

# Asia Integrated Reporting Awards 2023

## AWARD CATEGORIES

### **Asia's Best Integrated Report (Large Company)**

The winning report would demonstrate the reporting organisation's integrated thinking, decision-making, actions that focus on creating value and disclosures about matters that substantively affect the business's ability to create value over the short, medium and long term. The winning report is expected to clearly illustrate how it has applied the seven guiding principles advocated by the International Framework. In addition, the winning report would show how the organisation considers the connectivity and interdependencies between the range of factors or capitals that affect its ability to create value over time. The report should also provide insight into the nature and quality of the firm's relationships with its key stakeholders and the effects of its output on sustainable development.

AIRA judges will focus on how clearly the organisation describes its integrated approach to value creation, description of its business strategy and outlook, a clear account of inputs and significant outputs and outcomes, description of the relationship between the company and its stakeholders, identification of sustainability issues critical to the business of the company and description of material matters that substantively affect the organisation's ability to create value over the short, medium and long term.

#### **Asia's Integrated Report of the Year**

Asia's Integrated Report of the Year will be the Judges' Choice. Separate entry is not required for this category. All entries will be automatically considered for this top award. The winner of this Award will be announced during the Awards Ceremony along with the rest of the winners.

### **Asia's Best Integrated Report (SME)**

This category is meant for mid and small-cap companies or SMEs which have adopted integrated reporting. The judging criteria remain the same as for Asia's Best Integrated Report.

### **Asia's Best Integrated Report (Public Sector)**

This category is for the public sector companies that publish integrated reports. The judging criteria are the same as Asia's Best Integrated Report.

### **Asia's Best Integrated Report (First Time)**

Organisations who have produced their first integrated report are invited to submit their entry for this category. The winning report would demonstrate how it has used the concepts of integrated thinking and multi-capitals to communicate its value creation story.

The evaluation criteria for this category is the same as Asia's Best Integrated Report category.

## **Asia's Best Integrated Report (CEO Message)**

This award will go to a report demonstrating exceptional leadership by the reporting organisation's senior-most executive, typically the CEO or the Executive Chairman, through the annual message. A compelling CEO message would reflect how the organisation applies integrated thinking to create value over time, how the business strategy and performance support the organisation's purpose, mission and vision, how the organisation has navigated challenges during the year, its ambitions and achievements and future outlook. A wholesome message will also provide an insight into how the organisation has contributed to sustainable development and addressed the most pressing ESG risks and opportunities relevant to the organisation. AIRA judges will look for a voice from the top, a credible and authentic account of value creation, commitments, ambitions and targets, performance, challenges and outlook.

## **Asia's Best Integrated Report (Governance)**

This category aims to identify best practice in corporate governance disclosures covering but not limited to the Board structure, responsibility, performance and stewardship. The winning report will effectively describe how the board ensures its thinking is centred on value creation for the organisation and also for its key stakeholders, how the board has adopted multi-capitals thinking and how the board uses integrated reporting to show how the organisation's corporate governance is enhancing value creation over time.

## **Asia's Best Integrated Report (Integrated Thinking)**

This category aims to identify best practice reporting on integrated thinking. The winning report will provide an outstanding account of the reporting organisation's multi-capital management approach that enables it to deliver its purpose to the benefit of its key stakeholders overtime. In addition, the report will explain how the organisation has used integrated thinking to create and preserve value and enabled better decision-making based on interconnected, multi-capital information including natural, social and relationship, human, manufactured and intellectual.

## **Asia's Best Integrated Report (Value Creation)**

This category aims to identify best practice in communication on how an organisation creates value over time. The winning report will provide a concise account of the organisation's integrated value covering both financial and non-financial or pre-financial value drivers. It will explain the organisation's multi-capital dependencies, its business model for creating value through outputs, outcomes and trade-offs and how it measures value creation. The report will demonstrate how the organisation's multi-capital approach creates value for various stakeholders. Finally, the report will describe the organisation's long-term value drivers and strategies for achieving competitive advantage

## **ENQUIRIES**

**Secretariat**

**Asia Sustainability Reporting Awards**

CSRWorks International

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