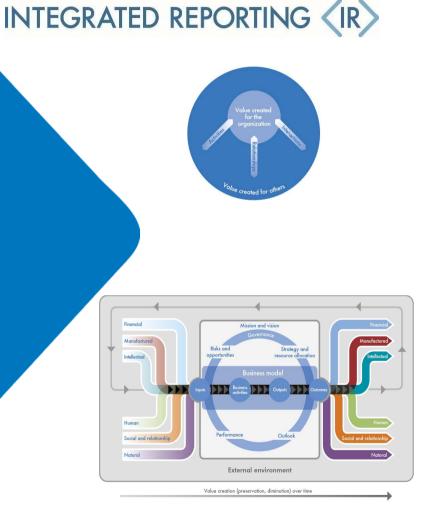
Perspectives on Integrated Reporting

39th EAA Annual Congress Maastricht 13 May 2016

Michael Nugent Technical Director – Framework Development International Integrated Reporting Council

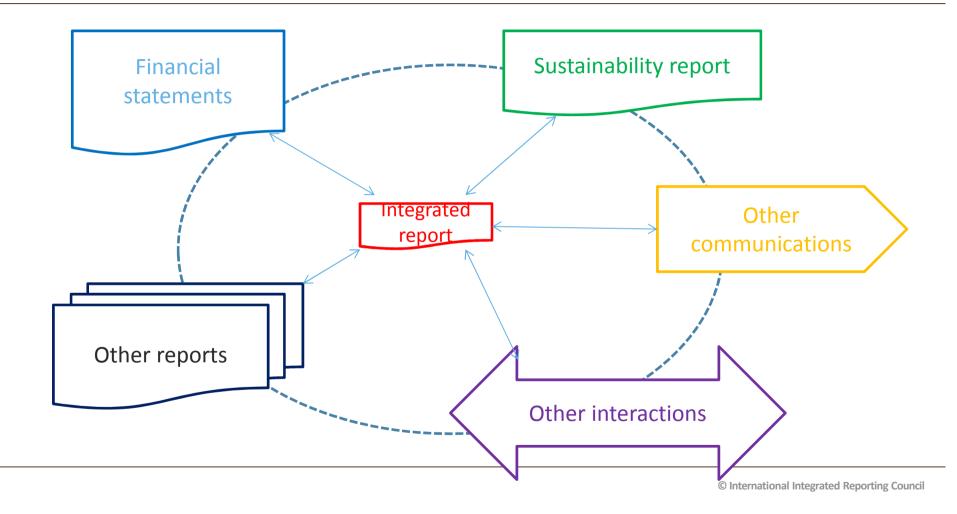


Corporate reporting - past and future

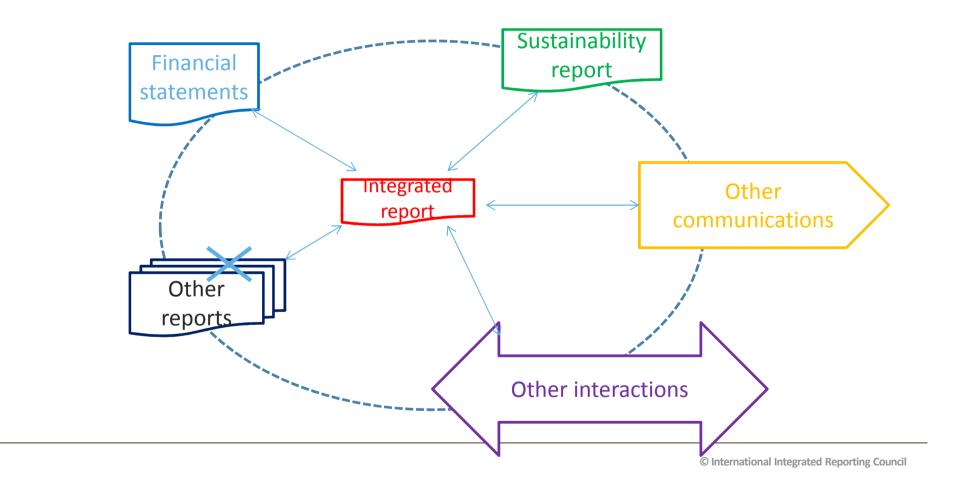
• Momentum

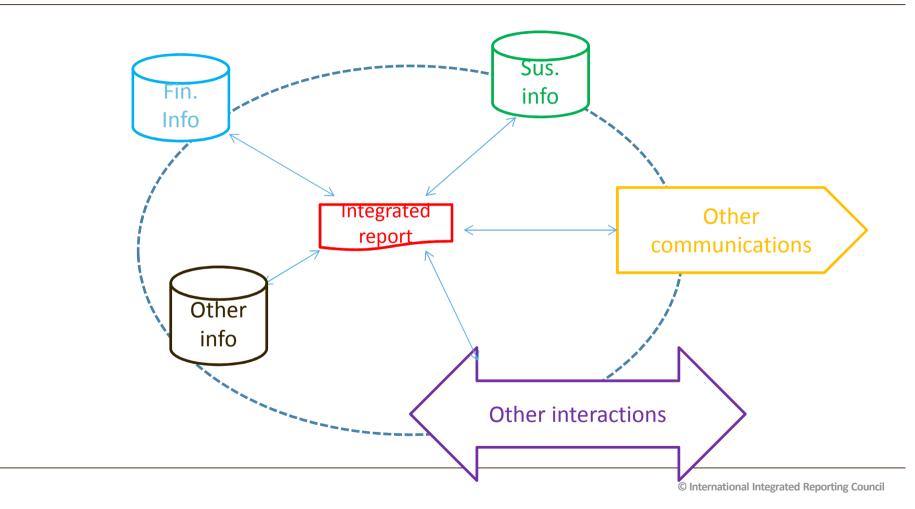
<IR> Academic Network

Past and future



Past and future





Past and future

<IR> Momentum - 1

"By improving reporting requirements for organisations <IR> will lead to better-informed and more sustainable long-term investment, for the benefit of society."

Mark Carney Chairman, Financial Stability Board

<IR> Momentum - 2

INTEGRATED REPORTING (IR)



"Whether integrated reporting will happen is no longer a question. We should look at how to implement it in a manner that is not disruptive"

U.K . Sinha, Securities and Exchange Board of India

"We use different words in the UK. Strategic Report, not Integrated Report, but we are on the same journey with the same purpose. The principles in a UK strategic report are consistent with an integrated report."

Stephen Haddrill, CEO, Financial Reporting Council, UK



<IR> Momentum - 3

"We are asking that every CEO lay out for shareholders each year a strategic framework for long-term value creation. ... BlackRock's corporate governance team, in their engagement with companies, will be looking for this framework and board review." Larry Fink, CEO, BlackRock

"Efforts by the International Integrated Reporting Council to develop a framework for reporting value creation seem very much in-line with what Mr Fink is suggesting."

Sandra Peters, Head of Global Financial Reporting Policy, CFA Institute



Source: http://uk.businessinsider.com/blackrock-ceo-larry-fink-letter-to-sp-500-ceos-2016-2?r=US&IR=T

<IR> Academic Network

LinkedIn forum

- Announce: papers, conferences, calls for papers, grants ...
- Substantive discussion of <IR>-related topics
- Collaboration for <IR>-related research
- www.linkedin.com/groups/7019864

Resource database?

Other activities?

- Access IIRC, partners and funding
- Special interest groupings, webinars, meetings, journal

INTEGRATED REPORTING (IR) www.linkedin.com/groups /7019864 **THANK YOU** michael.nugent@theiirc.org Financial Manufacture +61 416 039 933 Intellect Melbourne, Australia Social and reli **External environment**

Value creation (preservation, diminution) over time