

PRESENTATION

ANSIE RAMALHO

**INTEGRATED REPORTING
COMMITTEE (IRC)
OF SOUTH AFRICA**

ANNUAL CONFERENCE

2022

#IRCSAConf22

KING HISTORY OF SUSTAINABILITY REPORTING

King II (2002) Integrated Sustainability Reporting

Triple bottom line
Ubuntu
CSR and CC
Economic value

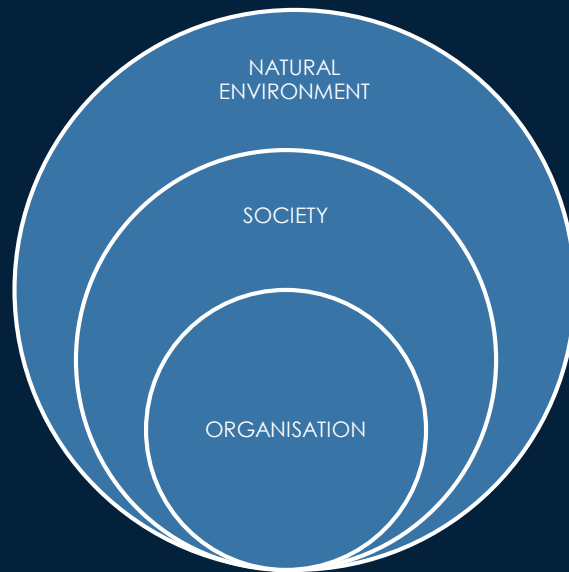
King III (2009) Integrated reporting

Triple context
Holistic and integrated representation
Assurance

King IV (2016) Integrated report

Integrated thinking
Sustainability
Triple context
Six capitals
Value creation

THE IMPERATIVE: SUSTAINABLE DEVELOPMENT



INTEGRATED THINKING

- STRATEGY
- PERFORMANCE
- REWARD
- DECISION-MAKING
- TRADE OFFS

INTEGRATED REPORTING

KING IV REPORTING PRINCIPLE AND PRACTICES

- RELIANCE ON IR FRAMEWORK
 - IRC OF SA GUIDANCE ON IR SHOULD BE FOLLOWED
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PRINCIPLE 5: The governing body should ensure that reports issued by the organisation enable stakeholders to make informed assessments of the organisation's performance, and its short, medium and long-term prospects.

Integrated report to be issued once a year

One of many reports – octopus head model or stand-alone