



Integrated thinking and reporting: increasing quality, reinforcing value

Friday 18 October 2024

Milan, Italy

Agenda

8:30	Registration and welcome coffee
9:00	Welcome from the conference hosts Master of Ceremony (MC) Prof. Dr Alessandro Lai (President, O.I.B.R. Foundation, and Professor of Business Economics, University of Verona) and Prof. Dr Davide Maggi (Member of the Board of the Cariplo Foundation, Member of the Management Committee of the O.I.B.R. Foundation)
9.10	A Blueprint for Integrated Reporting Prof. Dr Stefano Zambon (Secretary General, O.I.B.R. Foundation, Full Professor of Business Economics, University of Ferrara, Member of the Integrated Reporting and Connectivity Council)
	Morning theme: Increasing quality
9:25	Keynote address: Emmanuel Faber (Chair, International Sustainability Standards Board (ISSB))
09:45	Panel discussion: Using IFRS S1 and IFRS S2 to drive high quality integrated reporting In this session, panellists will share insights into how companies can use IFRS S1 and IFRS S2 to strengthen the quality of content included in integrated reports to better meet the information needs of investors. Experts will explore the key elements of IFRS S1 and how applying these elements will contribute to high quality integrated reporting.
	Moderator: Prof. Dr Laura Girella (Technical Specialist - Integrated Reporting, IFRS Foundation (IFRS), and Associate Professor of Business Economics, University of Modena and Reggio Emilia) Panellists: Sue Lloyd (Vice-Chair, ISSB), Veronica Poole (Vice Chair Deloitte UK and Deloitte Global IFRS and Corporate Reporting Leader), Bruce Thomas (Finance Executive: Reporting, Nedbank)
10:25	Keynote address: Andreas Barckow (Chair, International Accounting Standards Board (IASB))
10:40	Networking break

Panel discussion: Management Commentary – a stepping stone to further integration in reporting

In this session, our speakers will review the IASB's Management Commentary project and discuss how – through the project - the IASB is laying the groundwork for future thinking on integration in reporting.

11:10

Moderator: Linda Mezon-Hutter (Vice-Chair, IASB)

Panellists: Nick Anderson (Member, IASB), Prof. Dr Elbano de Nuccio (President, Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC), Associate Professor of Accounting and Business Economicss at LUM Giuseppe Degennaro University, and IFRS Advisory Council Member), Charles Tilley OBE (Chair, Integrated Reporting and Connectivity Council)

Deep dive: IFRS S1 and the Integrated Reporting Framework

In this session, we will take a deep dive into the relationship between IFRS S1 and the Integrated Reporting Framework, looking at how the Framework can help companies as they prepare to adopt IFRS S1 for the first time.

The experts will discuss the practical resources available to help companies, such as the IFRS Foundation's mapping tool which demonstrates how to apply the Integrated Reporting Framework with IFRS S1 and IFRS S2.

Moderator: Ndidi Nnoli-Edozien (Member, ISSB)

Panellists: Eleanor Adaralegbe (CFO/Executive Director, Seplat Energy Plc), Prof. Guler Aras (Chair, Integrated Reporting Association Turkey and YTU Center for Finance, Governance & Sustainability), Georg Lanfermann (President, German Accounting Standard Setter (DRSC/ASCG)), Mark Vaessen (Partner at KPMG, President of Accountancy Europe)

12:40 Lunch and networking

Afternoon theme: Reinforcing value

Sustainability disclosures and integration in reporting: The regulatory views

In this session, our speakers will take a look at how regulators in different parts of the world are addressing the integration of sustainability disclosures with mandatory financial reporting requirements to help ensure information is connected and consistent.

Moderator: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)

Panellists: Vania Borgerth (Deputy Coordinator of International Relations at CBPS (The Brazilian Committee for Sustainability Pronouncements) and Board Member of IESBA (International Ethics Standards Board for Accountants)), **Guglielmina Onofri** (Head of the Italian Stock Exchange Regulator (CONSOB) Issuers' Information Division), **Roberta Ravelli** (Technical Support, Office of ISSB Vice-Chair, IFRS Foundation), **Dr Chrystelle Richard** (Associate professor at ESSEC Business School, International Auditing and Assurance Standards Board (IAASB) member, Autorité des Normes Comptables (ANC) member)

Deep dive: Intangibles, Integrated Reporting and Connectivity

Intangibles are represented in the Integrated Reporting Framework through the concept of multiple capitals as sources of value creation.

As such, integrated reporting has become a tool where intangibles, especially those not recognised in the financial statements, can be disclosed.

In this session, speakers will share insights into the IASB's new project on Intangible Assets and discuss the considerations that can be made from standard setters, preparers and investors.

Moderator: Nick Anderson (Member, IASB)

Panellists: Ian Bishop (Head of Accounting, Consolidation & External Reporting, Roche, and Chair, Global Preparers Forum, IFRS Foundation), Chiara Del Prete (Chair, EFRAG Sustainability Reporting TEG (EFRAG SR TEG)), Jean-Philippe Desmartin (Head of Responsible Investment, Edmond de Rothschild AM, Co-Chair of CESG EFFAS, Chair of WICI Europe), Marco Pasquotti (Northeast President of ANDAF (Italian CFOs Association), Partner at Escaluscapital, and Member of the Supervisory Board at O.I.B.R. Foundation)

13:30

14:10

Panel discussion: The role of integrated thinking

In this session, panellists will focus on the role of integrated thinking. They will exchange views on how applying integrated thinking can change the internal dynamics within a company– breaking down silos, improving risk management and driving information through the business.

They'll also consider the role of integrated thinking within disclosure, and how it can contribute to an enhanced corporate reporting package.

Moderator: Tjeerd Krumpelman (Partner, Grant Thornton Impact House, Chair of IFRS Foundation Integrated Thinking & Strategy Group)

Panellists: Mary Adams (Co-Founder of: Insights7 Inc. and the Integrated Reporting U.S. Community), **Dr Jeremy Osborn** (Global Head of ESG, AICPA & CIMA), **Leigh Roberts** (Chief Executive, Integrated Reporting Committee (IRC) of South Africa)

15:40 Networking break

15:00

Panel discussion: The business and investor case for integrated reporting

What are the benefits of using the Integrated Reporting Framework alongside IFRS Standards? Panellists will discuss the value proposition for preparers, as well as the additional value an integrated report provides for investors using the information.

16:00 Introductory Speech: Jesus Zaballos (President, EFFAS)

Moderator: Pietro Poletto (Chairman, AIAF (Associazione Italiana per l'Analisi Finanziaria))

Panellists: Laura Gori (Founder & CEO Way2Global Srl SB), Shinichi Kishi (General Manager, Sustainability Management & Development Dpt., Meiji Yasuda Life Insurance Company),

Francesco Marconi (Partner, Andersen Italy), Marisa Parmigiani (Head of Sustainability, Unipol Group, Chair of the Supervisory Board, O.I.B.R. Foundation, and Chair, Sustainability Makers)

Corporate Value Creation

- **Takehiko Matsuo** ((Vice-Minister for International Affairs, Ministry of Economy, Trade and Industry (METI))
- 17:00 Fireside chat: Integrated thinking and reporting the future

Sue Lloyd and Linda Mezon-Hutter

17:20 Closing remarks

Prof. Dr Alessandro Lai

17:30 Networking reception

19:30 Close

During the conference, 'Integrated Reports at an Exhibition' will take place, organised by the communication agency Mercurio GP