VALUE REPORTING FOUNDATION

The <IR> Framework

in the context of the reporting landscape

24 June 2021 Erik Breen, Chair of the <IR> Framework Panel







Introducing the Value Reporting Foundation







- 2,500+ <IR> FRAMEWORK USERS
- 1,000+ SASB STANDARDS REPORTERS
 - 78 PER CENT OF NIKKEI 225 ADOPTING INTEGRATED REPORTING
 - 75 COUNTRIES WITH USE OF <IR> FRAMEWORK AND/OR SASB STANDARDS
 - 72 TRILLION DOLLARS AUM SUPPORT SASB STANDARDS
 - ORGANIZATIONS IN 18 COUNTRIES ON INTERNATIONAL INTEGRATED REPORTING COUNCIL
 - ASSET OWNERS & MANAGERS IN 12 COUNTRIES ON SASB'S INVESTOR ADVISORY GROUP

The <IR> Framework



Fundamental concepts

- Value creation
- Capitals
- Process through which value is created, preserved or eroded

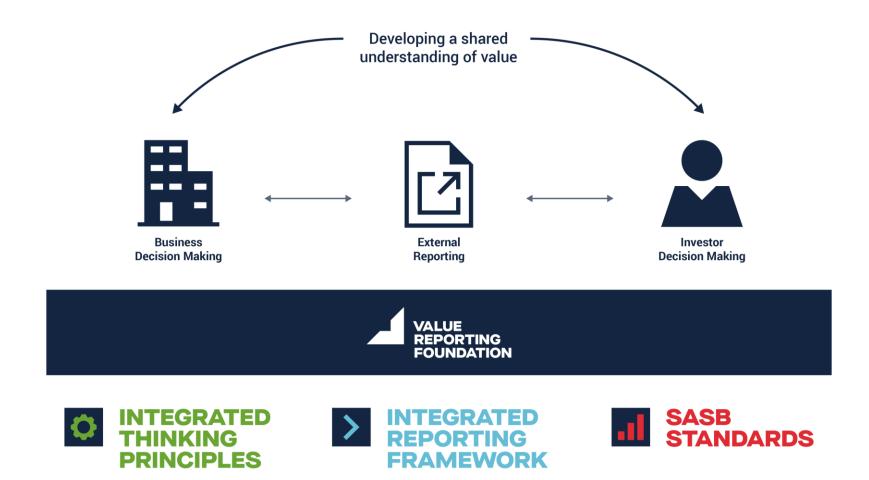
Content elements

- Organizational overview and external environment
- Governance
- Business model
- Risks and opportunities
- Strategy and resource allocation
- Performance and outlook
- Disclosure Topics and Metrics

Guiding Principles

- 1 Strategic focus and future orientation
- 2 Connectivity of information
- 3 Stakeholder relationships
- 4 Materiality
- 5 Conciseness
- 6 Reliability and completeness
- 7 Consistency and comparability

A robust, market led toolset to support business and investor decision making



What to expect?



Find out more: valuereportingfoundation.org

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Thank you

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