



# International Integrated Reporting Council (IIRC) approved training course on Integrated Reporting <IR>



## What is an integrated report?

An integrated report is a communication on how an organisation's strategy, governance, performance and prospects in the context of its external environment lead to the creation of value over the short, medium and long term. It has been created for organisations that aspire to embrace integrated thinking and progress through corporate reporting. It benefits all stakeholders who are interested in understanding an organisation's ability to create value over time.

An integrated report is prepared in accordance with the International Integrated Reporting <IR> framework. The framework has been developed by the International Integrated Reporting Council (IIRC), a consortium of regulators, investors, companies, standard setters, the accounting profession and NGOs. The framework provides guiding principles and content elements that govern the content of an integrated report.

<IR> offers an opportunity to align corporate reporting to business strategy and value creation. It provides a holistic picture of the value created by an organisation over time to the providers of financial capital. <IR> enables a better understanding of the business model and management of externalities, empowering them to make efficient and forward-looking investments and other decisions.

## IIRC-approved training course

The <IR> training course:

- Aims to develop skill sets of professionals and build capacity for organisations to implement an <IR> process based on the International Integrated Reporting framework
- Is designed to have two independent modules at an introductory and practitioner level. Each attendee would be given a certificate of participation from IIRC.

## Top 500 listed companies advised to transition to <IR>

The Securities and Exchange Board of India (SEBI) in a circular on 06 February 2017 advised the top 500 listed companies to voluntarily adopt Integrated Reporting.

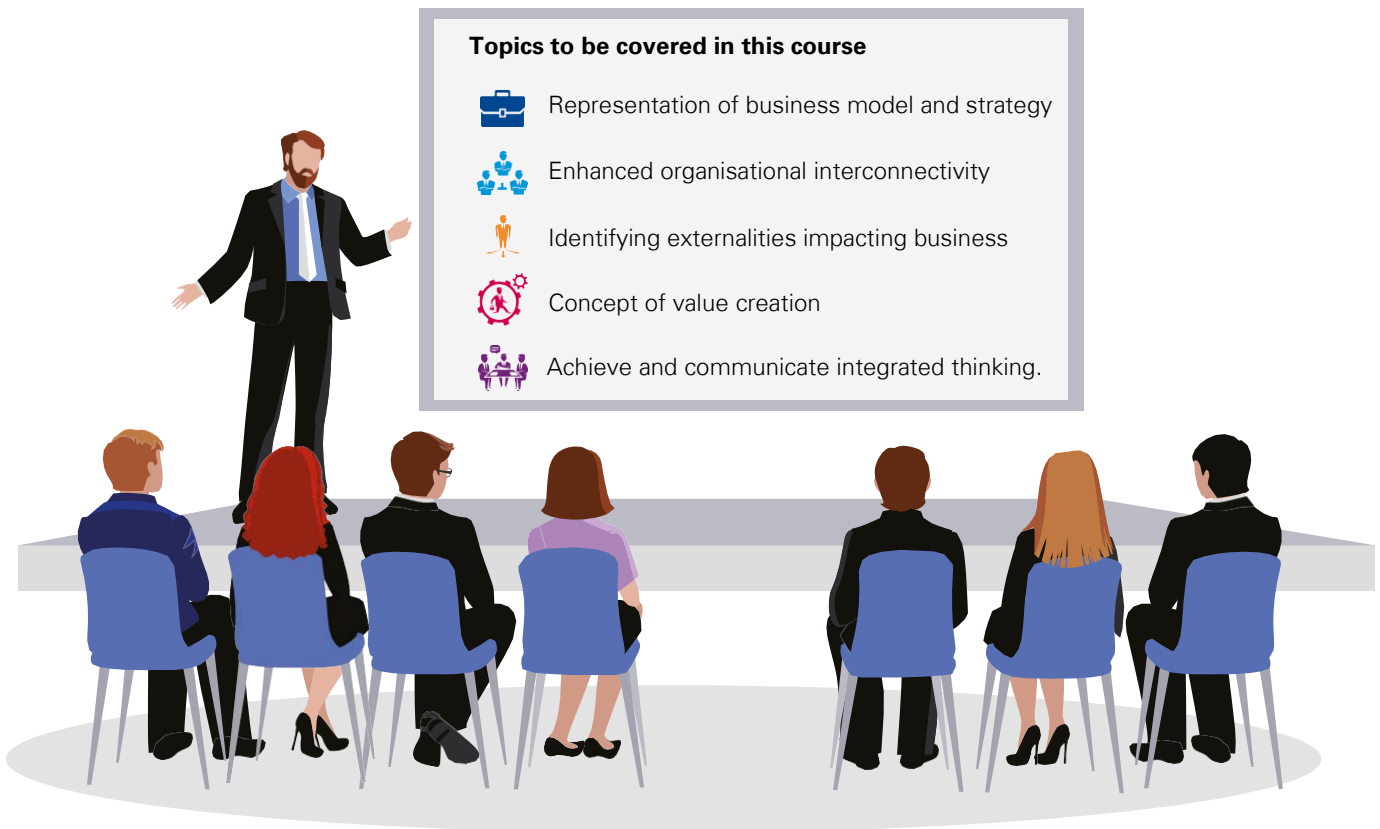
**"The information related to Integrated Reporting may be provided in the annual report separately or by incorporating in Management Discussion & Analysis or by preparing a separate report (annual report prepared as per IR framework).<sup>01</sup>"**

Participants in the training programme will gain access to approved training material developed by KPMG in India and IIRC.

## Aspects of discussion

-  **IIRC framework – Inception and evolution**
-  **Fundamental concepts of Integrated Reporting**
-  **Evolution in corporate reporting and trends**
-  **Interactive case studies and exercises**
-  **Leading practices**

01. SEBI circular dated 06 February 2017



## Who should attend?

This course has been developed for people who are either involved in development/assessment of financial and non-financial reports. Participants include representatives from middle and senior management of organisations/businesses. The course also caters to asset managers, consultants, investors, NGOs, regulatory agencies, students or anyone with an interest in integrated reporting.



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