

What makes a quality non-financial report?

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DA Strategy roundtable, 8th Feb 2013



Non-financial reporting quality criteria 1.

- Materiality – Reporting on the issues that are most significant and relevant to your business and to the interests of your stakeholders

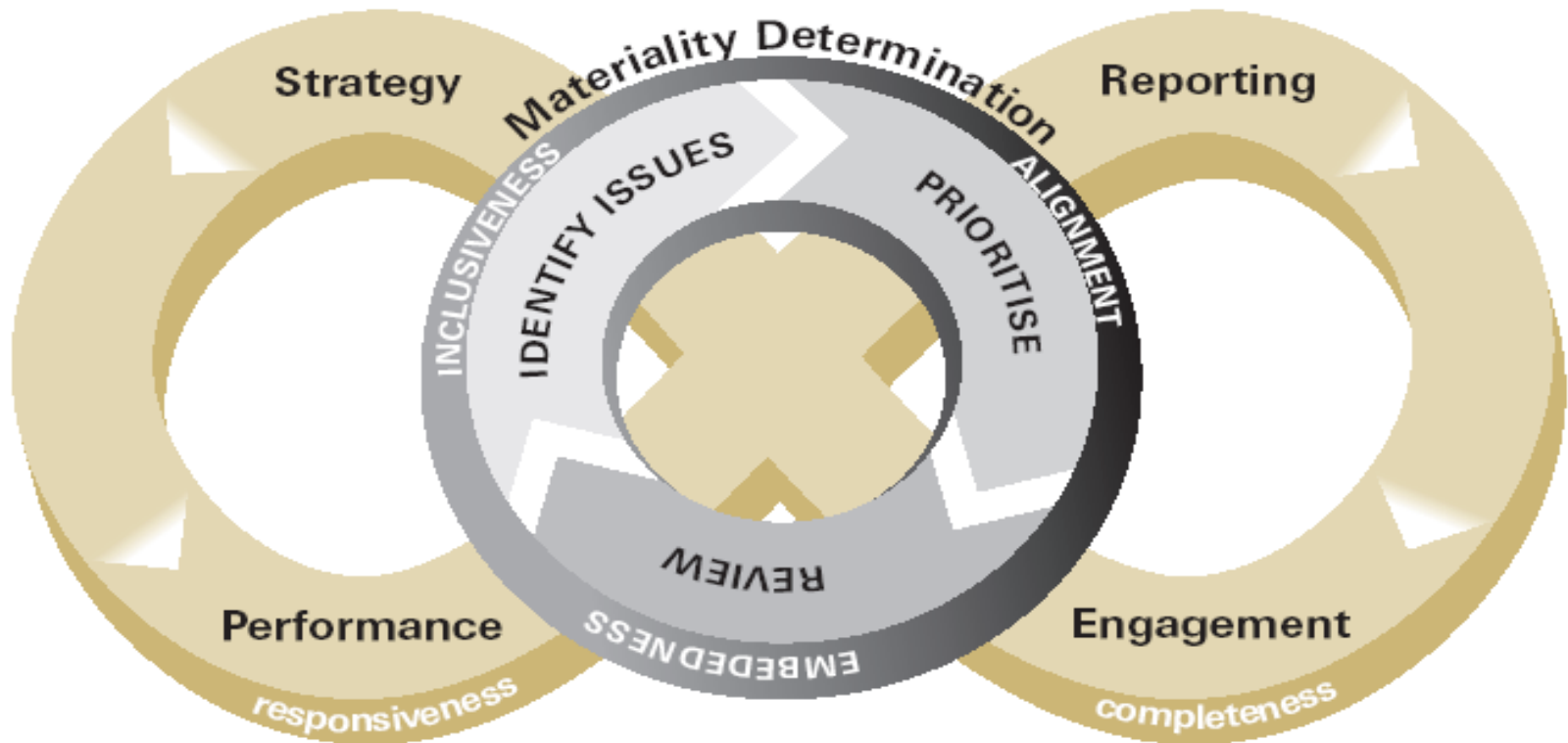


Diagram Source: The Materiality Report: Aligning Strategy, Performance and Reporting, A Briefing, 2008

Non-financial reporting quality criteria 2.

- Sustainability context - Articulating how your core business model contributes to global sustainability or where it creates sustainability risks

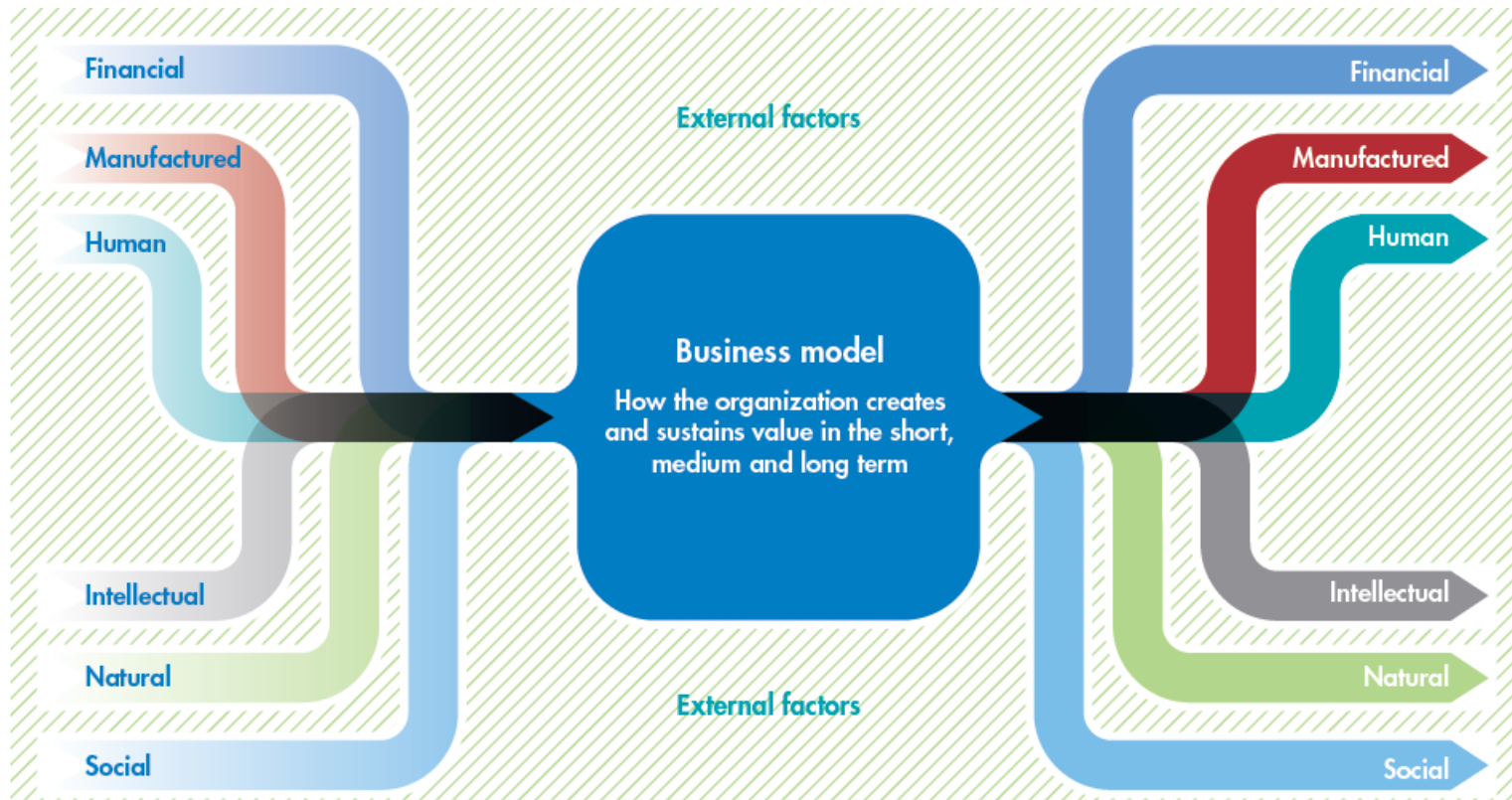
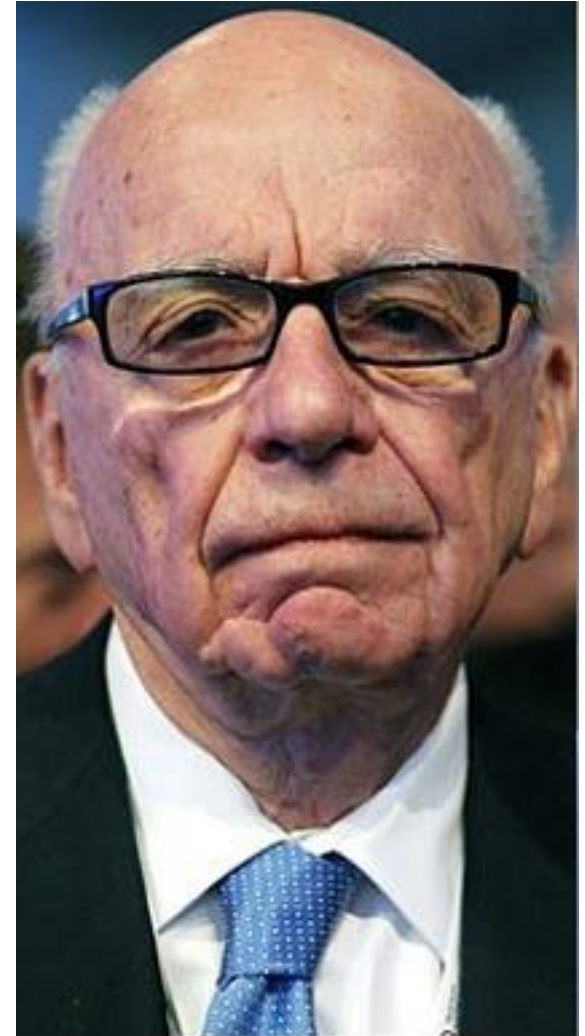


Diagram Source: International Integrated Reporting Council, IR-Discussion-Paper-2011_spreads.pdf

Non-financial reporting quality criteria 3.

- Integrity - Ensure your disclosures provide a fair and balanced view on management approach and performance
- Humility - Recognise your successes but also your challenges and where things have not gone so well
- Inclusivity - Ensure stakeholders contribute to your thinking and use independent views to provide assurance



Learn more – Non-financial Reporting Seminar

- Feb 21st Moscow
- Two Tomorrows and DA Strategy
 - Introduction to sustainability reporting
 - Benefits of reporting
 - Integrated reporting update
 - Global Reporting Initiative Guidelines v3.1 + v4 update
 - G3.1 Content principles
 - G3.1 Quality of information principles
 - GRI indicators
 - GRI application levels