Overview of the Lab's work 2011-2021

The Lab's work has centred around three main themes:

Financial reporting

Innovation & digital

Strategy & sustainability



2012	• •	Single Figure for Remuneration		16	Performance metrics
	2	Net Debt reconciliations	2019	17	Artificial Intelligence and Corporate Reporting
	3	Debt terms and maturity		18	Sources and uses of cash
	4	Operating and investing cash flows		19	Climate-related corporate reporting
2013	• 5	Reporting of Pay and Performance	2020	20	Workforce-related corporate reporting
	6	Reporting of Audit Committees		21	COVID-19 - Resources, action, the future: Reporting in times of uncertainty
2014	7	Accounting policies and integration of related financial information		22	COVID-19 - Going concern, risk and viability: Reporting in times of uncertainty
	8	Towards Clear and Concise		23	COVID-19 - Resources, action, the future: a look forward
2015	9	Digital Present		24	COVID-19 - Going concern, risk and viability: a look forward
	10	Disclosure of dividend - policy and practice		25	Video in Corporate Reporting
2016	1	Business Model reporting	2021	26	Virtual and Augmented Reality in corporate reporting
2017	12	Digital Future Framework		27	Reporting on stakeholders, decisions and section 172
	13	Risk and Viability Reporting		28	Reporting on risks, uncertainties, opportunities and scenarios
	14	XBRL deep dive - Digital future of corporate reporting		29	Structured reporting: an early implementation study
2018	15	Blockchain and the future of Corporate Reporting	•	30	TCFD: ahead of mandatory reporting

2022 FRC Lab projects

The Lab is exploring new ways to bring innovation and wider outreach to today's reporting challenges. Those challenges include ESG reporting and technology, which are key drivers of our work in 2022.



ESG data: production

- The aim of this project is to build understanding around production, distribution and consumption of ESG data.
- The first phase of the project will look into how companies produce ESG data.
- Areas of focus include: drivers of data collection, data collection systems, internal buy-in and collection of supply chain data.

Read the <u>call for</u> <u>participants</u>:



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Digital & data risk disclosure

- The aim of this project is to drive better disclosure on digital and data risk.
- Companies face increasingly complex risks around digital processes, systems and data.
- Investors want to understand how companies are adapting their strategy and processes in response.

Read the <u>call for</u> <u>participants</u>:





Net zero reporting

- Given investor interest, as well as the early stage of guidance and reporting requirements, this project will explore net zero reporting from a market perspective.
- This project will look at investor views, identifying areas currently being reported well, and identify gaps for improvement. Read the call for participants.



Structured reporting

- Following on from last year's early implementation review, the Lab will continue to monitor structured reporting in this first year of mandatory implementation.
- We will provide tips and guidance to drive up data quality.

Get involved

Do you want to help develop pragmatic solutions to today's reporting needs, test new ideas and learn from others facing similar challenges? Then get in touch via FRCLab@frc.org.uk to participate in the work of the Lab or fill out a 5 minute survey.

