



IPSASB MEETING

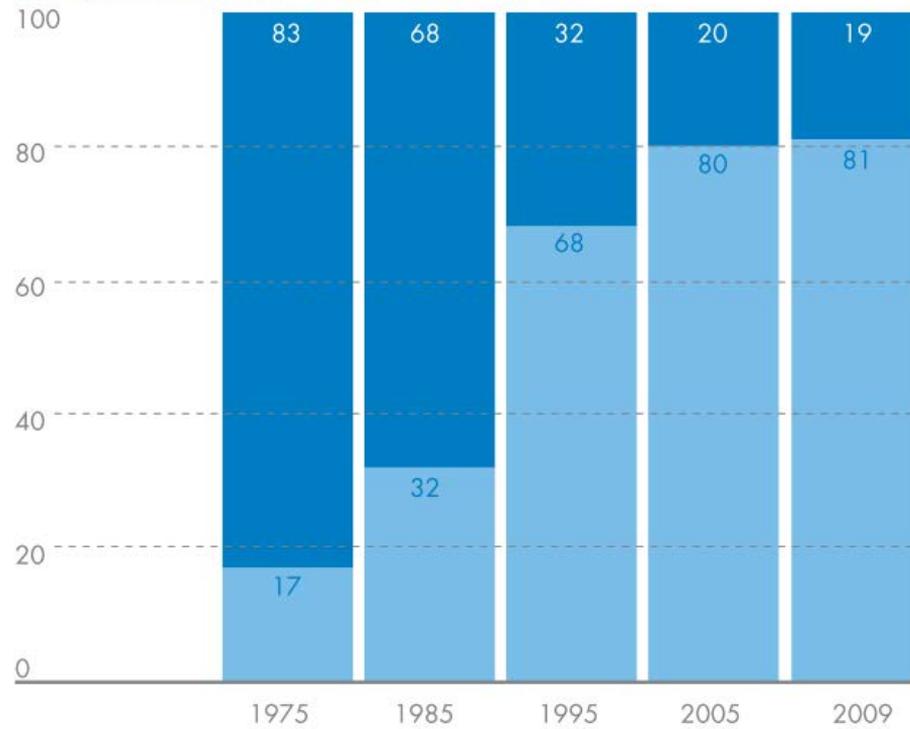
Ian Ball

Lisa French

Ian Carruthers

Integrated Reporting

Components of S&P 500 market value



- Physical and financial assets
- Other factors

Overview

what	<IR> explained
who	Council members
how	Framework, Pilot Program, Database
when	Milestones

what.



CONCERNS

- Volume and complexity
- Historical focus
- Financial statement focus

<IR> explained



Financial reporting

CONCERNS

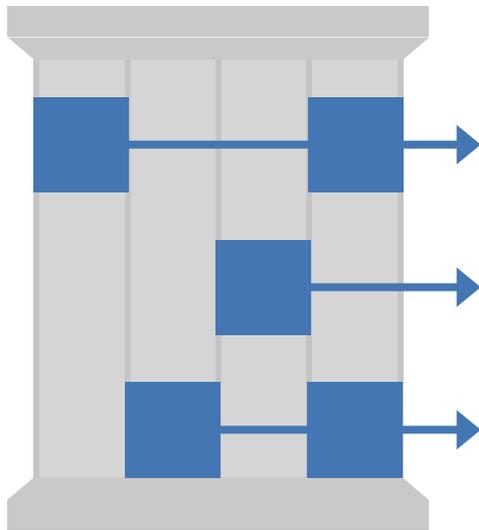
- Limited uptake
- Weak investor link



Non-financial reporting

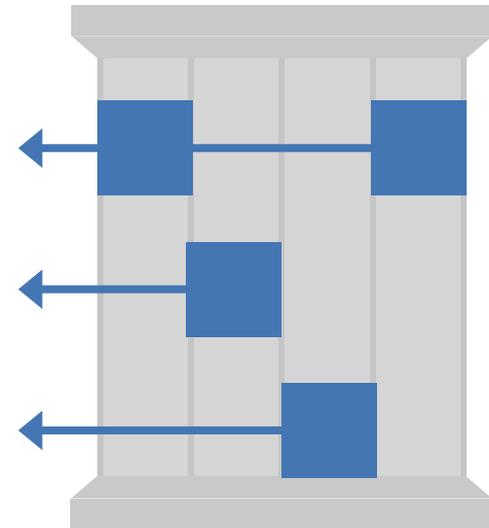
<IR> explained

Financial

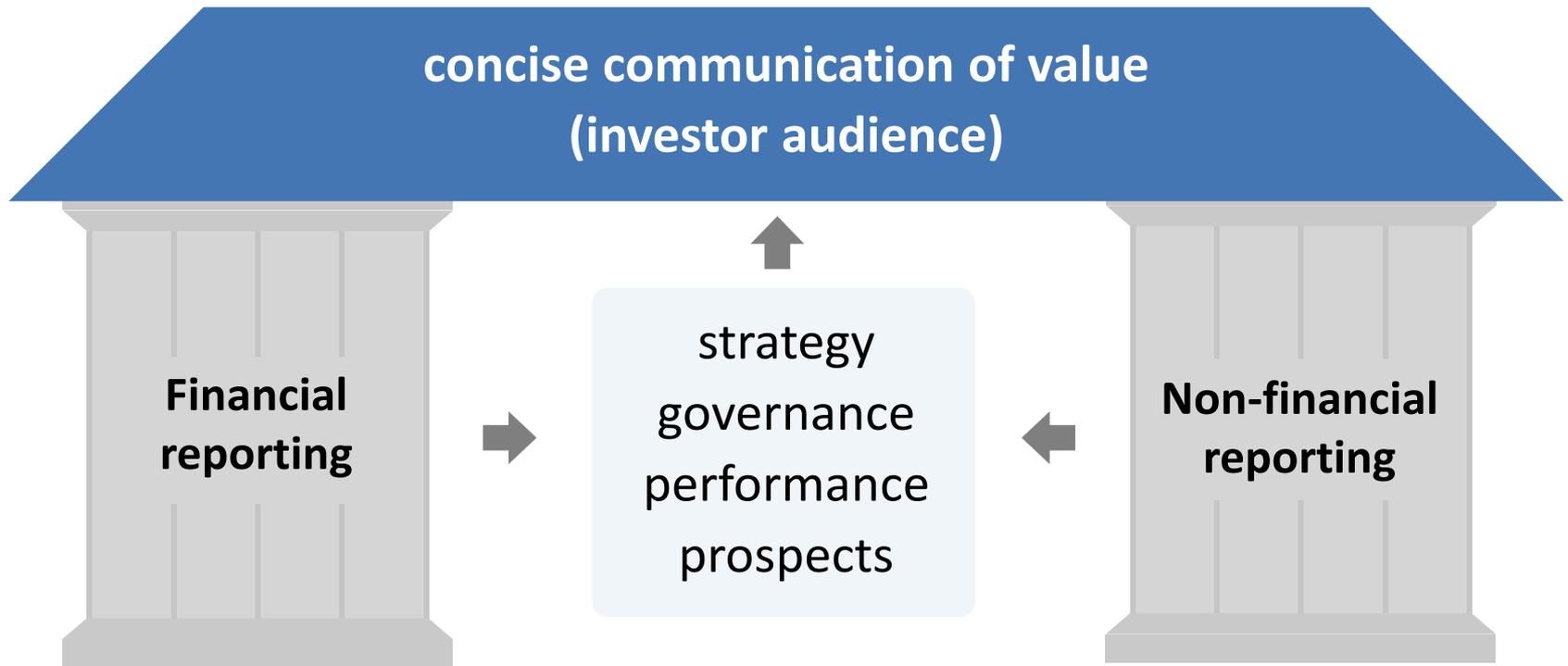


strategy
governance
performance
prospects

Non-financial



<IR> explained



who.

Council

**Standard
setters**

Regulators

**Report
preparers**

Support

**Report
users**



how.

Pilot Program



- Over 80 businesses testing <IR> Framework
- Includes Investor Network

Examples

SEARCH



IR Guiding Principles

- Strategic Focus
- Connectivity of Information
- Future Orientation
- Responsiveness of Stakeholder Inclusiveness
- Conciseness, Reliability and Materiality

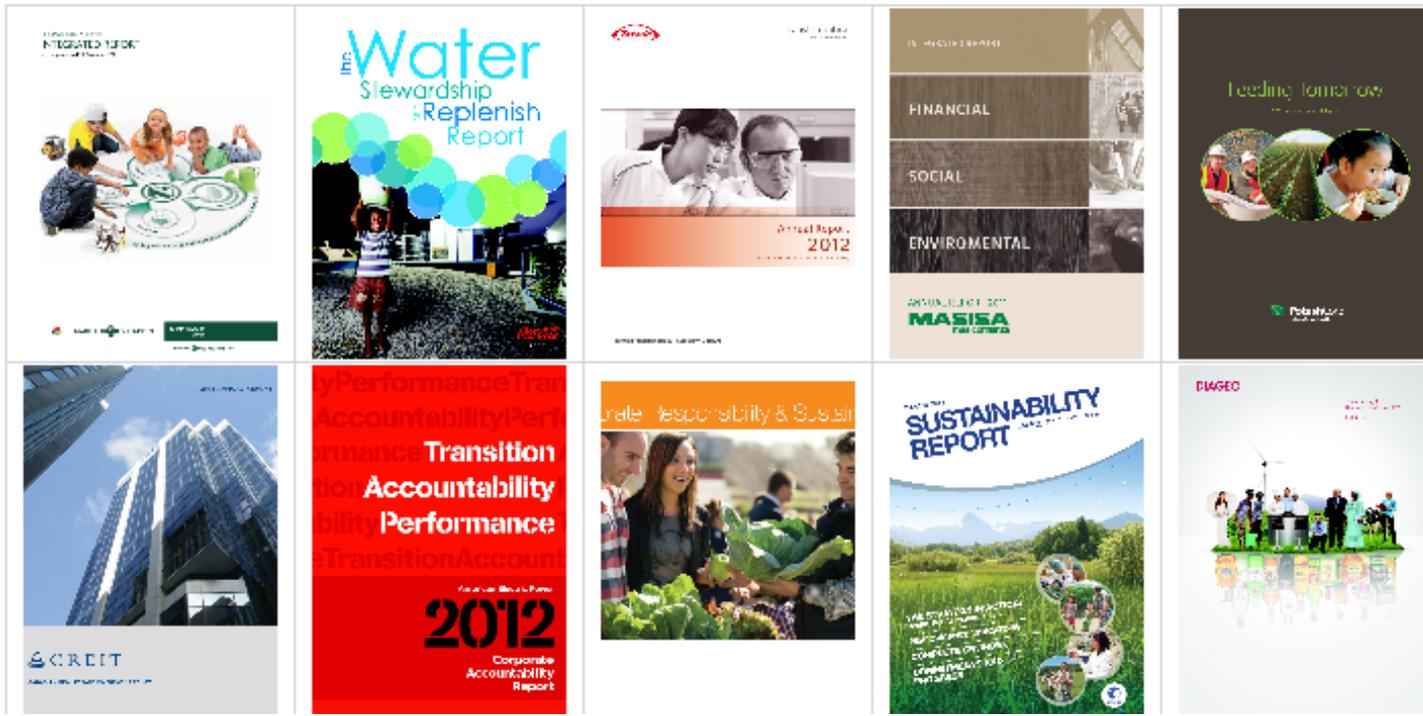
IR Content Elements

- All Contents
- Organisational Overview and Business Model
- Operating Context, Including Risks and Opportunities
- Strategic Objectives and Strategies to Achieve these Objectives
- Governance and Remuneration
- Performance
- Future Outlook

EMERGING INTEGRATED REPORTING DATABASE

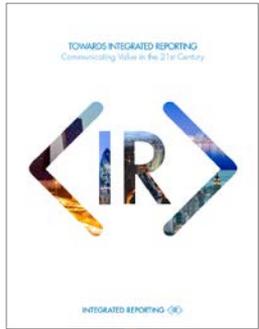
This database is a resource for organisations on the Integrated Reporting journey. It contains examples of emerging practice in Integrated Reporting that illustrate how organisations are currently reporting material information about their strategy, governance, performance and prospects in a clear, concise and comparable format.

Recently Added Reports



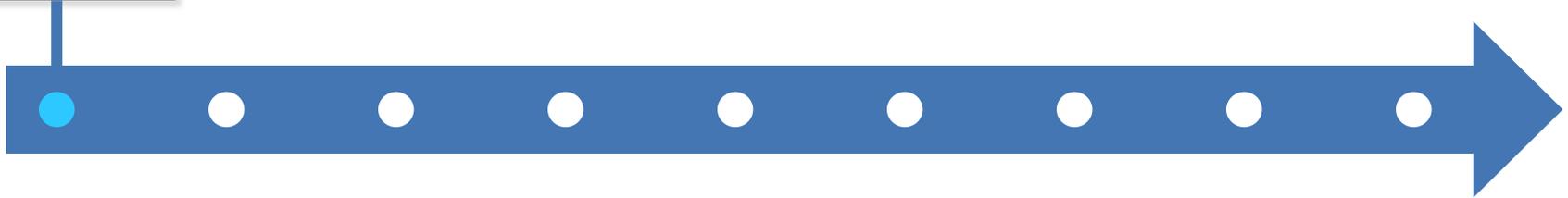
when.

Milestones

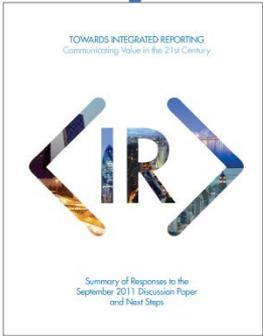
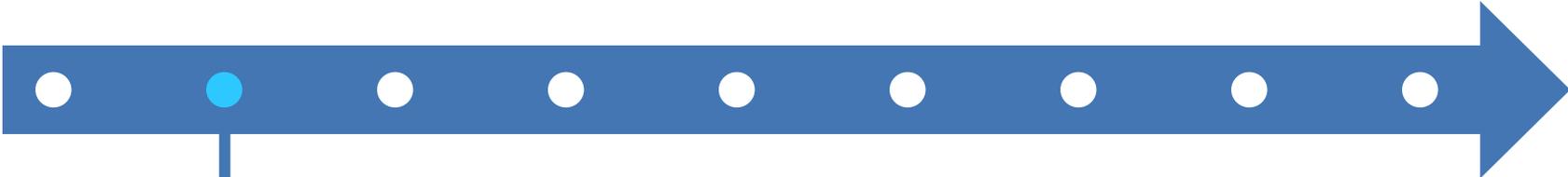


Sep–Dec 2011

Conceptual Framework
214 responses

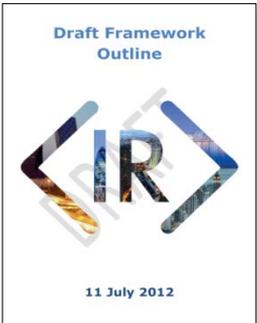


Milestones



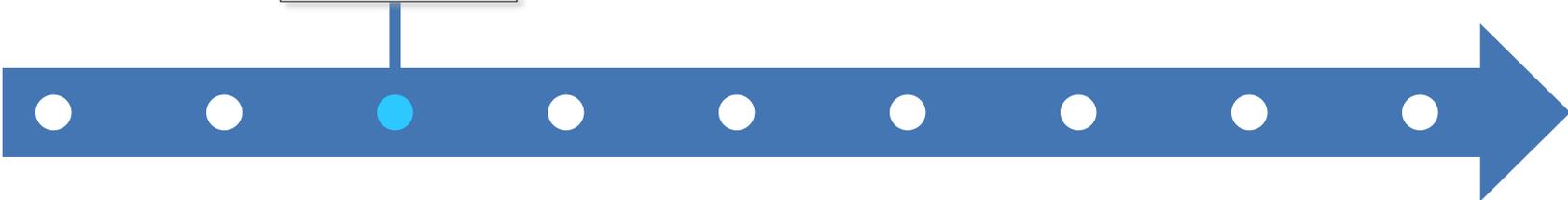
May 2011
Summary of comments

Milestones

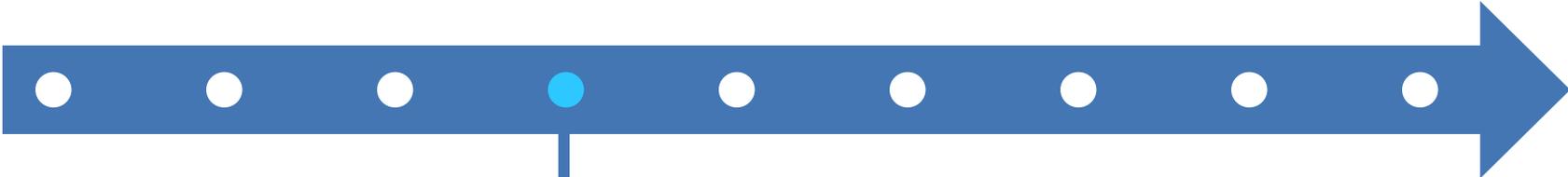


Jul 2012

Draft outline



Milestones



INTEGRATED REPORTING
THE IIRC PROGRAMME
2012 YEARBOOK

Capturing the experiences of global businesses and investors

IR

SEARCH

IR Guiding Principles

- Strategic Focus
- Contractuality of Information
- Future Orientation
- Responsiveness of Stakeholder Inclusiveness
- Conciseness, Reliability and Materiality

IR Content Elements

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Recently Added Reports

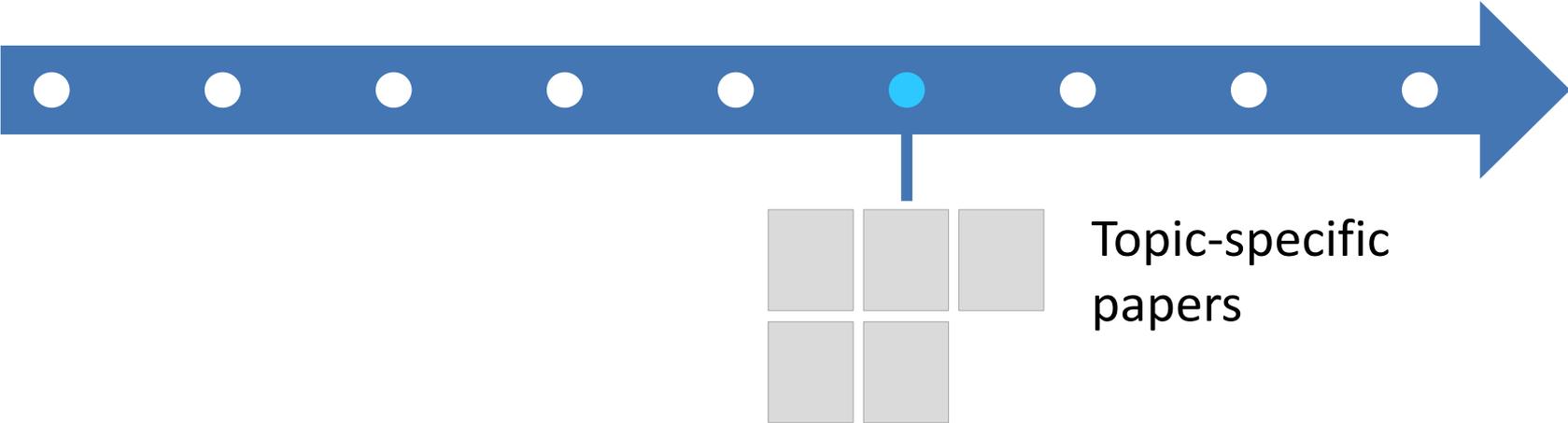
- Water Transition Report
- Transition Accountability Performance 2012
- SUSTAINABILITY REPORT

Sep/Oct 2012
Yearbook
Examples database

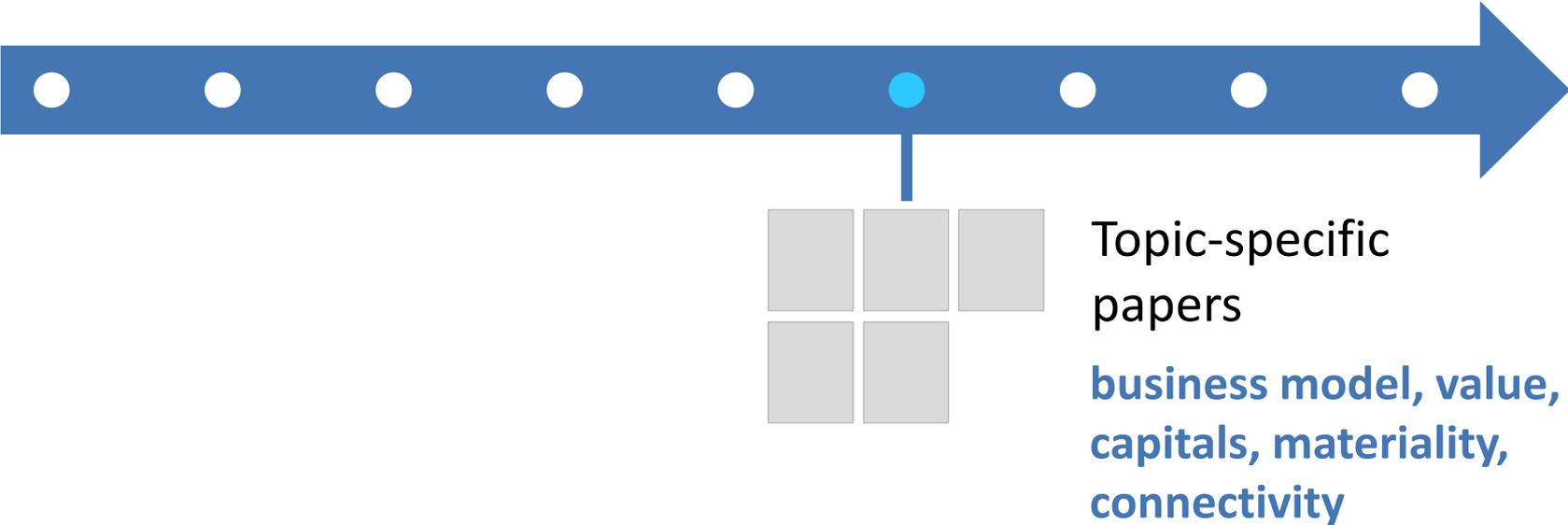
Milestones



Milestones

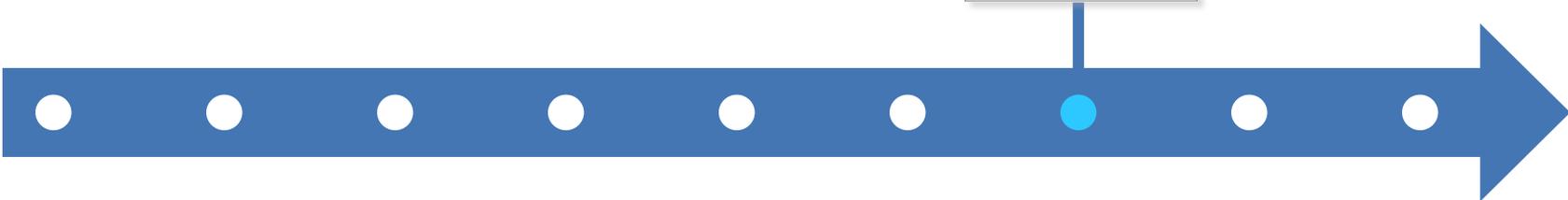


Milestones

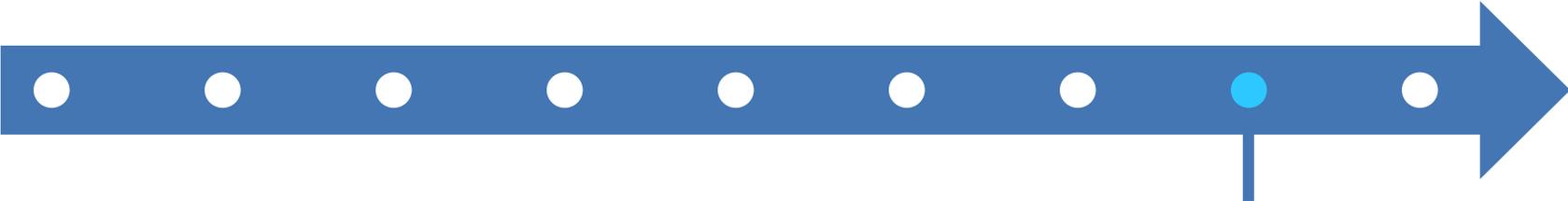


Milestones

Apr 2013
Consultation Draft



Milestones



Jun 2013
yearbook

Milestones

Dec 2013

Version 1.0



learn more.

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