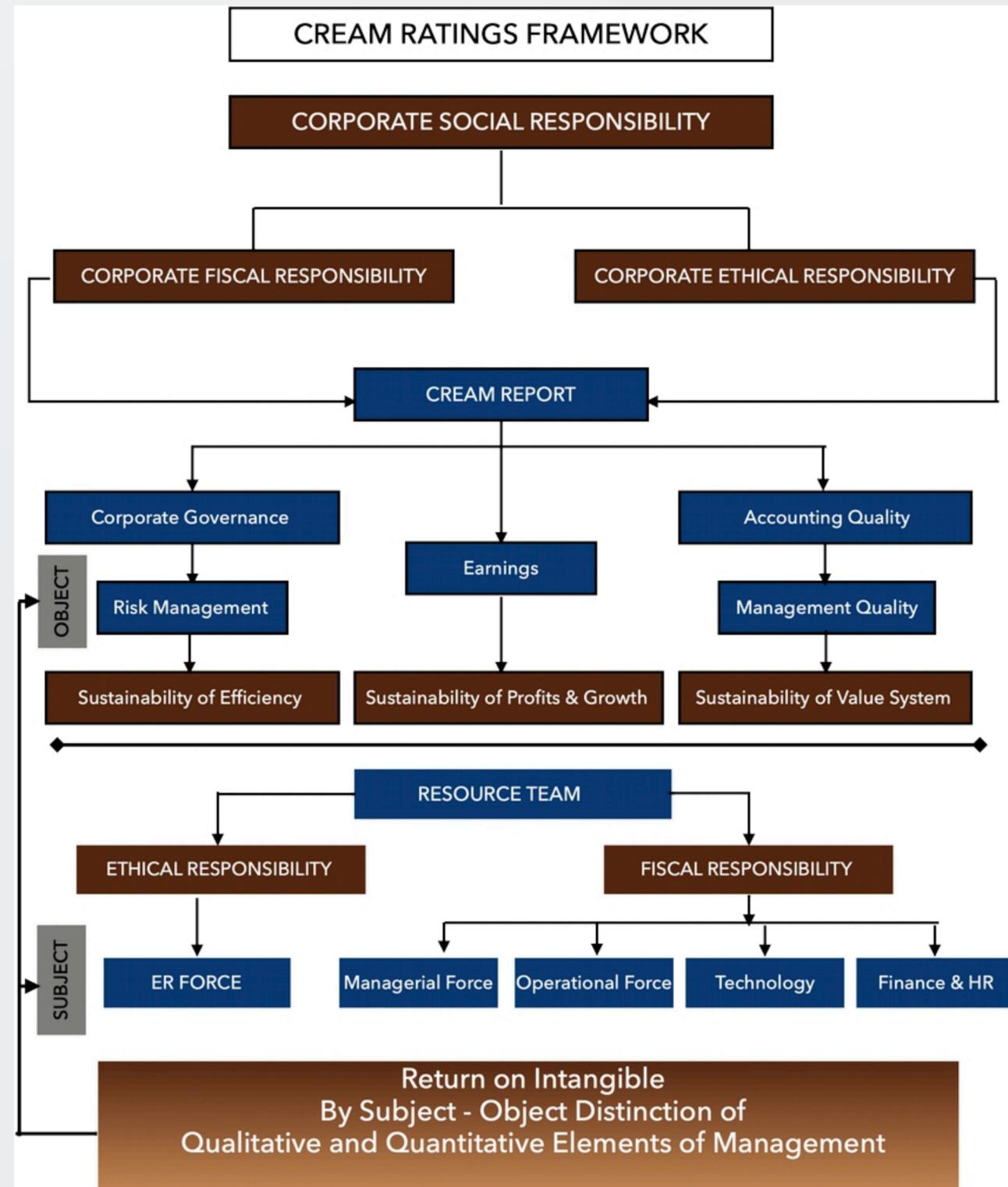
PROPOSAL #2/2 - CREAM RATINGS FRAMEWORK - STRATEGY PLAN 2030

CREAM Report is prepared for each company, as evidenced in the CREAM Ratings Framework. In the case study there are open-ended 170 process blocks that consist of Qualitative and Quantitative Elements of Management. Earnings that is quantitative is 12 and 158 are qualitative elements of Management.

Ethical Responsibility represents the value system and would be the Ethical Assets of a company. 158 includes process blocks such as Code of Good Conduct, Code of Business Principles, Conflict of interest, conflict of personal interest, conflict of conscience, UNGC 10 principles. These are the ones Proposal 1 would cover and that would serve the value system squarely.

These are policies for a company, mandatory and non-mandatory. In Proposal 1 under 9 issue areas - one specific area - Work - will get connected to Proposal 2 for each company with regard to each value system incorporated.

Accounting Quality and Management Quality consist of several policies as Industry associations arrive at. This group, sustainability of value system is what is crucial for the corporate critical density.



PROPOSAL #2/3 - INDEX OF INACTIVITY - STRATEGY PLAN 2030

Table 7.1 Index of inactivity by process area

Index of inactivity: By process area: CREAM		2007	2008-2009	2016-2017	2017-2018	2018-2019
C—Corporate governance [19]	Active	300	300	350	350	350
	Inactive	175	175	125	125	125
	IA%	36.84%	36.84%	26.32%	26.32%	26.32%
R—Internal controls and risk management [7]	Active	121	121	121	121	121
	Inactive	54	54	54	54	54
	IA%	30.86%	30.86%	30.86%	30.86%	30.86%
E—Earnings: P&L And Balance Sheet [12]	Active	90	118	122	114	122
	Inactive	210	182	178	186	178
	IA%	70.00%	60.67%	59.33%	62.00%	59.33%
A—Accounting quality [16]	Active	218	146	162	139	150
	Inactive	182	254	213	236	225
	IA%	45.50%	63.50%	56.80%	62.93%	60.00%
M—Management quality [98] [97,19]	Active	1,635	1,635	1,741	1,741	1,741
	Inactive	815	815	709	709	709
	IA%	33.27%	33.27%	28.92%	28.92%	28.92%
CREAM report [152/151]	Active	2,364	2,320	2,496	2,465	2,484
	Inactive	1,436	1,480	1,279	1,310	1,291
	IA%	37.79%	38.95%	33.87%	34.69%	34.19%
Total		3,800	3,800	3,775	3,775	3,775
Net rating		3	3	3	3	3
Stage reached	[Legend: 0—Insentient; 1—Conceptual; 2—Communication; 3—Formation; 4—Formulation; 5—Task Done]					
Tally: Resource area ~ Process area		0.00	0.00	0.00	0.00	0.00

Table 7.2 Index of Inactivity by Resource Area

Index of inactivity: by resource area: CREAM		2007	2008-2009	2016-2017	2017-2018	2018-2019
1. ER Management:	Active	290	290	329	329	329
	Inactive	470	470	426	426	426
	IA%	12.37%	12.37%	11.28%	11.28%	11.28%
2. FR: Managerial Forces:	Active	519	508	542	533	539
	Inactive	241	252	213	222	216
	IA%	6.35%	6.64%	5.64%	5.89%	5.73%
3. FR: Operating force	Active	519	508	542	538	539
	Inactive	241	252	213	217	216
	IA%	6.35%	6.64%	5.65%	5.75%	5.73%
4. FR: Technology: Active	Active	519	508	542	533	539
	Inactive	241	252	213	222	216
	IA%	6.35%	6.64%	5.65%	5.89%	5.73%
5. FR: Finance	Active	519	507	542	533	539
	Inactive	241	253	213	222	216
	IA%	6.35%	6.66%	5.65%	5.89%	5.73%
ER + FR: Resource area	Active	2,364	2,320	2,496	2,465	2,484
	Inactive	1,436	1,480	1,279	1,310	1,291
	IA%	37.78%	38.96%	33.87%	34.69%	34.19%
Net rating		3	3	3	3	3
Stage reached	[Legend: 0—Insentient; 1—Conceptual; 2—Communication; 3—Formation; 4—Formulation; 5—Task Done]					
Tally: Resource area ~ Process area		0.00	0.00	0.00	0.00	0.00

There are 170 open-ended Process Blocks [M is 97+19 = 116 +19+7+12+16= 170] Earnings include 6 from P&L and 6 from Balance Sheet. The balance 158 are qualitative elements - Code of Good Conduct or Code of Business Principles or Insider Trading or 10 principles in 4 issue areas of UNGC. AM constitute Sustainability of Value System whereas CR constitute Sustainability of Efficiency reflected in E Sustainability of Profits and Growth.

A matrix is prepared simultaneously per Table 7.2 Index of Inactivity by Resource Area.

Table 7.2 constitutes the resource area by Subject. For each task 5 people are assigned, as a team, yoked together but work independently. At optimized level the team score is 25/5=5. Any single individual not reaching the optimized level, say 4, the ratings for the team would be 24/5=4 taking only the integer. Illustratively, a company with 500,000 workforce will have 100,000 teams. One person in 1 team scores 4, the rest 5, company ratings would be 4 adding all the 100,000 teams.

PROPOSAL #2/4 - INDEX OF INACTIVITY - STRATEGY PLAN 2030

There is no separate company ratings but the ratings of individual performance in every one of the 170 open-ended process blocks get added to arrive at the company rating.

Individual company preparing a CREAM Report building up in all levels collectively could reach out to GDP as illustrated in GSDP \$1.5 trillion and at the same time GNH as illustrated in Proposal 1.

CAGR ! CARR

CREAM Report is prepared 1. CAGR to CDGR and 2. CARR to CDRR [RR being reduction Rate and D Daily Rate]. CO₂ Emission targets would be targeted with a CARR and tracked with a CDRR, a daily reduction by all.

IBCM

The principle behind my IPR Inactivity Based Cost Management [IBCM] is: Activity has a cost incidence, [Law 1] whereas Inactivity a Cost Consequence [Law 2]. Measure Cost Consequence, Now, Now, Now [Law 3].

Table 7.1 Index of inactivity by process area

Index of inactivity: By process area: CREAM		2007	2008-2009	2016-2017	2017-2018	2018-2019
C—Corporate governance [19]	Active	300	300	350	350	350
	Inactive	175	175	125	125	125
	IA%	36.84%	36.84%	26.32%	26.32%	26.32%
R—Internal controls and risk management [7]	Active	121	121	121	121	121
	Inactive	54	54	54	54	54
	IA%	30.86%	30.86%	30.86%	30.86%	30.86%
E—Earnings: P&L And Balance Sheet [12]	Active	90	118	122	114	122
	Inactive	210	182	178	186	178
	IA%	70.00%	60.67%	59.33%	62.00%	59.33%
A—Accounting quality [16]	Active	218	146	162	139	150
	Inactive	182	254	213	236	225
	IA%	45.50%	63.50%	56.80%	62.93%	60.00%
M—Management quality [98] [97,19]	Active	1,635	1,635	1,741	1,741	1,741
	Inactive	815	815	709	709	709
	IA%	33.27%	33.27%	28.92%	28.92%	28.92%
CREAM report [152/151]	Active	2,364	2,320	2,496	2,465	2,484
	Inactive	1,436	1,480	1,279	1,310	1,291
	IA%	37.79%	38.95%	33.87%	34.69%	34.19%
Total		3,800	3,800	3,775	3,775	3,775
Net rating		3	3	3	3	3
Stage reached	[Legend: 0—Insentient; 1—Conceptual; 2—Communication; 3—Formation; 4—Formulation; 5—Task Done]					
Tally: Resource area ~ Process area		0.00	0.00	0.00	0.00	0.00

Table 7.2 Index of Inactivity by Resource Area

Index of inactivity: by resource area: CREAM		2007	2008-2009	2016-2017	2017-2018	2018-2019
1. ER Management:	Active	290	290	329	329	329
	Inactive	470	470	426	426	426
	IA%	12.37%	12.37%	11.28%	11.28%	11.28%
2. FR: Managerial Forces:	Active	519	508	542	533	539
	Inactive	241	252	213	222	216
	IA%	6.35%	6.64%	5.64%	5.89%	5.73%
3. FR: Operating force	Active	519	508	542	538	539
	Inactive	241	252	213	217	216
	IA%	6.35%	6.64%	5.65%	5.75%	5.73%
4. FR: Technology: Active	Active	519	508	542	533	539
	Inactive	241	252	213	222	216
	IA%	6.35%	6.64%	5.65%	5.89%	5.73%
5. FR: Finance	Active	519	507	542	533	539
	Inactive	241	253	213	222	216
	IA%	6.35%	6.66%	5.65%	5.89%	5.73%
ER + FR: Resource area	Active	2,364	2,320	2,496	2,465	2,484
	Inactive	1,436	1,480	1,279	1,310	1,291
	IA%	37.78%	38.96%	33.87%	34.69%	34.19%
Net rating		3	3	3	3	3
Stage reached	[Legend: 0—Insentient; 1—Conceptual; 2—Communication; 3—Formation; 4—Formulation; 5—Task Done]					
Tally: Resource area ~ Process area		0.00	0.00	0.00	0.00	0.00

PROPOSAL #2/5 - TRANSITION TO GREEN ECONOMY - STRATEGY PLAN 2030

Transition to Green Economy



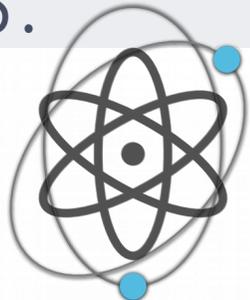
IMF World Economic Outlook Data Analytics

Industrialized Countries like Japan, South Korea, Germany as well as the US would look for outsourcing job work to other countries as well as shifting their industries to countries like India.

There are 63 million MSMEs in India who should use Strategy Plan 2030 package to become Scope 1 companies, setting the targets and tracking them by the CREAM Ratings Framework. MSMEs must be fit enough becoming Scope 1 companies so that outsourcing takes place. Scope 3 parameters must be met for the transformation of entire systems of production, management, and governance. CREAM Ratings platform shall do the needful

SUMMARY - CORPORATE CITIZENSHIP AND SUSTAINABILITY: MEASURING INTANGIBLE, FISCAL AND ETHICAL ASSETS.

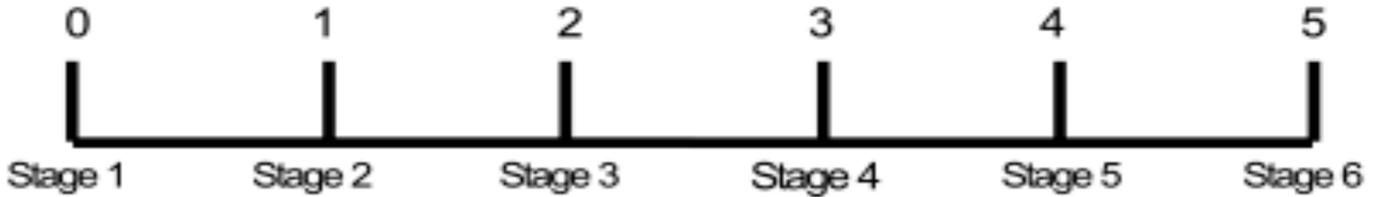
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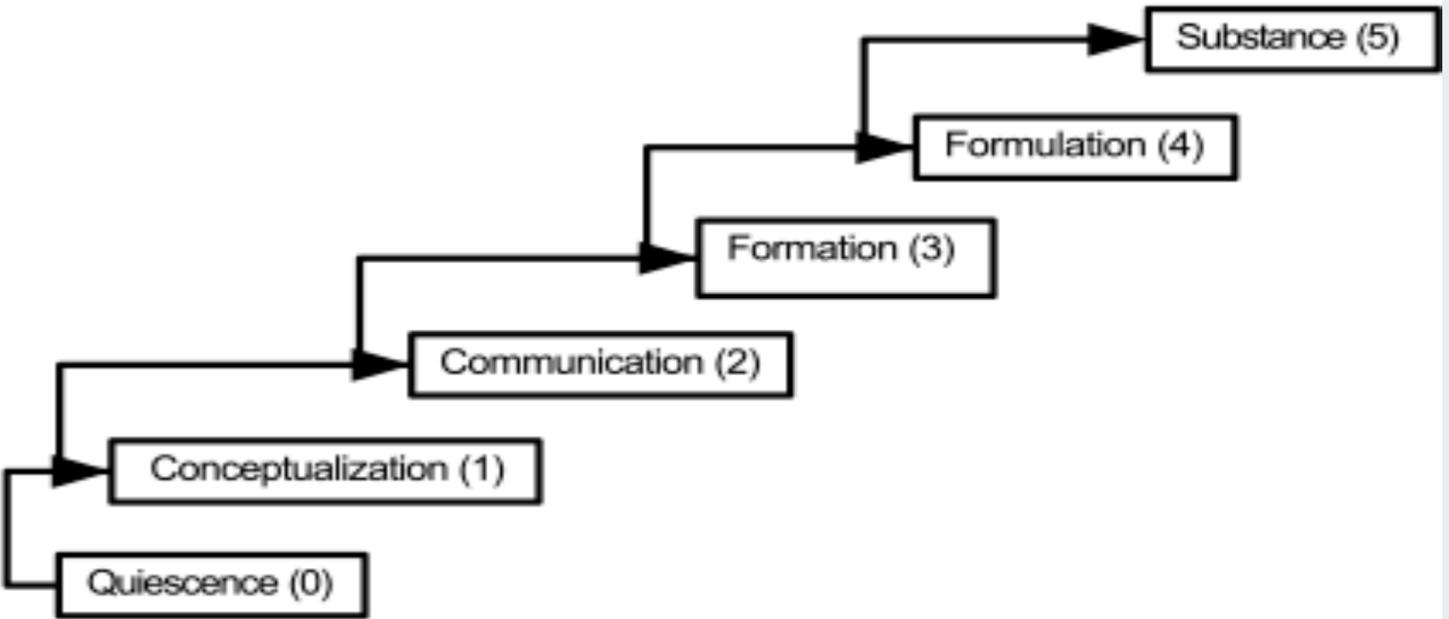
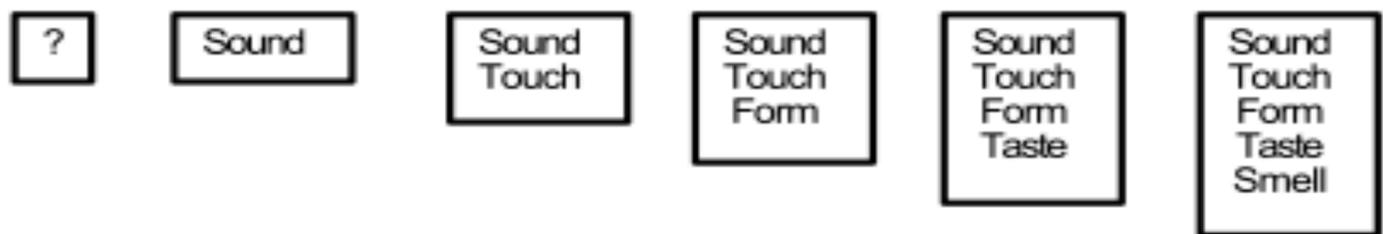
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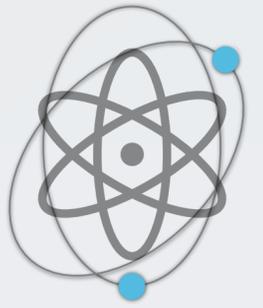
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State of Non-Existence Radio ears for Signals From Space Earth Atmosphere Fire Water Earth



The Six Stages of Transformation



SUMMARY - CORPORATE CITIZENSHIP AND SUSTAINABILITY: MEASURING INTANGIBLE, FISCAL AND ETHICAL ASSETS.

Inactivity Based Cost Management (IBCM) functions on the following five principles:

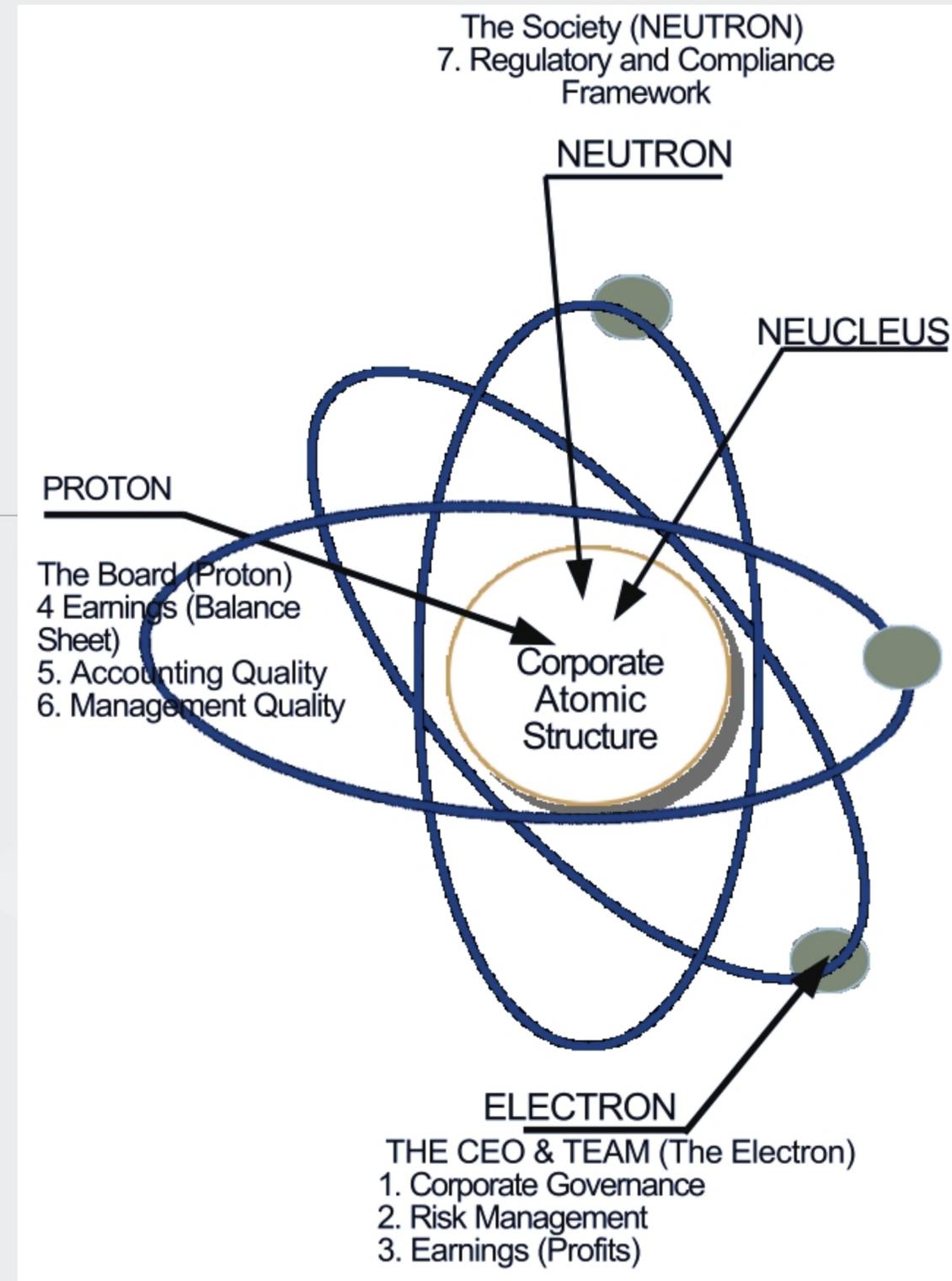
Principle #1: What gets measured, gets managed

Principle #2: Measure Qualitative Elements of Management

Principle #3: Corporate Atomic Structure

Principle #4: Return on Intangible

Principle #5: Emergent Property Phenomenon



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