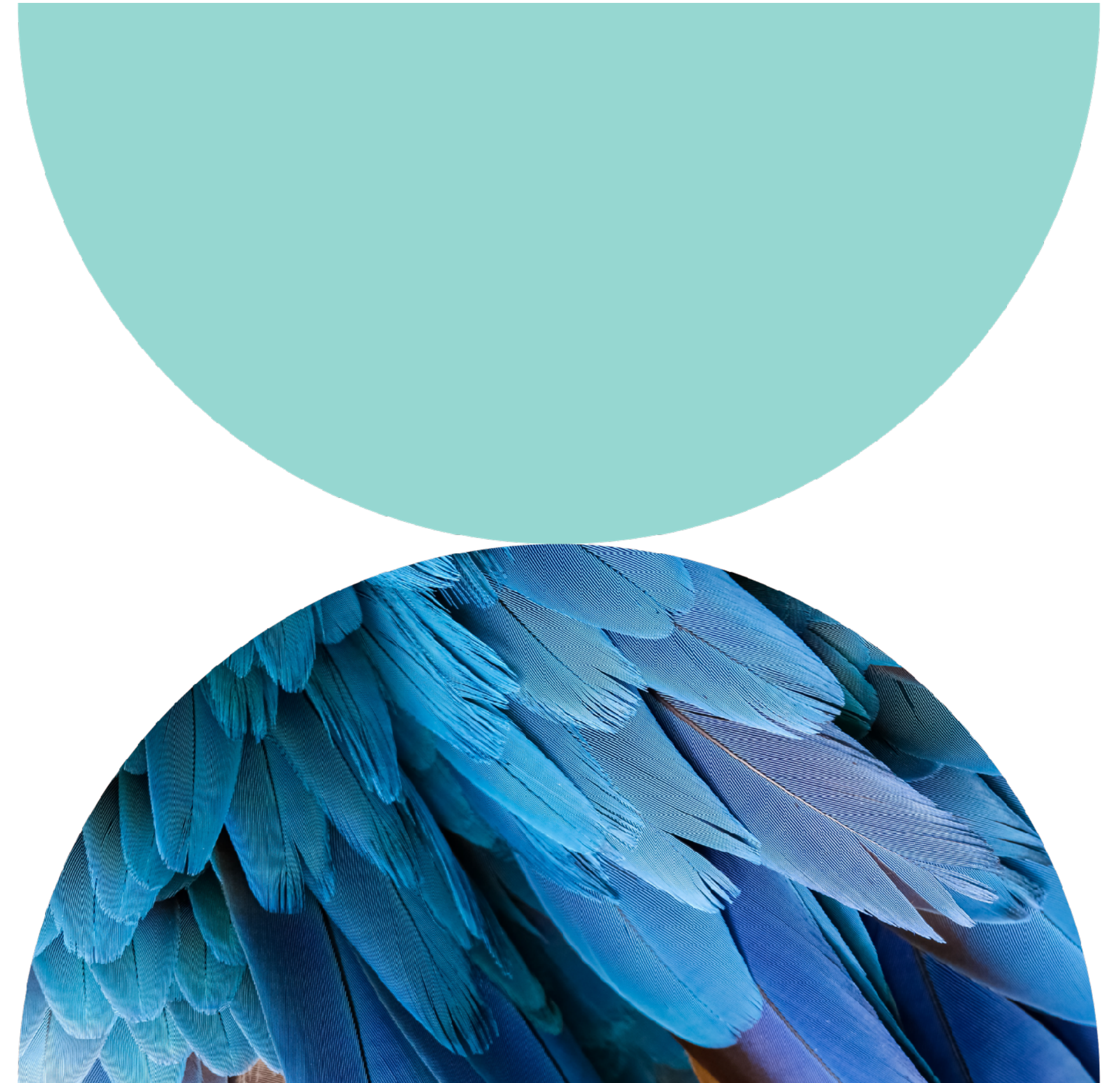


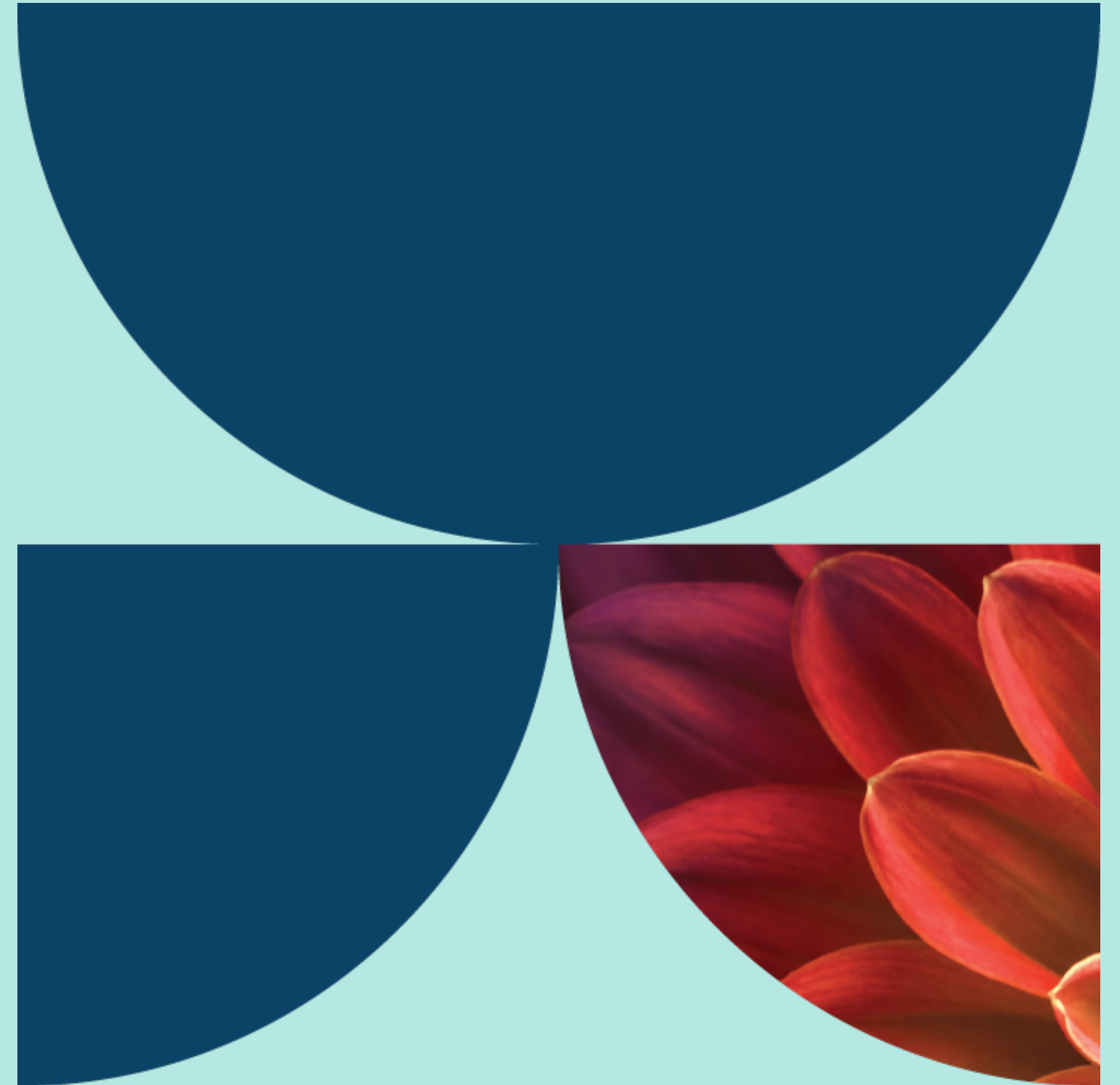
# Advocating for integrated thinking

RESPONDING TO THE IFRS REQUEST FOR INFORMATION (RFI)  
JULY 2023

NOTICE: These slides were presented to the Integrated Reporting U.S. Community in July 2023 for informational purposes. The presentation provides a suggestion for how a stakeholder interested in the Integrated Reporting Framework's multi-capital model may participate in the RFI and advocate for the IFRS Foundation to maintain the multi-capital model as guidance. Dr. Alex Gold, the author of this presentation, is not an official representative of the IFRS Foundation. This presentation represents his own views and his intent to participate in the RFI in his personal capacity.



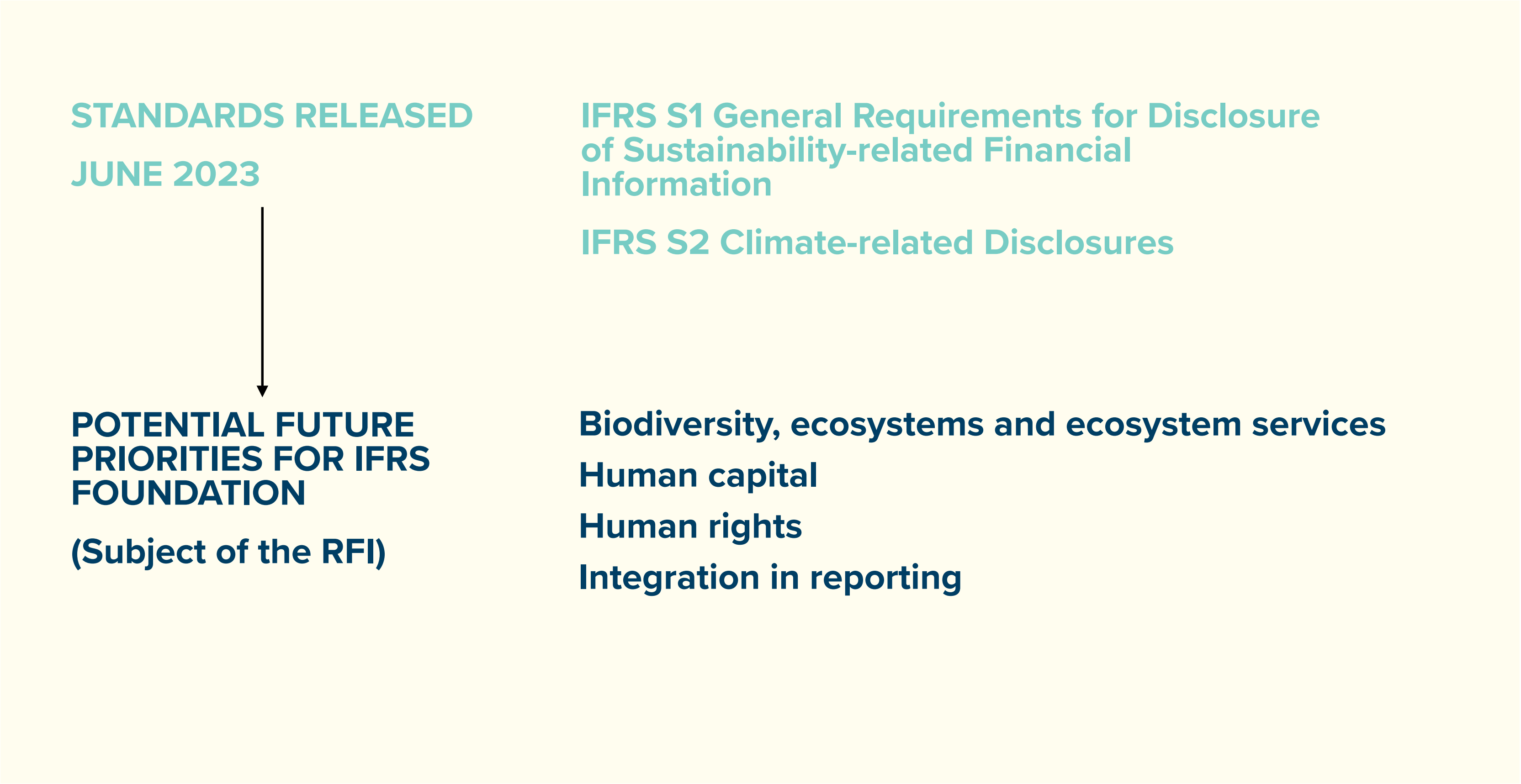
# What is the IFRS request for information (RFI)?





# About the RFI

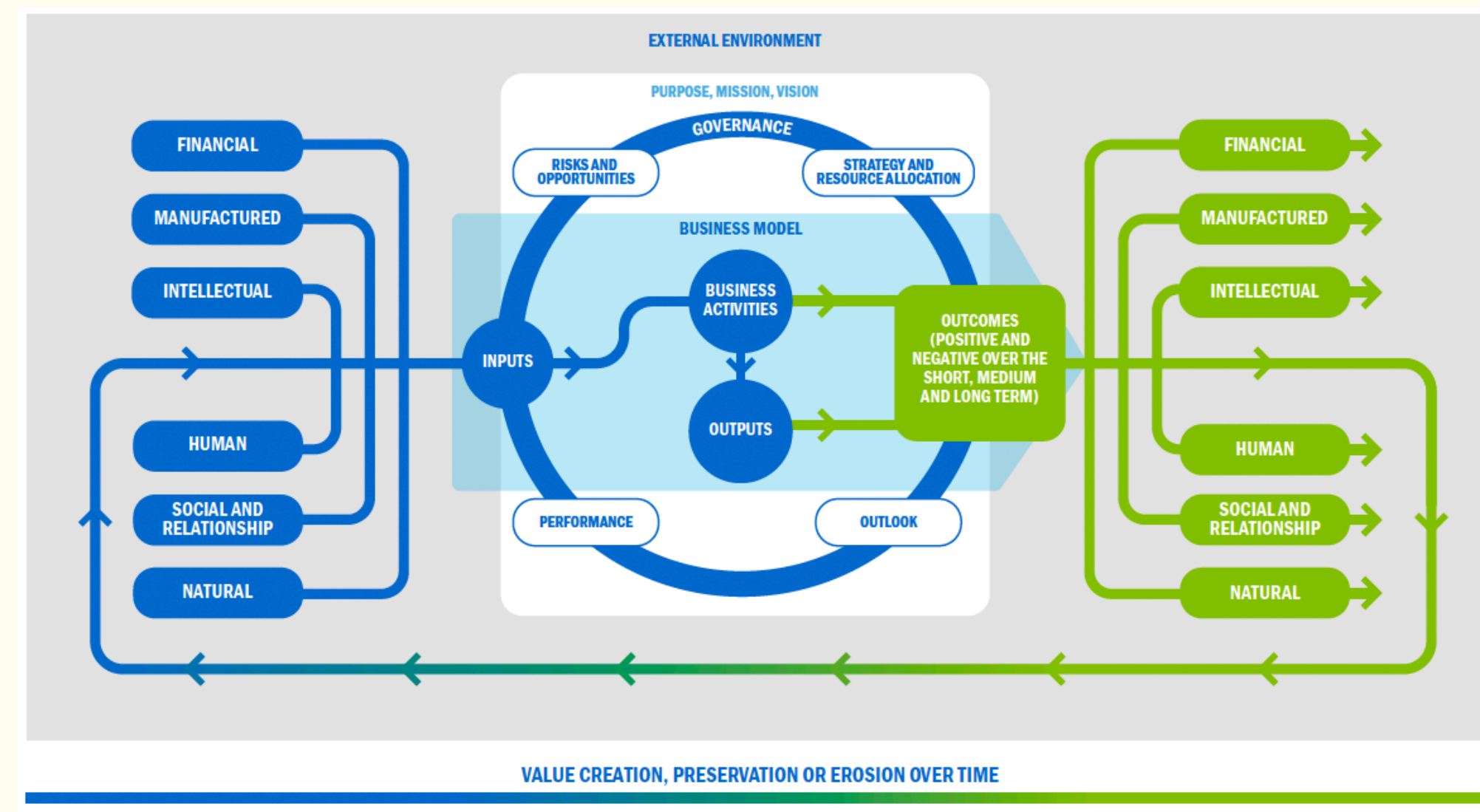
In June, the IFRS Foundation published IFRS S1 and IFRS S2, and is seeking feedback on priorities it should pursue in its next two-year work plan.



# Advocating for the multi-capital model

**Although IFRS S1 incorporates concepts from the Integrated Reporting Framework, the future of the Integrated Reporting Framework as standalone guidance remains uncertain.**

IFRS S1 builds on the concept of resources and relationships found in the Integrated Reporting Framework to describe how sustainability can affect a company's prospects.



→ **IFRS S1**

→ **Future of Integrated Reporting Framework?**

# Advocating for the multi-capital model

The RFI presents an opportunity for us to keep the strategic value of integrated reporting alive through converting the multi-capital model into official IFRS guidance.

**NUMBERS MATTER:** We are recommending individual responses instead of a group response.

**SURVEY LINK:** [bit.ly/issb-rfi](https://bit.ly/issb-rfi)

**Responses due September 1, 2023.**

It is important to connect the multi-capital model with the questions posed by the ISSB.

Survey questions:

**1. ISSB Strategic direction**

- a. Standalone guidance on the multi-capital model would meet the IFRS mandate to support the implementation of IFRS S1 and IFRS S2

**2. (Not relevant)**

**3. New research and standard setting projects**

- a. Select the “integration in reporting” project

**4. (Not relevant)**

**5. (Not relevant)**

**6. (Not relevant)**

**7. (Not relevant)**

**8. Integration in reporting project**

- a. Standalone guidance on the multi-capital model would be a useful starting point for this project and not require extensive collaboration with the IASB

# BWD Strategic

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