

# The conference

## Integrated Reporting

### PRESENTATION

Companies are more and more frequently being asked to restore confidence and to better reconcile financial stability and sustainable development. This involves incorporating financial and extra-financial elements, which ensure that the right decisions are taken not only in so far as concerns lessening the impact of the principal risks, but also in terms of adapting to environmental changes.

In fact, the link between extra-financial issues (stakeholders, conservation of natural and human capital, ...) and their impacts on the financial statements (impact on the income statement, valuation, reporting...) highlights value creation resulting from the optimisation of the links that unite a company and its ecosystem. Long-term financial performance

is to a large extent dependent on so-called "extra-financial" elements. Information must be:

- understandable by all stakeholders,
- established based on a holistic approach to the business model,
- explicit regarding the link between strategy and performance,
- concise.

In order to support companies in their implementation of integrated reporting, the IIRC (International Integrated Reporting Council), created in 2010, proposes a reference framework.

### INTERESTS & OBJECTIVES

- **A clear distinction needs to be drawn between:**
  - Prior reflection (Integrated Thinking)
  - The final product (report)
  - Who are the actors involved and what added value can companies expect
- **Who are the actors involved and what added value can companies expect**
  - Role of the stakeholders (Board of Directors, investors etc.)
  - Role of chartered accountants - what support, what tasks?
  - Need for multi-disciplinary working groups and change management.

### POINTS DISCUSSED

- IIRC operations and work,
- Legal and regulatory framework (international, European and French)
- Presentation of the different organisational structures,
- Importance of relays around the world,
- Internal control, processes and governance,
- Management control and control panel,
- Data collection and analysis,
- Summary and overview of the value creation.

### SPEAKERS



**Delphine Gibassier**  
professor of Management Accounting and Environmental Accounting at Toulouse Business School



**Jean Charles de Lasteyrie**  
chartered accountant, legal expert licensed by the Cour d'Appel de Paris



**Richard Martin**  
Head of Corporate Reporting



**Philippe Peuchlestrade**  
Lestrade Associate Professor of Universities and, Deputy to the CEO for the IIRC