

INTEGRATED REPORTING <IR>

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International trends in corporate reporting

International Integrated Reporting Council

Themes

'Multi-capitalism' and value creation

Investor
priorities

Financial capital
and value
creation

Sustainable
development

New business
thinking

Investor priorities

- Long-termism
- Investors as stewards
- The story of future success
- Robust and material performance metrics

<IR> places ‘emphasis on interconnectivity among elements of an integrated report; for example, how developments in the external environment have affected a company’s business model and strategy’.

It can ‘address more clearly resources that are not included in financial statements. The increasing awareness that environmental and societal restrictions have an impact on long-term value creation is also clear.

Hans Hoogervorst, Chairman IASB

Sustainable development and <IR>

- Multi-capitals
- Strategy and business model focus
- Connectivity and trade offs
- Value for the organisation, value for others
- Alignment through Corporate Reporting Dialogue

New business thinking

- Corporate governance, value and audience
- New business models – human, intellectual and relationships capital
- Importance of social capital and trust
- Improved ways to measure value created

What the research says

- **Companies doing <IR> outperform others** National University of Singapore and KPMG
- **Higher market valuation** Nanyang University
- **Positively associated with both stock liquidity and firm value** Stanford University
- **A more dedicated investor profile** Harvard Business School
- **Better understanding of strategy by investors** Black Sun
- **70% of investors see integrated reports as essential or important** EY

Resources



INTEGRATED REPORTING <IR>

Welcome to the IIRC's new website, the home of Integrated Reporting.

<IR> is enhancing the way organizations think, plan and report the story of their business.

Organizations are using <IR> to communicate a clear, concise, integrated story that explains how all of their resources are creating value. <IR> is helping businesses to think holistically about their strategy and plans, make informed decisions and manage key risks to build investor and stakeholder confidence and improve future performance. It is shaped by a diverse coalition including business leaders and investors to drive a global evolution in corporate reporting.

Be part of the <IR> movement.

Why? The need for change

What? The tool for better reporting

How? Practical advice and tools

When? Advocate for global adoption

www.integratedreporting.org

Integrated Reporting Examples Database

Sharing real examples of leading practice in Integrated Reporting to help organisations on the <IR> journey

<IR> Training

Developing skills needed for effective adoption of <IR>

<IR> Network

Bringing together organisations worldwide to enhance the way they think, plan and report.

examples.integratedreporting.org

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