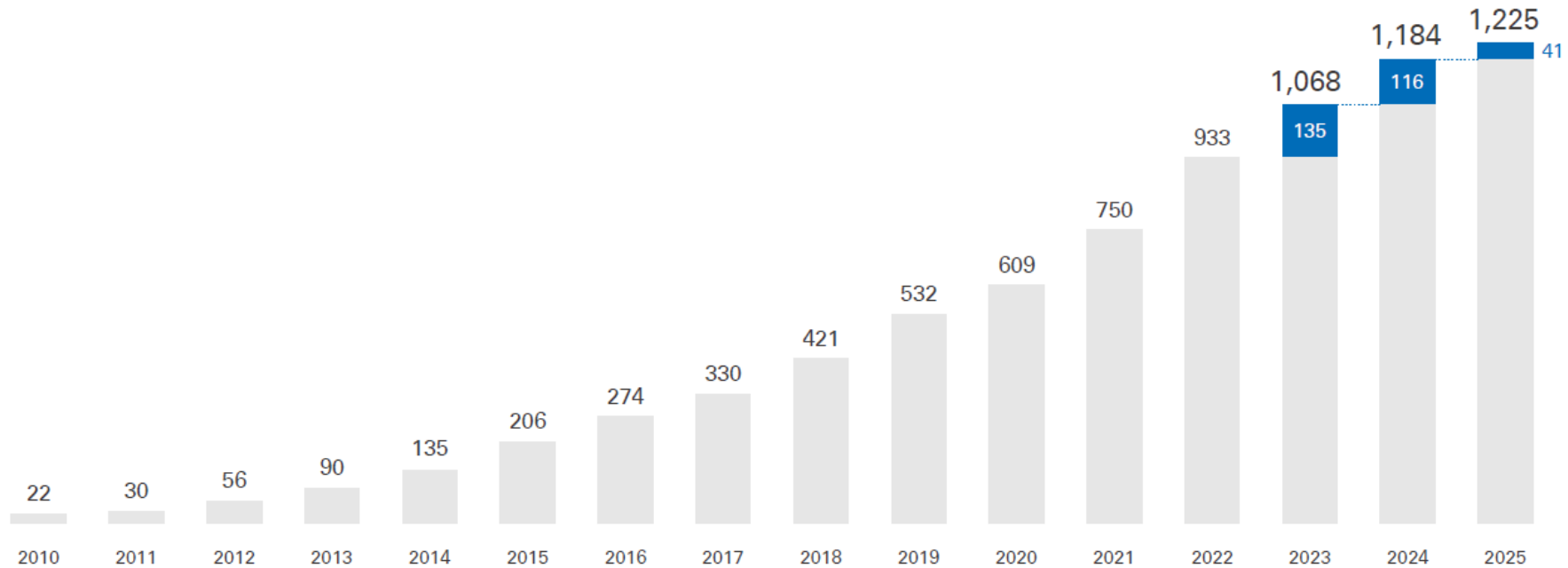


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# Corporate Reporting Research in Japan

- Understanding the Value Proposition of  
Integrated Reporting

# Integrated reporting in Japan



出典:企業価値レポート・ラボ「国内自己表明型統合レポート発行企業等リスト2025年版」

Source: KPMG Japan Survey of Corporate Reports in Japan 2025

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# Project overview (1/2)

## **Research Purpose**

- To understand the focus and audience of integrated reports, using Japan as a case study
- To understand how different drivers of value creation are reported in the integrated reports and Securities Report in Japan– i.e. feeding into the work of the IASB and ISSB

## **Intended Outcomes**

- Understand better the value of integrated reporting in Japan from the perspective of companies and investors
- Identify gaps in corporate reporting in Japan and outline the potential implications for future work of the IFRS Foundation and demonstrate the international significance of this work to our global audience

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## Project overview (2/2)

### **Reports evaluated**

Integrated Reports and the Securities Reports of the latest fiscal year

### **Basis of Evaluation**

The Integrated Reporting Framework Content Elements

Additional questions related to research projects

### **Assessment**

Disclosures assessed on a four-point scale (Yes, Partially Yes, No, N/A) as well as ; qualitative assessment on strengths and gaps related to assessment questions

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# Scope of companies

Top 30 listed companies in Japan as of January 30, 2026

- based on market capitalisation
- apply the IFRS Accounting Standards to its financial statements

Toyota Motor Corporation

Hitachi, Ltd.

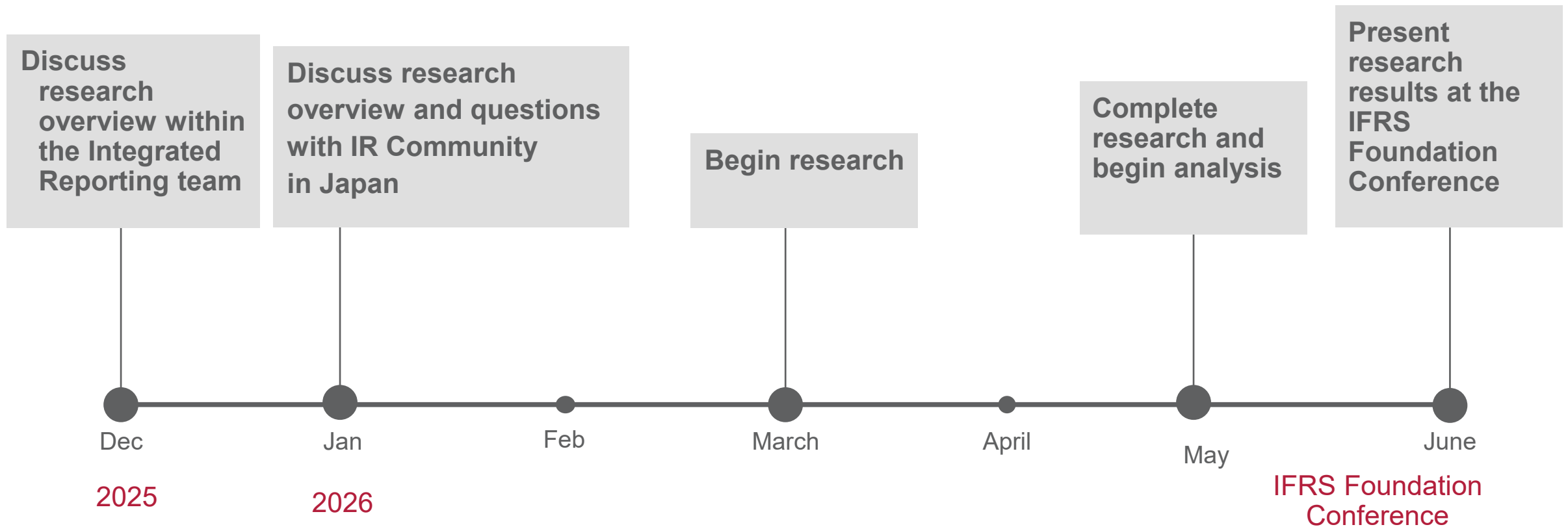
SoftBank Group Corp.

Sony Group Corporation

Sumitomo Mitsui Financial Group, Inc.

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# Timeline



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# Research contributors

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