

---

ISSB Corporate Reporting Webinar Series

**Part 3: Connectivity and  
controls—the path to  
investor-grade disclosure**



---

## ISSB Corporate Reporting Webinar Series

### Part 3: Connectivity and controls—the path to investor-grade disclosure

Moderator

Speakers



**Neil Stewart**  
Director of  
Corporate Outreach  
**IFRS Foundation**



**Hiroshi Komori**  
Member  
**ISSB**



**Kirsten Simpson**  
Head of Investment  
Stewardship and  
ESG  
**the Future Fund**



**Bob Herz**  
Former Chair  
**FASB**



**Norie Takahashi**  
Integrated  
Reporting Fellow  
**IFRS Foundation**



**Shari Littan**  
Director, Corporate  
Reporting Research  
& Policy  
**Institute of  
Management  
Accountants**



**Koushik Chatterjee**  
Executive Director,  
CFO and board  
member  
**Tata Steel**  
Trustee  
**IFRS Foundation**

---

Joining us today are:

- **3,972** registrants
- From **141** jurisdictions around the world



---

## Series Schedule

**Part 1: Better information for better decisions—Introduction to investor-focused sustainability disclosure**

Tuesday 24 January 14:00 GMT

**Part 2: Any size or stage—Getting started on climate disclosure**

Tuesday 31 January 16:00 GMT

**Part 3: Connectivity and controls—the path to investor-grade disclosure**

Tuesday 7 February 04:00 GMT (13:00 JST)

**Recordings and slides will be made available after each session.**

- Overview of the the Integrated Reporting Framework
- The ISSB’s December announcement around the concept of sustainability and financial value creation
- Best practice in gathering data
- Raising quality of sustainability reporting through internal control and assurance

---

# Pre-webinar survey

Topics you have told us you are most interested in hearing about:

-  Overview of the Integrated Reporting Framework
-  The ISSB's December announcement on the connection between sustainability and financial value creation
-  How to consider connectivity in disclosure
-  Establishing processes for gathering data
-  Best practices in internal controls and assurance



## Why is connectivity between the IASB and ISSB important?

### Connectivity in **PROCESS**

*Examples:*

- *Information sharing*
- *Joint IASB-ISSB meetings*

leads to

### Connectivity in **PRODUCT**

*Examples:*

- *Shared concepts (eg materiality)*
- *Complementary requirements (eg intangibles)*

leads to

**Better general purpose financial reporting**  
**Better information for better decisions**

---

# Integrated Reporting Framework

...is a principles-based, multi-capital, framework used by 2,500 companies globally to communicate how their strategy, governance, performance and prospects – in the context of the external environment – create, preserve or erode value over time for itself and its investors.

---

# Drive connectivity through the Integrated Reporting Framework



Drives connectivity between financial statements and sustainability-related financial disclosures



Supports high-quality corporate reporting



Underpinned by Integrated Thinking Principles, that enhance quality of corporate governance

---

# Integrated reporting tools

## Integrated Reporting Framework

The IASB and ISSB are jointly assume responsible for the Integrated Reporting Framework

## Build on the Integrated Reporting Framework

The IASB and ISSB will work together to determine how to build on the Integrated Reporting Framework in their standard-setting work

## Integrated Reporting & Management Commentary

The Boards will seek opportunities to further align the Integrated Reporting Framework and Management Commentary

## Corporate Reporting Framework

The Boards envisage a long-term role for a corporate reporting framework

# Value and sustainability

**Sustainability** described as

- the ability for a company to sustainably **maintain and access resources and relationships** (such as financial, human, and natural), and **manage its dependencies and impacts** within its whole business ecosystem over the short, medium and long term

This description

- enables a company explain to investors **how sustainability-related impacts, risks and opportunities can affect** its performance and prospects
- builds on concepts from the **Integrated Reporting Framework**

A company's ability to deliver **value** for investors is inextricably **linked to...**

...  
**Stakeholders**  
it works with  
and serves



...  
**Society**  
it operates  
in

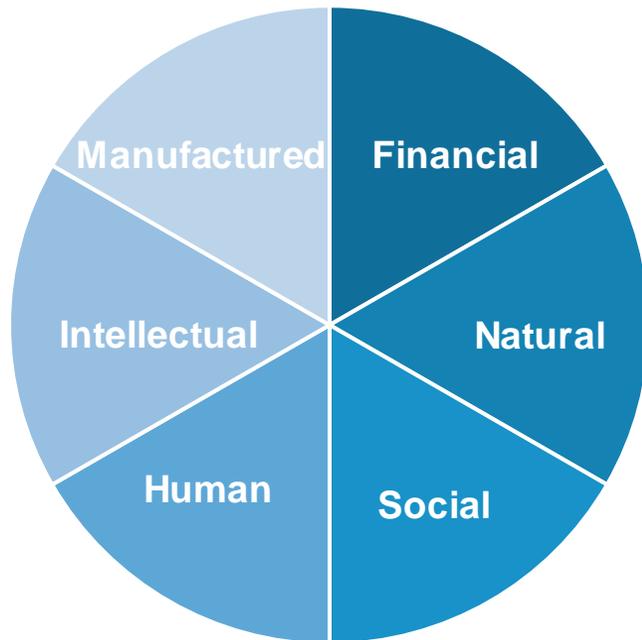


...  
**Natural resources**  
it draws on

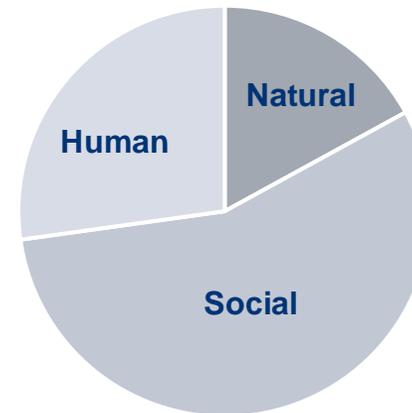


# Illustrating how industry-specific requirements can highlight decision-useful information

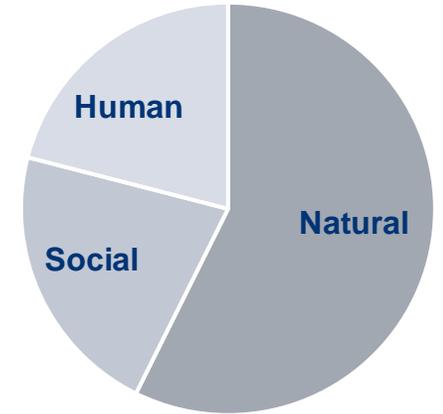
Resources and relationships companies use, maintain and regenerate, such as...



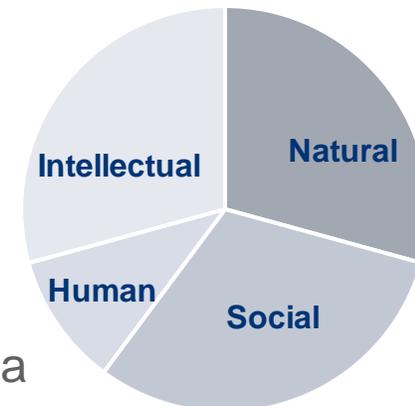
Automobiles



Metals & Mining



Biotech & Pharma



---

## ISSB's approach to integrated reporting and connectivity



**Hiroshi Komori**  
Member  
**ISSB**



**Norie Takahashi**  
Region Lead—Japan  
**IFRS Foundation**

---

# New COSO guidance on internal control for sustainability disclosure



**Bob Herz**  
Former Chair  
**FASB**



**Shari Litan**  
Director, Corporate Reporting Research  
& Policy  
**Institute of Management Accountants**

---

## The corporate perspective on the ISSB's standards

**Koushik Chatterjee**  
Executive Director, CFO and  
board member  
**Tata Steel**  
Trustee  
**IFRS Foundation**



---

# Panel Discussion

Moderator



**Neil Stewart**  
Director of  
Corporate Outreach  
**IFRS Foundation**

Speakers



**Kirsten Simpson**  
Head of Investment  
Stewardship and ESG  
**the Future Fund**



**Hiroshi Komori**  
Member  
**ISSB**

---

## Recordings available:

**Part 1: Better information for better decisions—  
Introduction to investor-focused sustainability disclosure**

**Part 2: Any size or stage—Getting started on climate  
disclosure**

*visit [ifrs.org](https://www.ifrs.org) to catch up*

---

## Don't forget to register:



IFRS Sustainability  
**SYMPOSIUM**

Friday 17 February 2023  
Palais des congrès de Montréal  
Montreal, Canada



---

## Follow us online

 [ifrs.org](https://www.ifrs.org)

 [@IFRSFoundation](https://twitter.com/IFRSFoundation)

 [IFRS Foundation](https://www.youtube.com/IFRSFoundation)

 [International Sustainability  
Standards Board](https://www.linkedin.com/company/ifrs-foundation)