

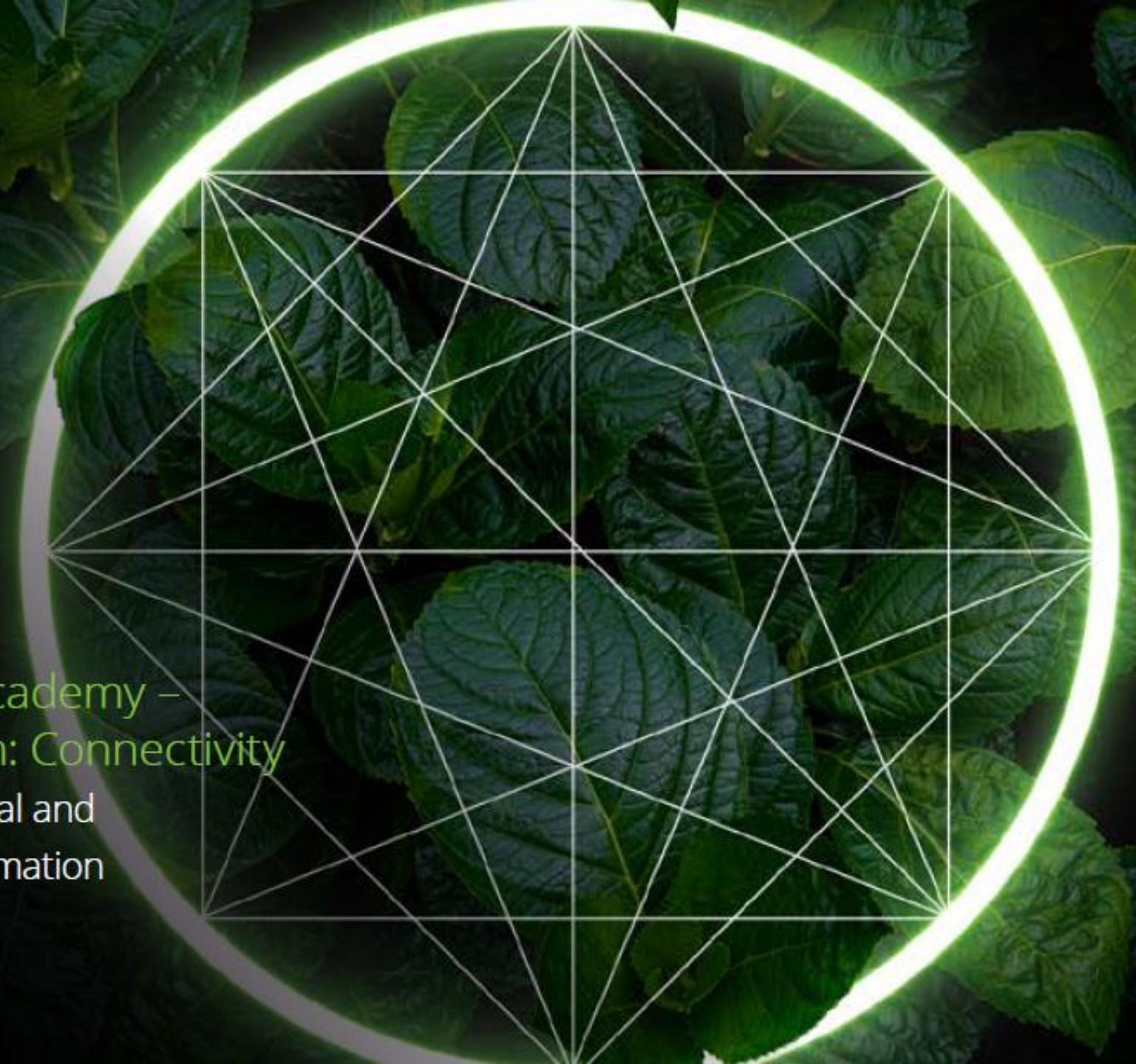
Deloitte.

Governance Academy –
7th Colloquium: Connectivity

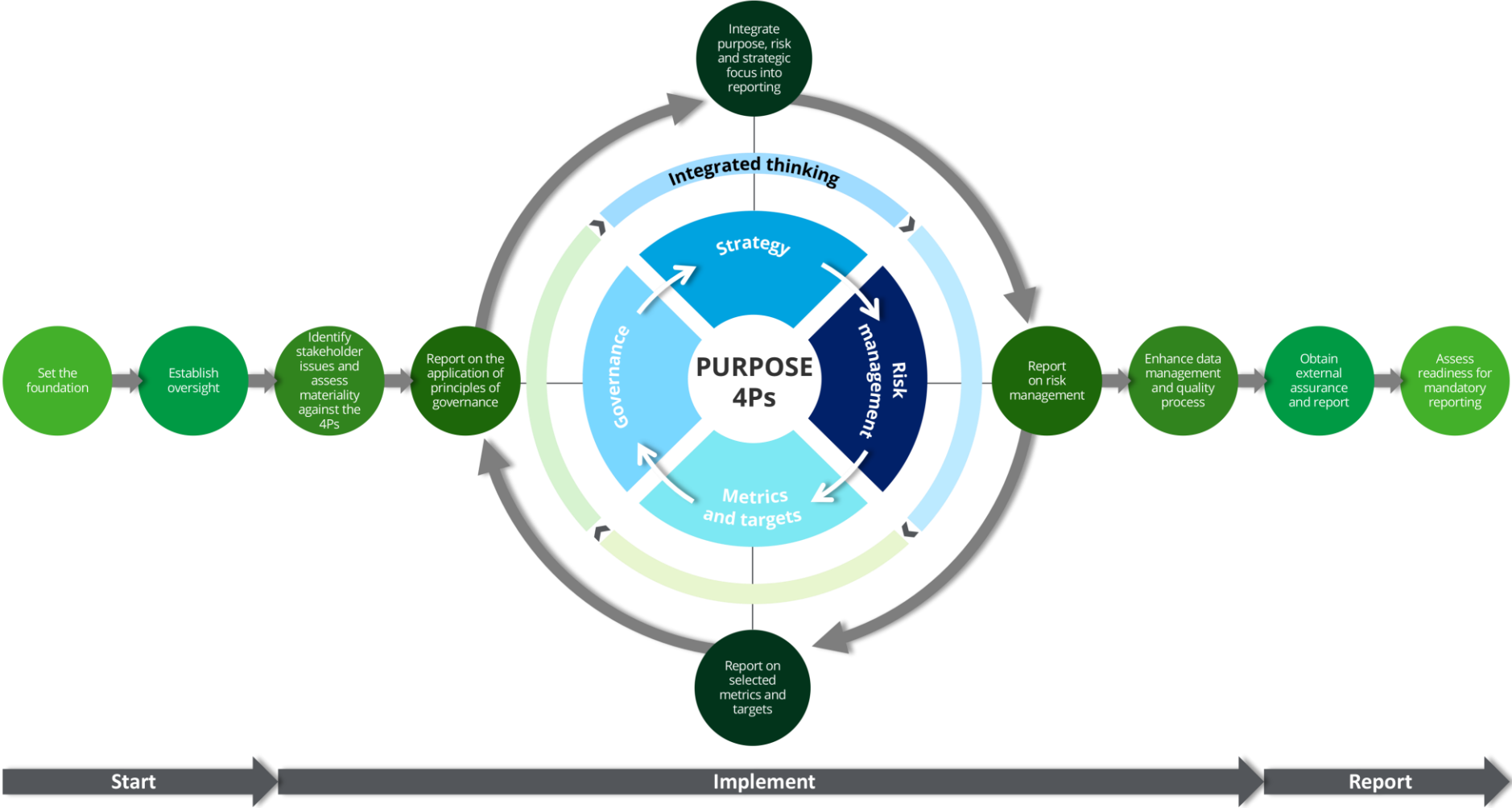
Connecting financial and
non-financial information

Veronica Poole

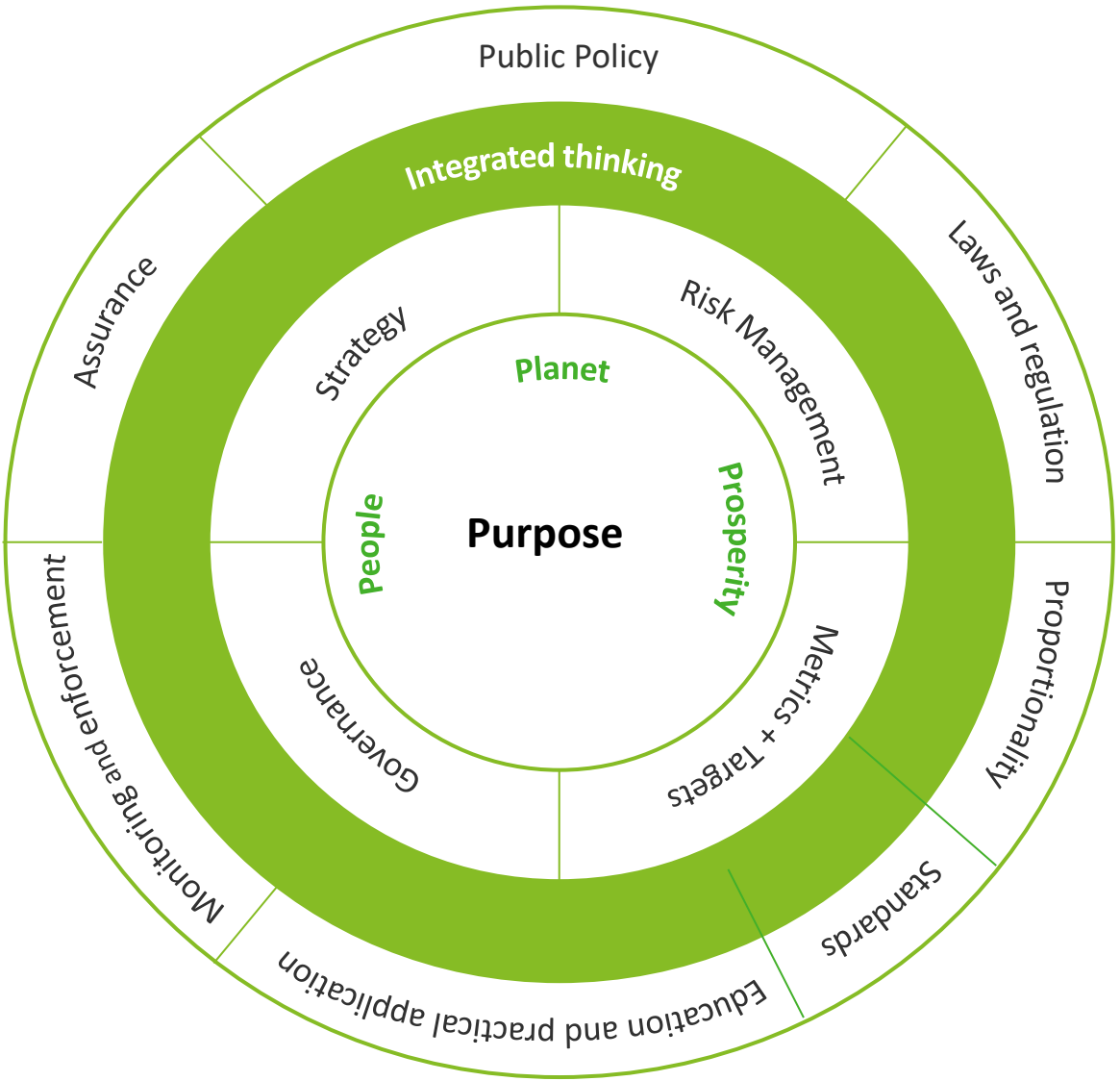
19 May 2022



The roadmap

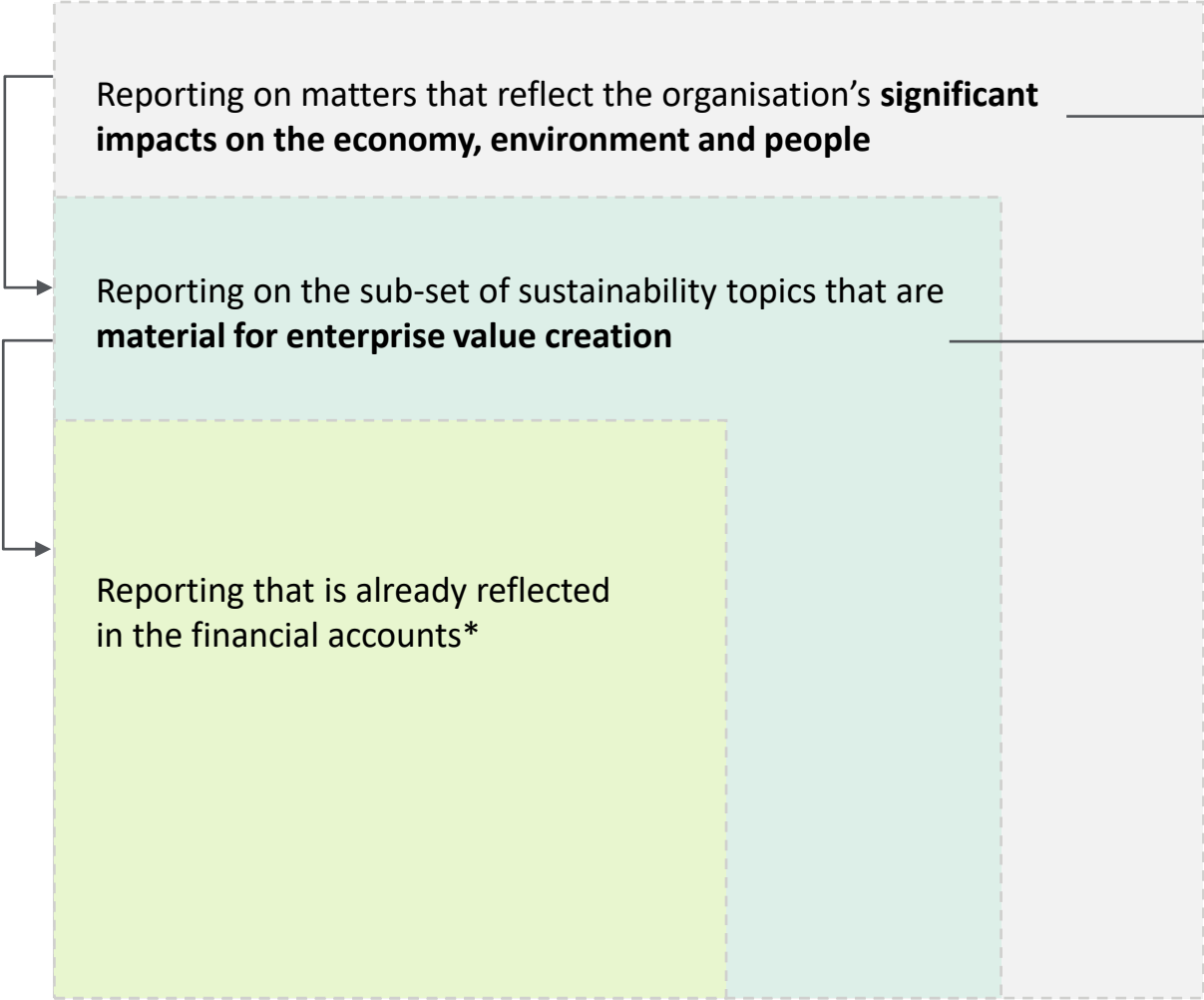


People, Planet, Prosperity Ecosystem



Materiality

Dynamic materiality:
sustainability topics
can move—either
gradually or very
quickly

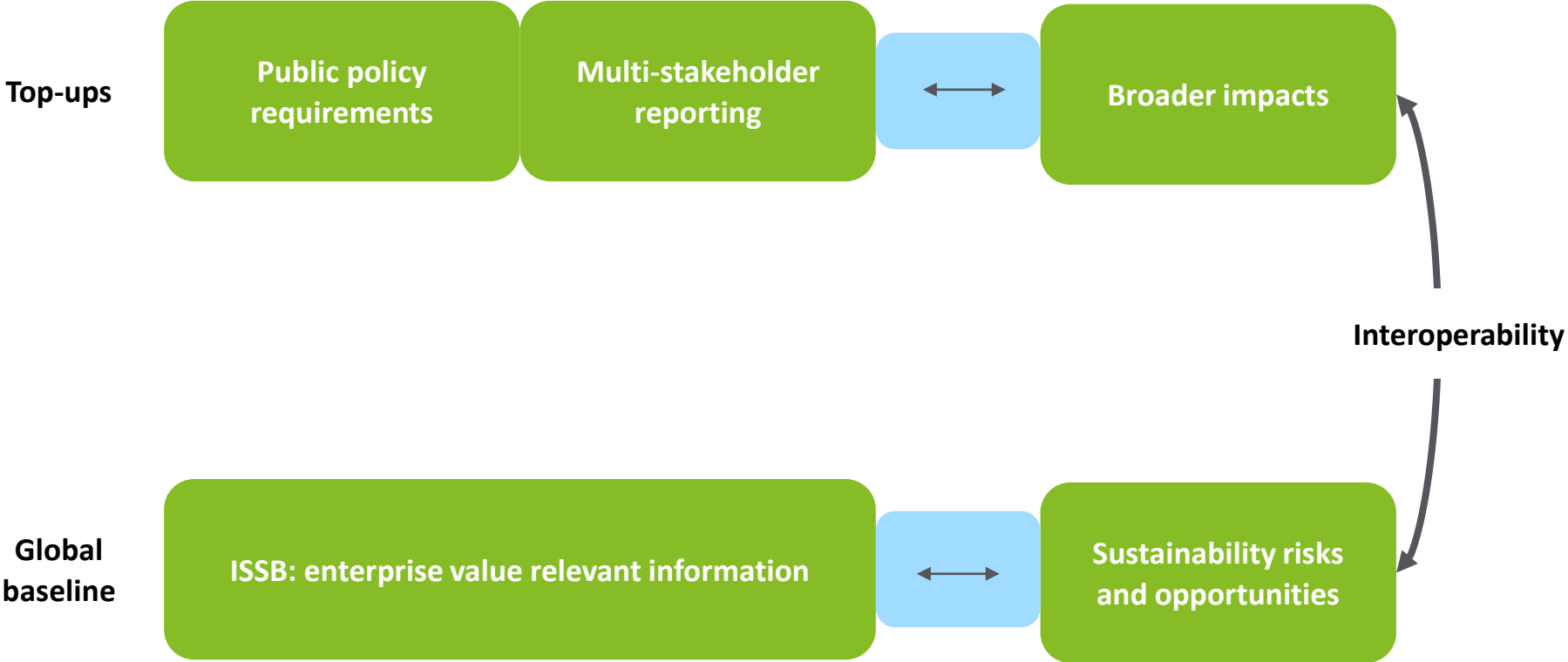


To various users with various objectives who want to understand the enterprise's positive and negative contributions to sustainable development

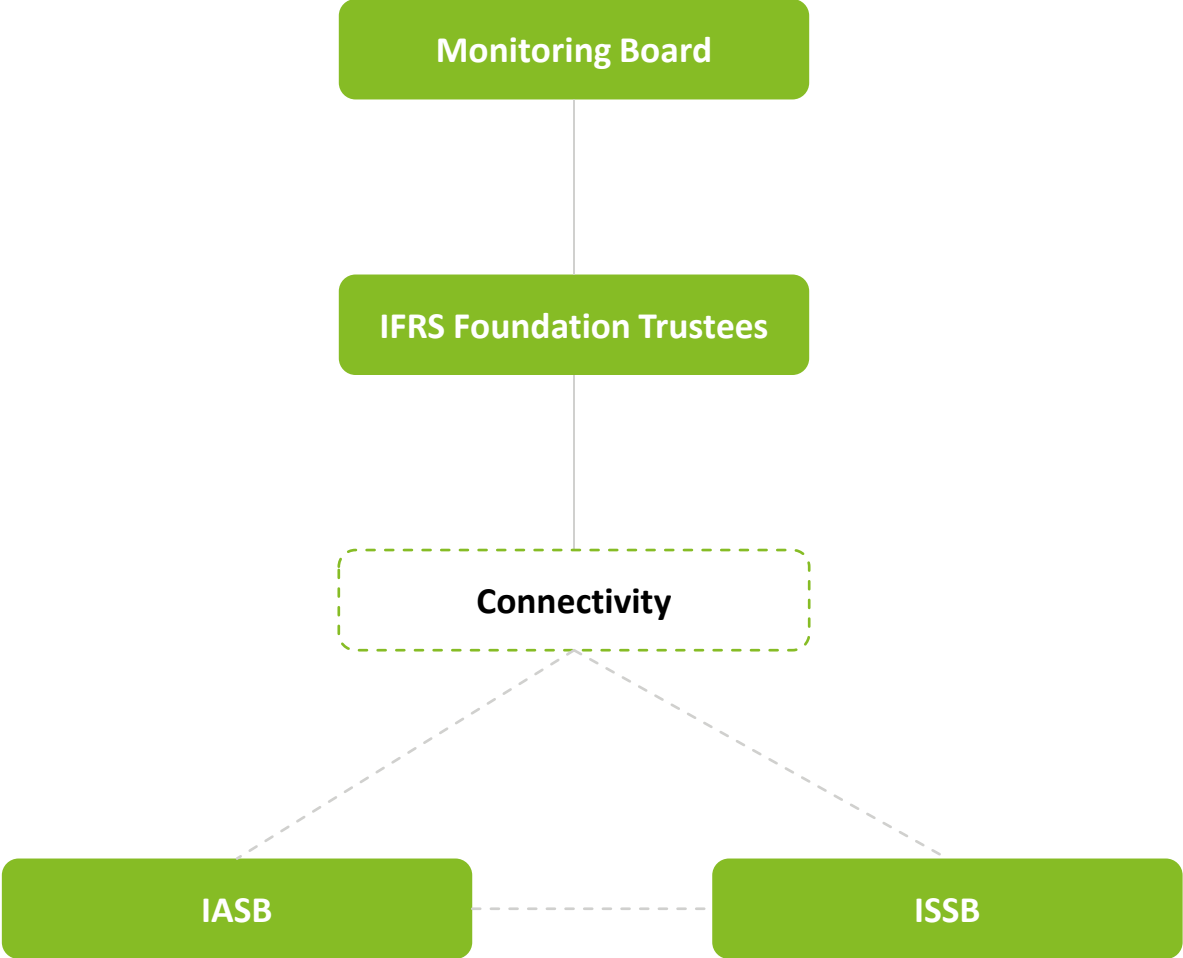
Specifically to the sub-set of those users whose primary objective is to improve economic decisions.

*Including assumptions and cash flow projections

Building blocks



Interconnected standard-setting system



Blueprint: greater connectivity

