

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

66

ORGANIZATIONS IN 18 COUNTRIES ON INTERNATIONAL INTEGRATED REPORTING COUNCIL

58

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



 **INTEGRATED THINKING PRINCIPLES**

 **INTEGRATED REPORTING FRAMEWORK**

 **SASB STANDARDS**



What to expect?

1. Ongoing guidance on how to use the <IR> Framework and SASB Standards together
2. Due process to closely align the concepts in the <IR> Framework and SASB Standards
3. Insights into how adoption is influencing business and investor decision making
4. Support for global efforts to create a comprehensive corporate reporting system.

Find out more: valuereportingfoundation.org

Thank you

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THINKING
PRINCIPLES**



**INTEGRATED
REPORTING
FRAMEWORK**



**SASB
STANDARDS**

