

Integrated reporting, integrated thinking, and value creation

About ACCA

We're the world's most forward-thinking accountancy body.

We have more than **219,000** fully qualified members and **527,000** students worldwide. We have global partnerships and network gives us unrivalled insight into the accountancy profession.

219,000
fully qualified members

527,000
students worldwide

ACCA
in **179**
countries

219,000
members

527,000
students

453
strategic
partnerships

110 offices
and centres
in **52**
countries

More than
7,571
approved
employers

328
approved
learning
providers

1,901
exemption-accredited
programmes
from **908**
institutions

Who is the IIRC?



adoption in **70+** countries worldwide...



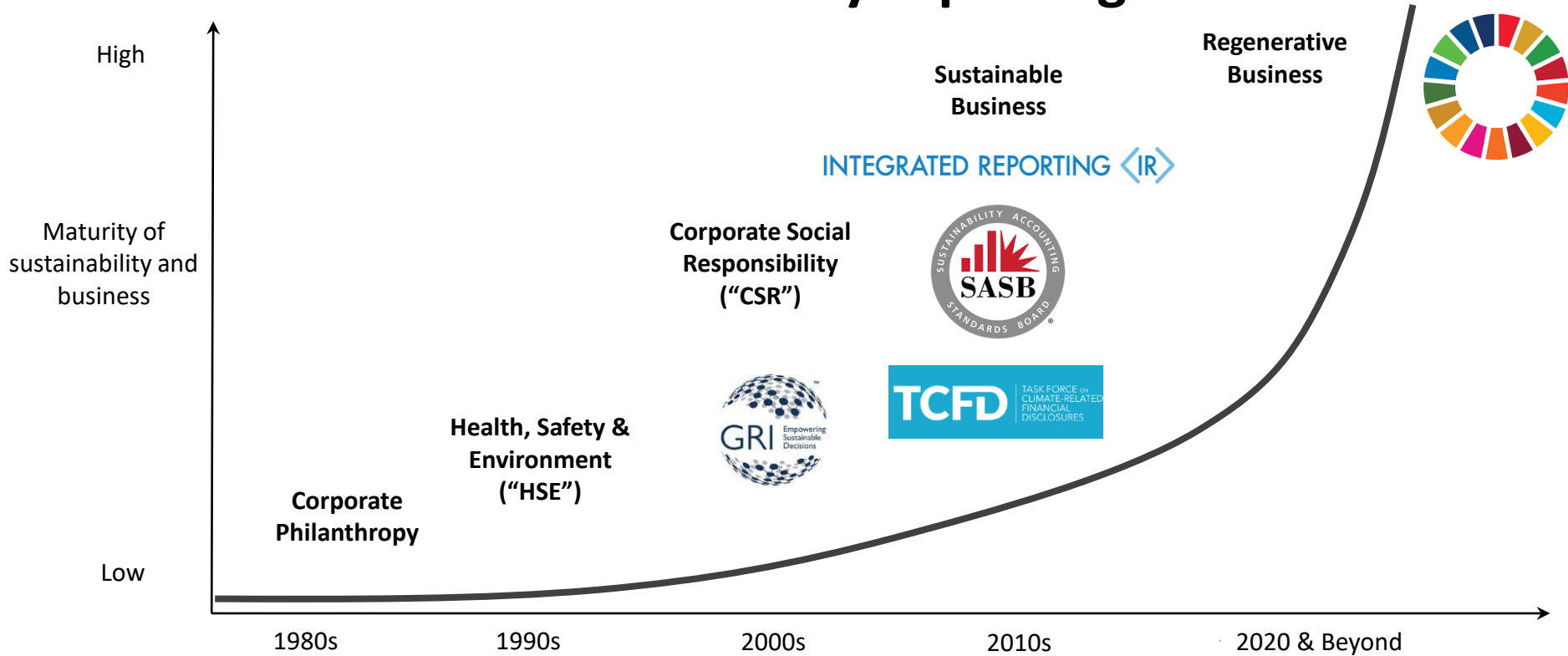
...by over **2,000** organizations...



...with support from **40+** stock exchanges.



The evolution of sustainability reporting



<IR>: The future of corporate reporting

- **The business landscape is constantly evolving** - new outlooks, new models and new technology
- A company's annual numbers are no longer enough to describe its situation or potential.
- **Traditional corporate reporting is valuable** - but it only shows part of the picture. Integrated reporting <IR>, however, paints a fuller, more holistic view.



A low-angle, upward-looking photograph of several modern skyscrapers against a clear blue sky. The buildings are primarily glass and steel, with some showing internal lighting. The perspective creates a sense of height and scale. On the right, a portion of a traditional stone building with a spire is visible, contrasting with the modern architecture.

Investors,
markets and
stakeholders
want to know
more.



Think Ahead

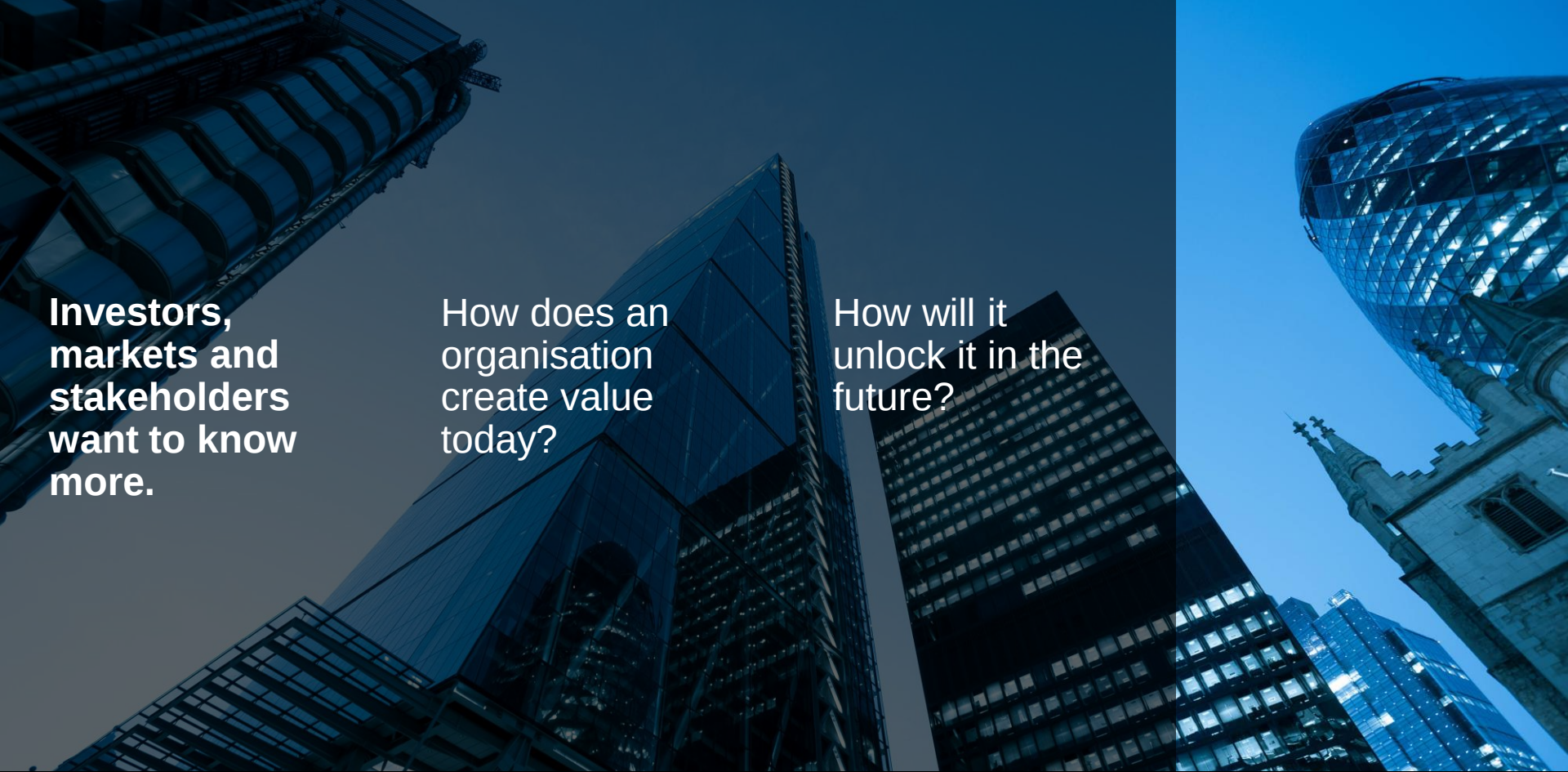
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Public



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How does an
organisation
create value
today?



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markets and
stakeholders
want to know
more.**

How does an
organisation
create value
today?

How will it
unlock it in the
future?

Embracing <IR>

- ACCA was the first accountancy body to adopt <IR> in its approach.
- We work closely with the International Integrated Reporting Council (IIRC) to review and benchmark integrated reports from organisations around the world.
- Professional Insights - our Integrated Reporting research series – looking into the benefits of <IR>
- <IR> is embedded in the ACCA Qualification – enabling our members to be fully equipped with the skills needed to help your organization adopt this approach.



A wide-angle photograph of the Singapore skyline at night, featuring numerous illuminated skyscrapers and the Esplanade - Theatres on the Bay in the foreground. The city lights are reflected in the water of the bay. A semi-transparent white square is overlaid on the left side of the image, containing the main text.

Make integrated reporting part of your approach

<IR> offers a powerful lens through which to view and evaluate your organisation and its activities.



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You can extract meaningful information from across functions

- giving you a complete picture of your organisation.



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You can identify what is driving business performance

- as well as opportunities and challenges that could emerge in the future.



The integrity of the value creation story

- communicating the value potential of your organization through a clear cohesive statement of purpose, mission and values allows you to capitalize on benefits faster

Trust

- consumer and investor trust now comes at a premium
- environmental concerns
- accountability for tangible and intangible assets

Sustainability

- from short-term gain to long-term thinking and sustainable growth
- Reinforcing the need to balance purpose and profit

Organisations that embrace <IR>...

Develop stronger
stakeholder
relationships

Find reporting
more **efficient**

Engage more
with their **teams**

Vikas Aggarwal, Regional Head of Policy, ACCA

Vikas.Aggarwal@accaglobal.com

<https://www.linkedin.com/in/vikas-aggarwal-86468820/>



Think Ahead

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