



IFRS Integrated
Thinking & Reporting
CONFERENCE

in partnership with

OIBR
Italian Organisation for
Business Reporting

wici
Italy

Friday
18 October 2024
Milan, Italy

INTEGRATED THINKING AND REPORTING CONFERENCE FRIDAY 18 OCTOBER, MILAN, ITALY

Integrated thinking and reporting: increasing quality, reinforcing value

DRAFT PROGRAMME

08:30-09:00: Registration and welcome coffee

09:00-09:10: Welcome from the conference hosts

*Master of Ceremony (MC) - Prof. Dr **Alessandro Lai** (President, OIBR Foundation, and Professor of Business Economics, University of Verona)*

*Hosting Institution - Prof. Dr **Giovanni Azzone** (President, Cariplo Foundation)*

09:10-09:25: A Blueprint for Integrated Reporting

*Prof. Dr **Stefano Zambon** (Secretary General, OIBR Foundation; Professor of Business Economics, University of Ferrara; and member of the IFRS Integrated Reporting and Connectivity Council)*

MORNING THEME: INCREASING QUALITY

09:25-09:45 KEYNOTE ADDRESS: Emmanuel Faber, Chair, ISSB

09:45-10:25 PANEL DISCUSSION: Using IFRS S1 and IFRS S2 to drive high quality integrated reporting

- A focus on how S1 and S2 can strengthen the quality of content included in integrated reports.
- Mapping tool – practical resource for business.

*Panellists: Prof. Dr **Laura Girella** (Technical Specialist - Integrated Reporting, IFRS Foundation, and Associate Professor of Business Economics, University of Modena and Reggio Emilia), **Sue Lloyd** (Vice Chair, ISSB), **Veronica Poole** (Partner, Deloitte), **Bruce Thomas** (Finance Executive: Reporting, Nedbank)*

10:25-10:45 KEYNOTE ADDRESS: Andreas Barckow, Chair, IASB

10:45-11:10 COFFEE BREAK

11:10-11:50 PANEL DISCUSSION: Management Commentary – a stepping stone to further integration in reporting

- A focus on how, by completing the Management Commentary project, the IASB is laying the groundwork for future thinking on integration in reporting.

*Panellists: **Linda Mezon-Hutter** (Vice Chair, IASB), **Nick Anderson** (IASB member), **Charles Tilley** (Chair, IFRS Integrated Reporting and Connectivity Council), **Elbano de Nuccio** (President, Italian Chartered Accountants Body (CNDCEC); Associate Professor of Business Economics, LUM University; and IFRS Advisory Council)*

11:50-12:40 DEEP DIVE: IFRS S1 and the IR Framework

- A focus on how the IR Framework can be useful material for entities as they prepare to adopt IFRS S1
- What are the key elements of IFRS S1 – how does applying these elements contribute to high quality integrated reporting?

*Panellists: [ISSB Board member], **Mark Vaessen** (Chair, Accountancy Europe), **Guler Aras** (Professor of Finance Accounting-Sustainability, Chair CFGS-ERTA Turkey), **Takayuki Sumita** (Managing Executive Director, Sumitomo Corporation, and President & CEO, Sumitomo Corporation Global Research Co. Ltd; WICI Japan), **Georg Lanfermann** (Chair, German Accounting Standard Setter-DRSC)*

12:40-13:30 LUNCH

AFTERNOON THEME: REINFORCING VALUE

13:30 – 14:10 Sustainability disclosures and integration in reporting: The regulatory views

- *How regulators in different parts of the world are addressing the integration of sustainability disclosures with financial mandatory requirements*

*Panellists: **Roberta Ravelli** (Technical Support, Office of ISSB Vice-Chair, IFRS Foundation), **Jonathan Labrey** (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation), **Guglielmina Onofri** (Director, Issuers Information, Italian Stock Exchange Regulator - CONSOB), **METI Japan**, **other regulator***

14:10-15:00 DEEP DIVE: Integrated Reporting and Intangibles

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

- Integrated reporting has become a tool where intangibles, especially those not recognised in the financial statements, can be disclosed. The IASB has started its project on Intangible Assets. What are the considerations that can be made from standard setters, preparers and investors?

*Panellists: **Nick Anderson** (IASB member), **Jean-Philippe Desmartin** (Head of Responsible Investment, Edmond de Rothschild Asset Management; EFFAS CESG Co-Chair; and Chair, WICI Europe), **Futoshi Nasuno** (Secretary-General, Secretariat of Intellectual Property Strategy Headquarters, Prime Minister Cabinet Office, Japan), **Ian Bishop** (Head of Accounting, Consolidation and External Reporting, Roche, and Chair, Global Preparers Forum, IFRS Foundation), **Fiona Watson** (WBCSD and incoming WICI Chair)*

15:00-15:40: PANEL DISCUSSION: The role of integrated thinking

- How applying integrated thinking changes the internal dynamics within the entity – breaking down silos, improving risk management, driving information through the business
- How integrated thinking contributes to the overall corporate reporting package

*Panellists: **Tjeerd Krumpelman** (Chair, Integrated Thinking and Strategy Group, IFRS Foundation), **Jeremy Osborn** (CIMA/AICPA Global Head of ESG), **Leigh Roberts** (CEO, Integrated Reporting Committee of South Africa), **Vania Borgerth** (Head of the Brazilian Network for Integrated Reporting (CBARI), **Mary Adams** (Co-founder and ESG/Integration Solutions at Insights7, and Co-Founder of the US Integrated Reporting Community)*

15:40-16:00 COFFEE BREAK

16:00-16:50: PANEL DISCUSSION: The business and investor case for integrated reporting

- What is the value to preparers of using the Integrated Reporting Framework – not in isolation but with IFRS Standards?
- What is the additional value an integrated report provides from an investor perspective?

*Panellists: **Clara Barby** (Senior Partner, Just Climate), **Jesus Zaballos** (EFFAS Chairman), **Saker Nusseibeh** (Chief Executive, Federated Hermes) OR **Martijn Bos** (Policy Advisor Reporting & Audit, Eumedion and IFRS Advisory Council), **Beppe Costa** (President, Costa Edutainment SpA), **Francesco Marconi** (Partner, Andersen Italy)*

16:50-17:20 FIRESIDE CHAT: Integrated thinking and reporting – the future

Sue Lloyd (*Vice Chair, ISSB*), **Linda Mezon-Hutter** (*Vice Chair, IASB*)

17:20-17:30 CLOSING REMARKS: including ‘handover ceremony’ to Japan (hosts of 2025 conference)

*Master of Ceremony (MC) - Prof. Dr **Alessandro Lai** (President, OIBR Foundation, and Professor of Business Economics, University of Verona)*

17:30-19:30 NETWORKING RECEPTION

During the Conference, the event ‘Integrated Report at an Exhibition’ will take place at the Congress centre organised by the Communication company Mercurio GP.