



# **IPSASB MEETING**

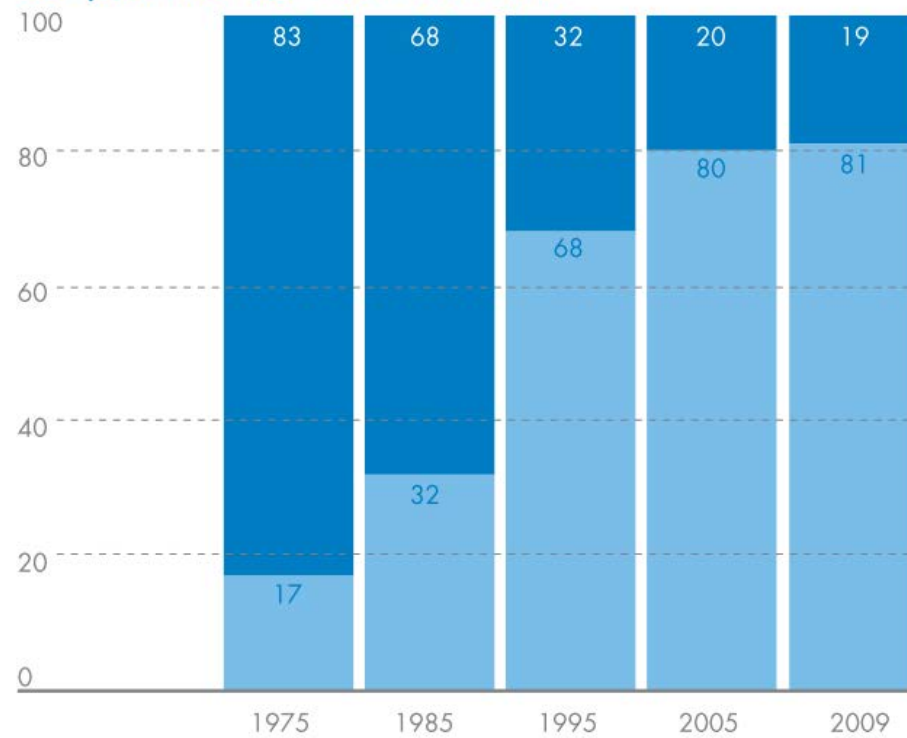
**Ian Ball**

**Lisa French**

**Ian Carruthers**

**Integrated Reporting**

### Components of S&P 500 market value



# Overview

**what**

<IR> explained

**who**

Council members

**how**

Framework, Pilot Program, Database

**when**

Milestones

**what.**

# <IR> explained



## CONCERNS

- Volume and complexity
- Historical focus
- Financial statement focus

# <IR> explained



Financial  
reporting

## CONCERNS

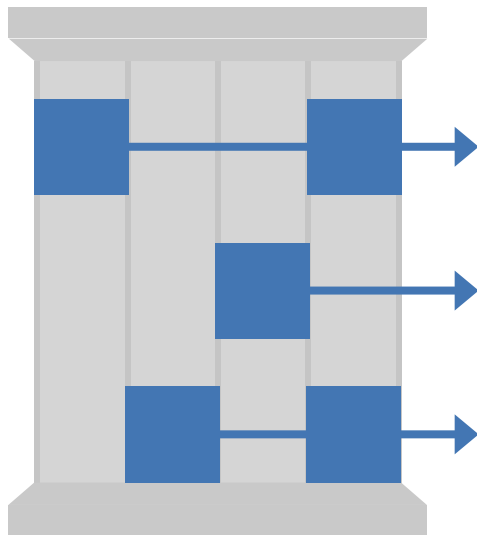
- Limited uptake
- Weak investor link



**Non-financial  
reporting**

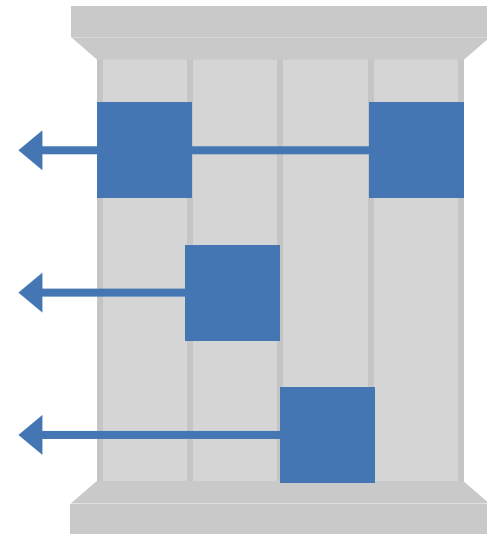
# <IR> explained

## Financial

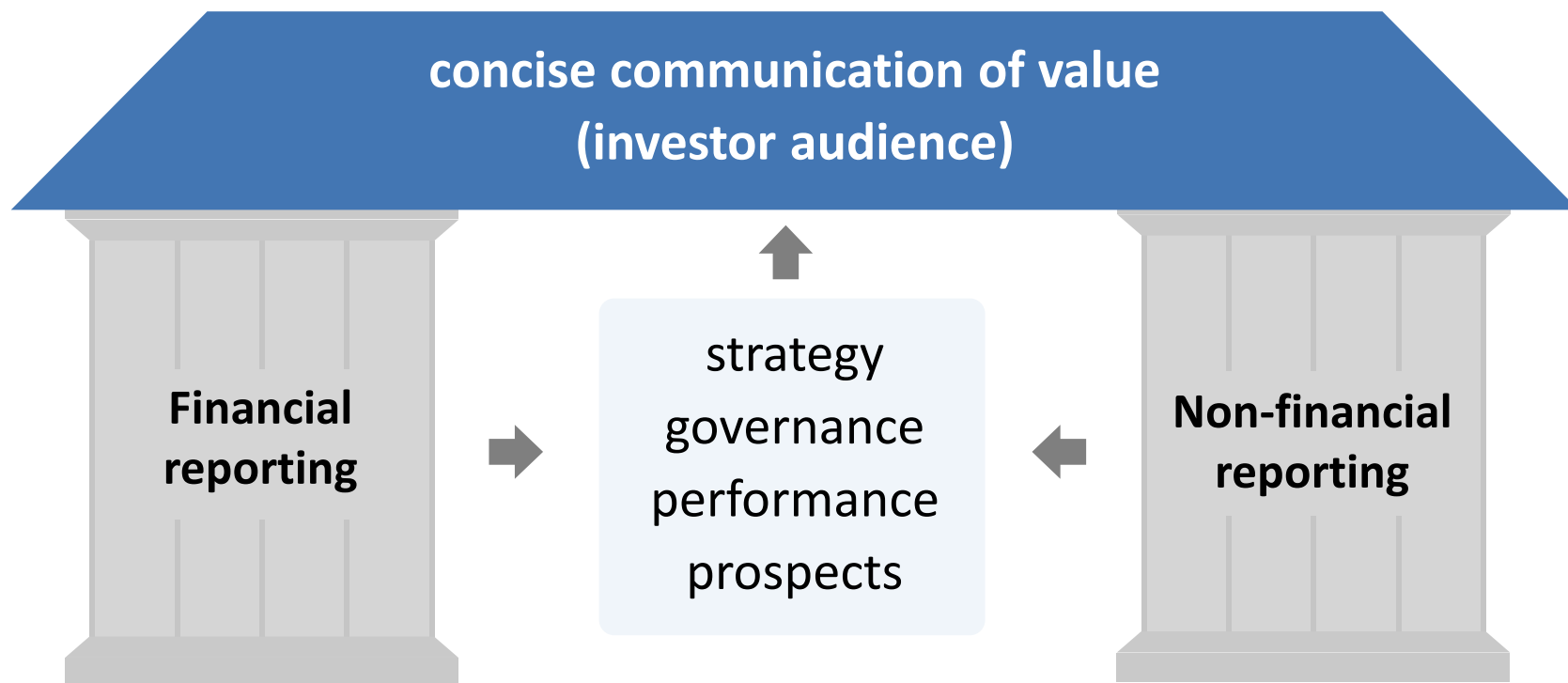


strategy  
governance  
performance  
prospects

## 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

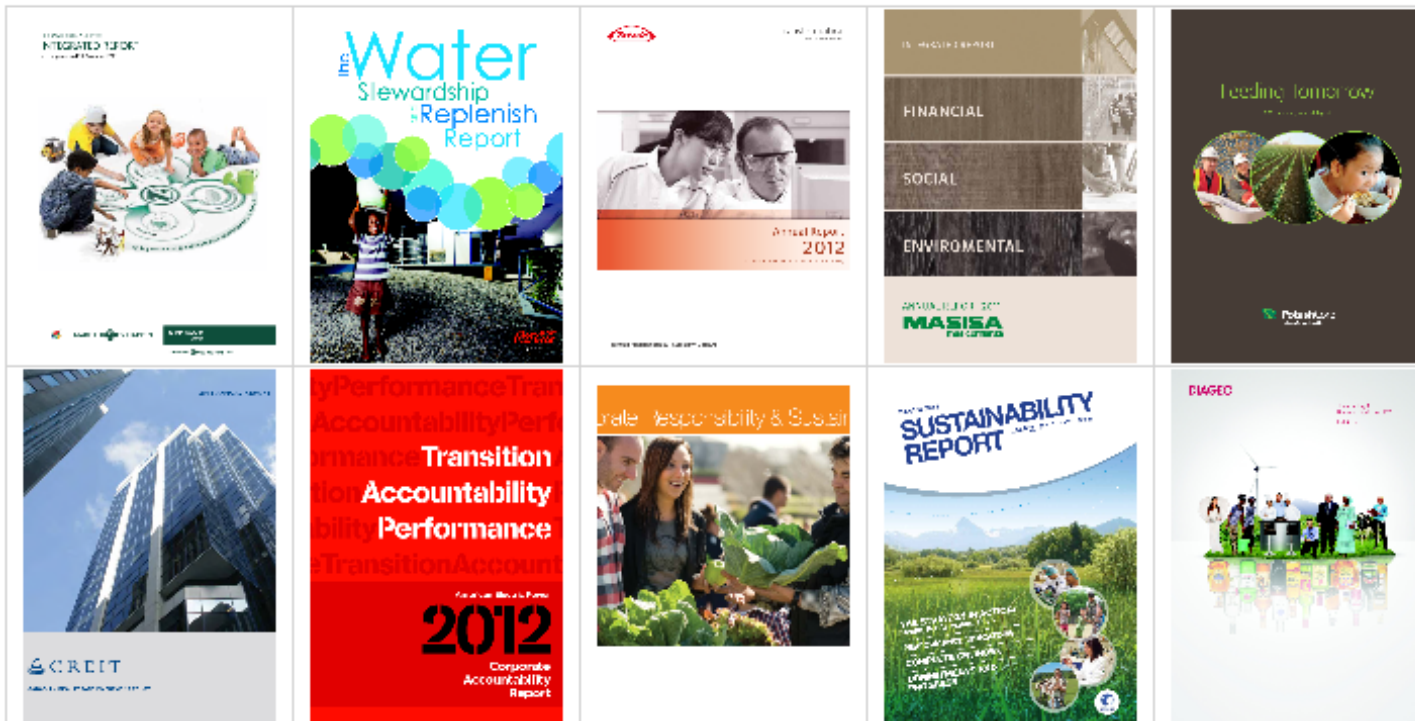
## IR Content Elements

- ☒ 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

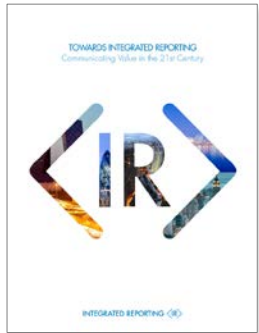
This database is a resource for organisations on the Integrated Reporting journey. It contains examples of emerging practice in Integrated Reporting that illustrate how organisations are currently reporting material information about their strategy, governance, performance and prospects in a clear, concise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

## Recently Added Reports



when.

# Milestones

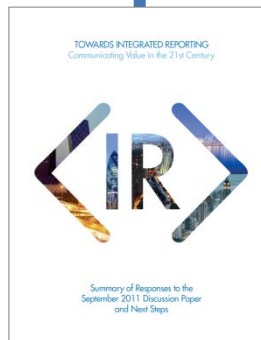
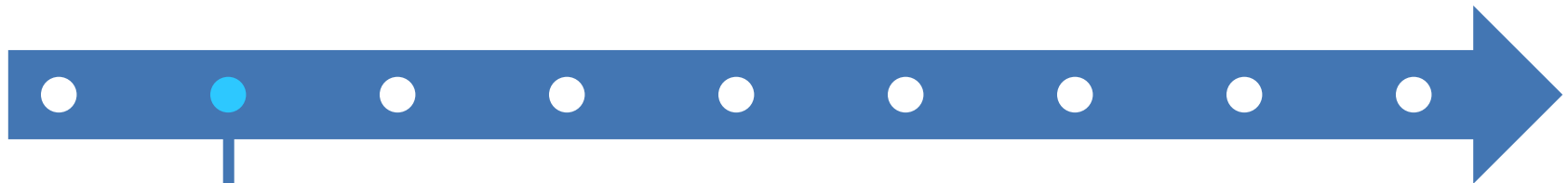


**Sep–Dec 2011**

Conceptual Framework  
214 responses



# Milestones

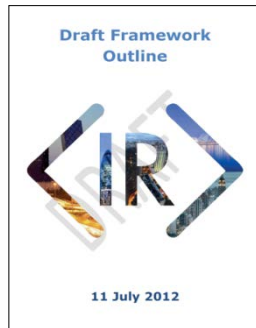


**May 2011**

Summary of comments



# Milestones



**Jul 2012**

Draft outline

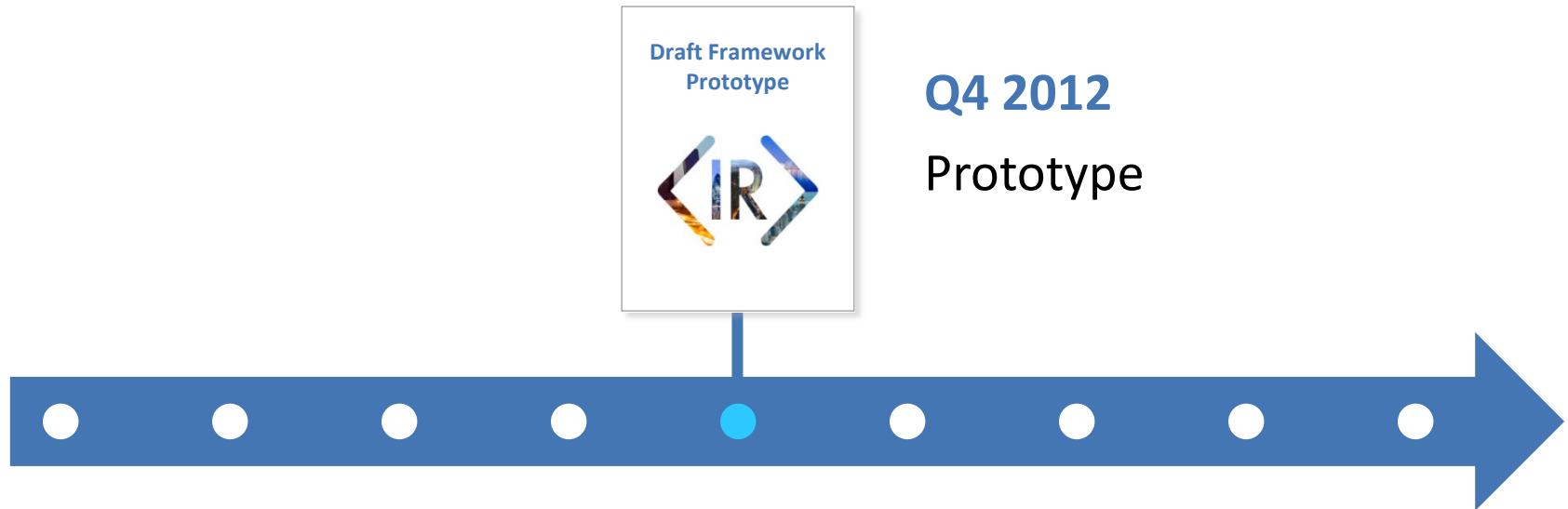


# Milestones

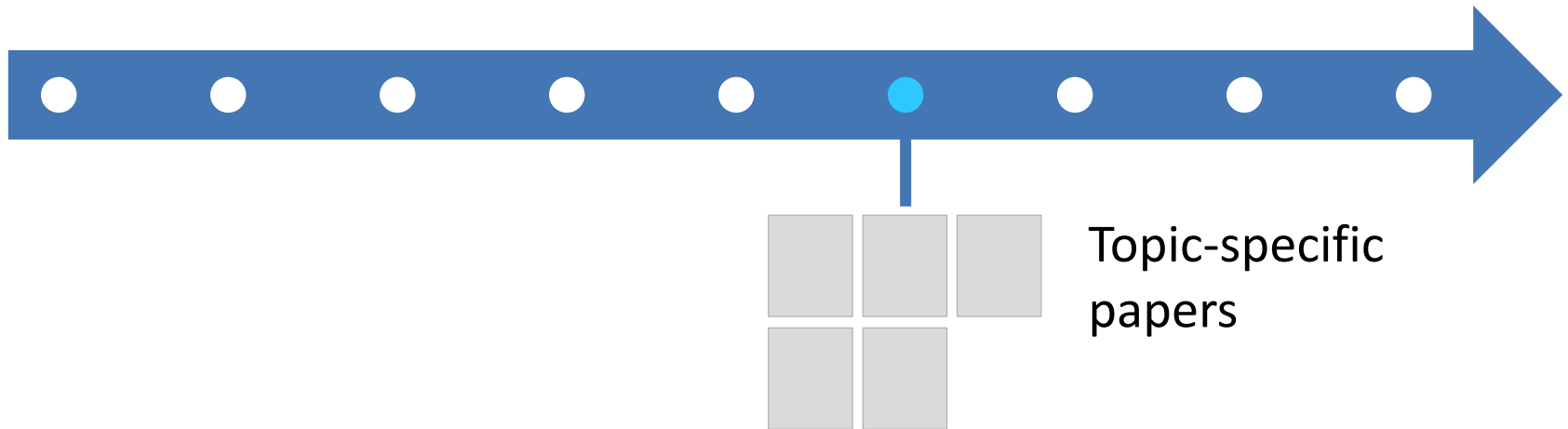


Sep/Oct 2012  
Yearbook  
Examples database

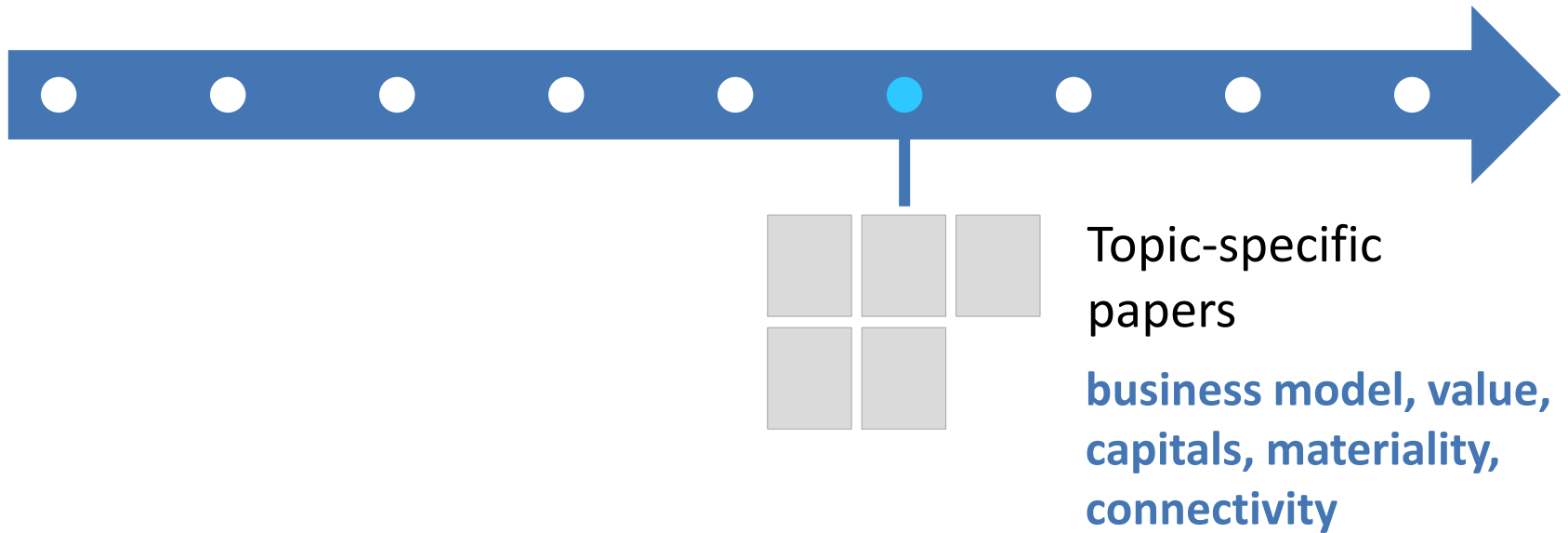
# Milestones



# Milestones



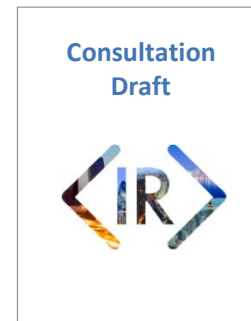
# Milestones



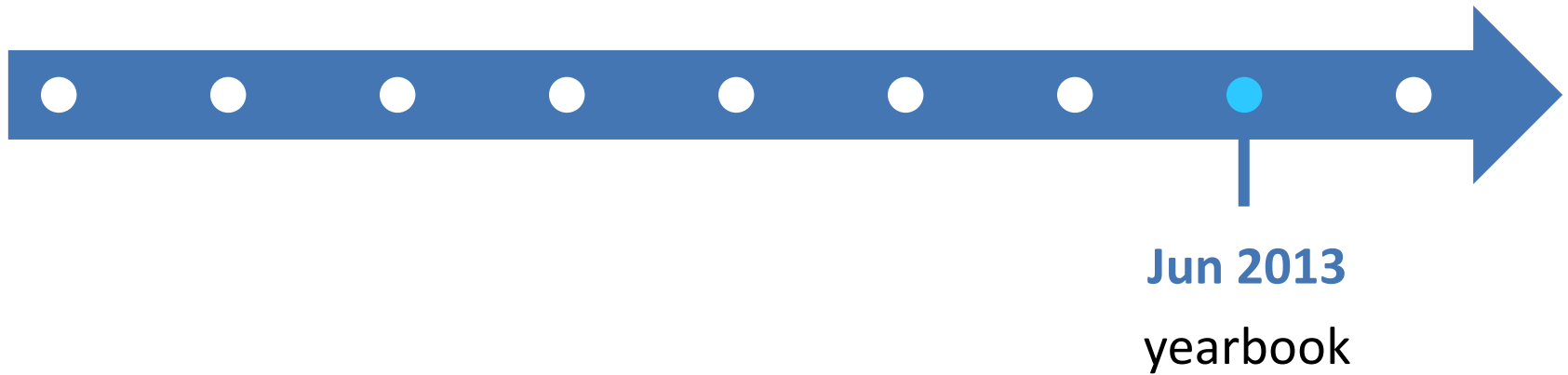
# Milestones

**Apr 2013**

Consultation Draft



# Milestones



# Milestones

**Dec 2013**  
Version 1.0





# learn more.

**[lisa.french@theIIRC.org](mailto:lisa.french@theIIRC.org)**



**[@Lisa\\_E\\_French](https://twitter.com/Lisa_E_French)**