## Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

### 29th SESSION

31 October – 2 November 2012 Room XIX, Palais des Nations, Geneva

> Friday, 2 November 2012 Morning Session

### Sustainability Reporting

Presented by

Thomas Krantz
Senior Advisor Capital Markets, Thomas Murray Company; Ambassdor for the International Integrated Reporting Council

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## INTERNATIONAL INTEGRATED REPORTING COUNCIL IIRC





## WHY DOES BUSINESS NEED <IR>?

### REPORTING TODAY....

# strategy & governance implementation plans business as usual REPORT CONTENT strategic issues plans / forecasts / targets past performance

# THE IIRC MOVING THE REPORTING EVOLUTION FORWARD



## THE IIRC'S MISSION



## HOW THE FRAMEWORK WILL HELP:







### POSITIVES OF THE SOUTH AFRICAN EXPERIENCE

- 1. Structure and purpose
- 2. Golden thread
- 3. Game changing issues
- 4. Journey of substance
- 5. Leading light



Source: KPMG David Matthews and Matt Chapman

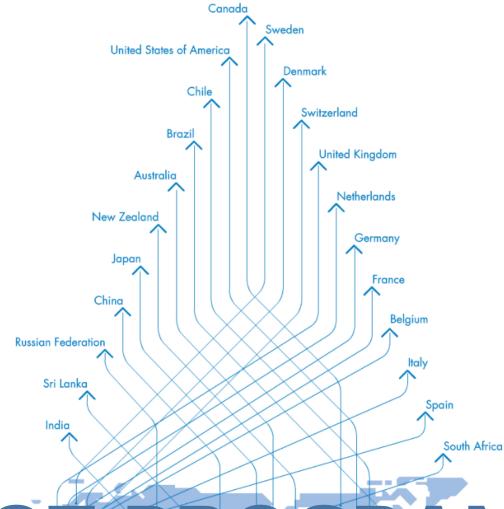
## ROADMAP TO INTEGRATED REPORTING

June 2012 By end of Q2 2013 Q4 2013 2012 Prototype Discussion Draft Framework Examples Paper consultation Database version 1.0 Responses framework **Benefits** Survey Outline framework **Topics specific** projects

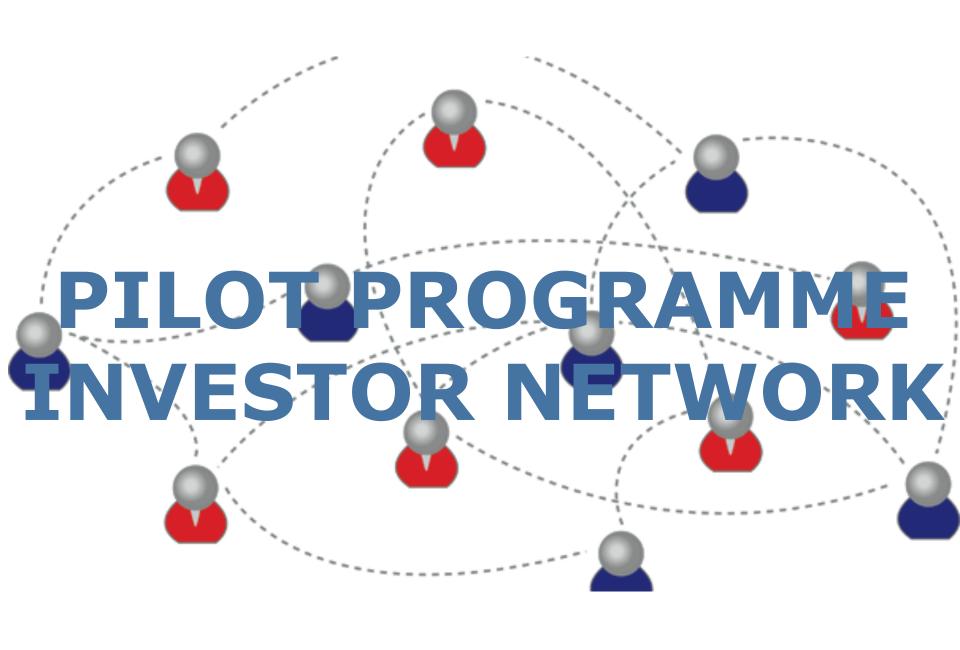




INTEGRATED REPORTING (IR)



## PILOT PROGRAMME BUSINESS NETWORK



## TO FIND OUT MORE...



The IIRC
Pilot Programme
Yearbook



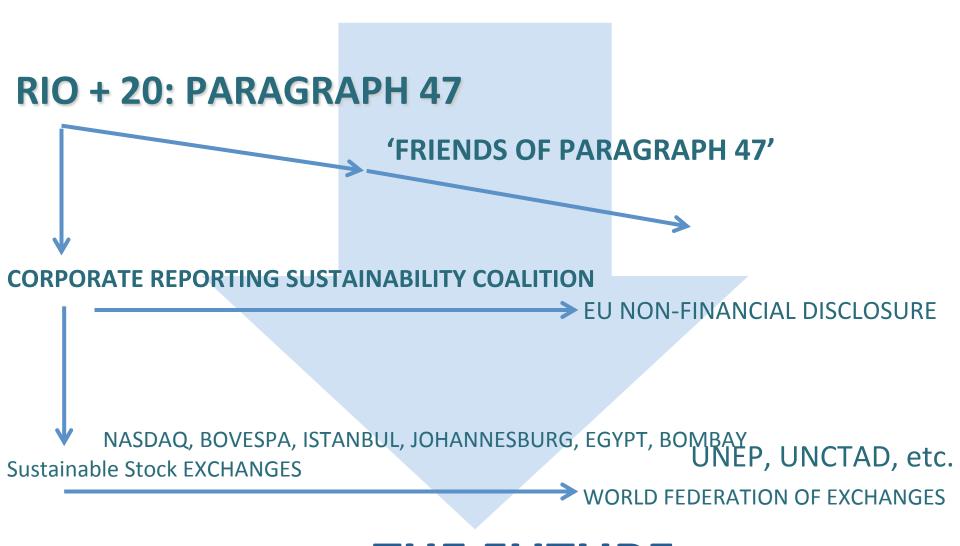
**Examples Database** 



IIRC Draft Prototype Framework



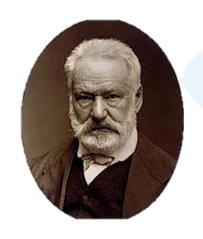
## THE EVOLUTION IN CORPORATE REPORTING WORLDWIDE



INTEGRATED REPORTING (IR) THE FUTURE.....

Professor Mervyn King often borrows words from Victor Hugo noting:





"Nothing else in the world...
is so powerful as an idea
whose time has come".

The way in which <IR> is capturing the imagination of the world suggests that its time has come.



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www.theiirc.org

