

TOPICS AND TRENDS you should keep an eye on

The reporting landscape is currently characterized by very dynamic developments, especially in the area of non-financial reporting, which is becoming mandatory. In discussions with member companies and partners, in dialogue with experts from business and academia as well as from trend monitoring, studies and analyses, the CCR gains insight into important topics and trends.

With the Corporate Reporting Monitor and the newly launched "Future Lab", the CCR maintains a study designed as a compass for strategic developments, trends and benchmarking. The study helps member companies to deal with global trends and their impact on reporting in a timely manner. Another format that serves to identify and discuss trends is the annual CCR Expert Panel. Here is a selection of important trends and developments that you should keep an eye on:

"INTEGRATED THINKING" CONTINUES TO GAIN ACCEPTANCE

- Holistic approach instead of silo thinking
- Strategic focus on value creation
- Merging financial and non-financial KPIs
- Improved risk management
- Prerequisite for holistic company valuation

You want to learn more about the topic? Visit the best practice session "The Annual Report - the way to a strategic tool" at the 14th Geschäftsberichte-Symposium on June 14, 2023! Register now: gb-symposium.ch

RESPONSIBILITY & GOVERNANCE AS AN IMPORTANT FOUNDATION

- Purpose & corporate culture
- Reputation & trust
- Competencies on the board of directors
- Shortage of skilled labor
- Greenwashing & credibility

ESG & SUSTAINABILITY DOMINATE THE REPORTING AGENDA

- Increasing stakeholder expectations
- From separate sustainability strategy to sustainable business strategy
- Integration into governance, strategy, risk management, target setting and steering systems
- ESG ratings: boom & consolidation
- Increasing importance of external assurance

More on external assurance was discussed with members at the last CCR Roundtable. You missed it? You can find the slides and key takeaways in our members' area: corporate-reporting.com/memberlogin

REGULATION IS EXPANDING RAPIDLY

- Global wave of ESG regulation
- Mandatory ESG reporting (e.g. Articles 964a CO, CSRD, SEC, ISSB)
- Increasing requirements for value chain and supply chain reporting
- New tasks and liability risks for boards

Is it even possible to be compliant today? This question will be addressed in the best practice session "Regulation and Transparency" at the 14th Geschäftsberichte-Symposium on June 14, 2023. Register now: gb-symposium.ch

REPORTING STANDARDS & FRAMEWORKS CONTINUE TO EVOLVE

- Standardization and consolidation (e.g. IFRS SDS, ESRS, TCFD, GRI)
- Single vs. double materiality
- "Interoperability" efforts
- New topics and standards (e.g. biodiversity/TNFD)

DIGITALIZATION ADVANCES

- Digitalization & automation of the reporting process
- Polyphony vs. retaining interpretation and information sovereignty
- Online reporting: variety of formats and channels
- Machine-readability and XBRL
- Impact of AI (e.g. ChatGPT)

You want to learn more about XBRL? The collection of links on the CCR website will help: corporate-reporting.com/artikel/xbrllinksammlung

STAKEHOLDER RELATIONS AS A POINT OF REFERENCE

- Presentation of purpose, impact and license to operate
- Active relationship management with different stakeholders
- Communication tailored to your target groups

"EMERGING TRENDS" - WHAT DOES THE FUTURE HOLD?

The Corporate Reporting Monitor's "Future Lab" identifies trends that will be important for tomorrow's reporting. Trends from the three areas of society & environment, technology and management that flow into the analysis include:

- Belonging & community management
- Polarization
- Virtual reality
- Personalization
- Polyphony
- Greenwashing
- New work

Do you want to know what lies behind these trends and how they will shape and challenge reporting and stakeholder dialogue? Read the first of a series of reports from the Corporate Reporting Monitor's Future Lab: corporate-reporting.com/corporate-reporting-monitor

ABOUT THE CENTER FOR CORPORATE REPORTING (CCR)

What is the CCR, and why should you become a corporate member?

The CCR is a peer-to-peer network organization and empowers its members to enhance the quality of their reporting. Strategically anchored reporting strengthens stakeholder confidence in a company, underpins value creation and contributes to long-term success.

We offer high-profile events, practice-oriented publications, and tailored consulting. Corporate members benefit from ongoing knowledge transfer through trend classification, analyses, coaching, workshops, and peer-to-peer learning – consistently pragmatic, proactive and specific.



Examples of our advisory work

We support our members with advice and coaching on questions in the broad context of reporting. The following examples provide an idea of how we support our corporate members:

- **Annual and sustainability report review:** For an energy solutions provider, we reviewed the annual and sustainability report and made recommendations for improvement and quick wins.
- **Photo benchmark:** For a multinational company, we investigated how photography is used in integrated and sustainability reports, and compiled a benchmark analysis.
- **ESG landscape & roadmap:** For a food processing company, we compiled an overview of the ESG landscape and developed a high-level roadmap for the company's ESG reporting journey.
- **Website analysis:** For a national real estate company, we analyzed the website with a focus on investor relations, and provided recommendations for improvement.
- **Annual reporting concept:** For an international company we helped advance the annual reporting concept by challenging the current concept and providing insights into best practices.
- **Purpose statement:** For a financial services provider, we supported the development of a "purpose statement" by facilitating a peer workshop and learning session and by helping shape internal management presentation.

What are your challenges and open questions related to reporting? Let us know and get in touch!

corporate-reporting.com/helpdesk

THE CCR SERVICES

Events

Classification of trends, exchange of experience with peers and experts and best practice presentations

- ✓ Geschäftsberichte-Symposium
- ✓ CCR Roundtables
- ✓ Webinars
- ✓ CCR Academy
- ✓ Partner events

Publications

Practical knowledge in a condensed form, exclusive studies and analyses with academic partners, and access to knowledge in the member area on our website

- ✓ "The Reporting Times"
- ✓ "Reporting Insights"
- ✓ Corporate Reporting Monitor & Future Lab
- ✓ Knowledge library
- ✓ Key takeaways for your practice

Consulting

Tailor-made solutions to questions from your business practice

- ✓ CCR Helpdesk
- ✓ Sparring and second opinion
- ✓ Workshops
- ✓ Peer-to-peer learning
- ✓ Recommendations for action with practical relevance

Knowledge, network & peer-to-peer exchange

Your access to the largest reporting community in Switzerland, Germany and Austria with around 70 member companies and an international network of experts from business and academia.

What CCR members say about us

"As a CCR member, we gain access to valuable know-how, expertise, and assessments. The events offer knowledge on current issues and enable a targeted exchange with peers. The CCR Helpdesk supports us with specific questions and provides answers quickly. As part of our membership, the CCR prepared an overview of current developments in non-financial reporting for us last year and provided us with a roadmap and recommendations for action on how we can further develop our reporting. The work presented was comprehensive, concrete and extremely helpful for us!"

Melissa van Anraad, former Head of Public Relations, Landis+Gyr

"We asked CCR to do a benchmarking analysis on the use of photography in annual reports. The outcome was a great resource for our team. CCR's knowledge and hands-on approach allowed us to optimize our visual content, making it more impactful and engaging for our audience."

Taulant Komani, Senior Manager, Corporate & ESG Reporting, Novartis

"As part of an extensive benchmark analysis, the CCR supported us both on a strategic and operational level with practice-oriented recommendations for our future reporting."

Wolfgang Miller, Head of Corporate Reporting & Sustainability Communications, ZF Friedrichshafen



MORE ABOUT THE CCR MEMBERSHIP:

CCR EVENTS

14
June 2023

14th Geschäftsberichte-Symposium
"The Paradox of Transparency"
GDI Rüschtikon & livestream

CCR EVENTS

28-29
September 2023

CCIR Forum Reporting
"What, so what, now what?"
Corporate reporting in transition
Frankfurt am Main
(Discount for CCR members)

CCR EVENTS

26
October 2023

CCR Roundtable
EY Zurich
(members only)

You missed an event?

In our online member section you find recordings and summaries of past CCR events. Access, for example, key takeaways on ESG assurance, slides on online reporting, or a webinar recording on the new Swiss regulatory reporting requirements. To visit our full event calendar, please go to corporate-reporting.com/kalender