

PREFACE

In today's complex and interconnected global economy, the role of Corporate Reporting has always been more critical. Companies are not only accountable to shareholders but also to a diverse group of stakeholders including employees, customers, regulators, and the communities in which they operate. As such, corporate reporting must evolve to meet the growing expectations for Governance, transparency, accountability, and sustainability.

As we navigate the future of corporate reporting, it is imperative to recognize that effective reporting is not merely a compliance exercise but a vital component of building trust and fostering long-term success and sustainable growth.

To address the changing landscape of regulatory requirements, emerging trends like integrated reporting and sustainability disclosures, and the influence of technological advancements on reporting practices, the Institute has developed the **"Handbook on Corporate Reporting and Disclosures"**. This handbook is intended as a thorough guide for professionals to overcome the complexities of corporate reporting. It incorporates recent regulatory requirements, industry standards, and best practices adopted by corporates, delivering practical insights and actionable guidance for professionals at all levels.

This Handbook also addresses the growing need for corporates to communicate their value beyond financial metrics, including environmental, social, and governance (ESG) factors by incorporating the same into their reporting framework.

We trust that this handbook will be a valuable resource for our members and corporates for maintaining the highest standards of transparency and accountability.

I place on record my sincere thanks to CS Manish Gupta, Chairman, Corporate Laws and Governance Committee & Immediate Past President, ICSI for the thoughtful conceptualization of the publication. Special thanks also to CS Venkata Ramana Rajavolu, Member Corporate Laws and Governance

Committee and Central Council Member, ICSI and CS Ravi Varma, Practicing Company Secretary whose rigorous efforts have ensured the accuracy and relevance of the material presented.

I recognize and applaud the dedicated work of CS Surbhi Jain, Senior Executive Assistant, and CS Deepa Khatri, Joint Director, Dte. of Corporate Law under the overall guidance of CS Asish Mohan, Secretary, ICSI in the structuring and preparation of this publication.

I hope this handbook be a beacon of knowledge and guidance for our members and corporates and contribute to the evolving landscape of corporate reporting.

Happy reading!

Date: 20th December 2024

(CS B. Narasimhan)

Place: Bengaluru

President

The Institute of Company Secretaries of India