

INTEGRATED REPORTING IN SOUTH AFRICA

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INTEGRATED REPORTING
COMMITTEE (IRC)
OF SOUTH AFRICA

ANNUAL CONFERENCE

2022

#IRCSAConf22

INTEGRATED REPORTING COMMITTEE OF SOUTH AFRICA

THE NATIONAL COMMITTEE WAS FOUNDED IN 2010. PROMOTES AND DEVELOPS IR AND IT IN SOUTH AFRICA, CONSIDERING INTERNATIONAL HARMONISATION AND THE KING REPORTS

FOUNDING MEMBERS: JSE, IODSA, ASISA AND SAICA. AND 13 OTHER LEADING ORGANISATIONS. AND 30 CORPORATE MEMBERS (LARGE AND SME)

CHAIR: MERVYN KING DEPUTY CHAIR: SURESH KANA

TECHNICAL WORK: INFORMATION PAPERS, FAQs

EVENTS AND IR PRACTITIONERS FORUM

INTERNATIONAL LIASON

WEBSITE

INTEGRATED REPORTING IS A WIDESPREAD AND COMMON PRACTICE

- LISTED COMPANIES
- PRIVATE COMPANIES
- STATE-OWNED ENTITIES
- NON-PROFIT COMPANIES
- PROFESSIONAL BODIES

USING THE IR FRAMEWORK AND LOCAL CONSIDERATIONS

KING III/ IV CODES OF GOVERNANCE

- RECOMMENDED PRACTICE

- REFERS TO THE GUIDANCE OF IRC OF SOUTH AFRICA, WHICH HAS ENDORSED THE IR FRAMEWORK

JSE LISTINGS REQUIREMENTS

MARK OF GOOD GOVERNANCE

SOURCE FOR DIAGRAM: KING IV CODE OF GOVERNANCE



MATERIAL IMPACTS ON THE 6 CAPITALS

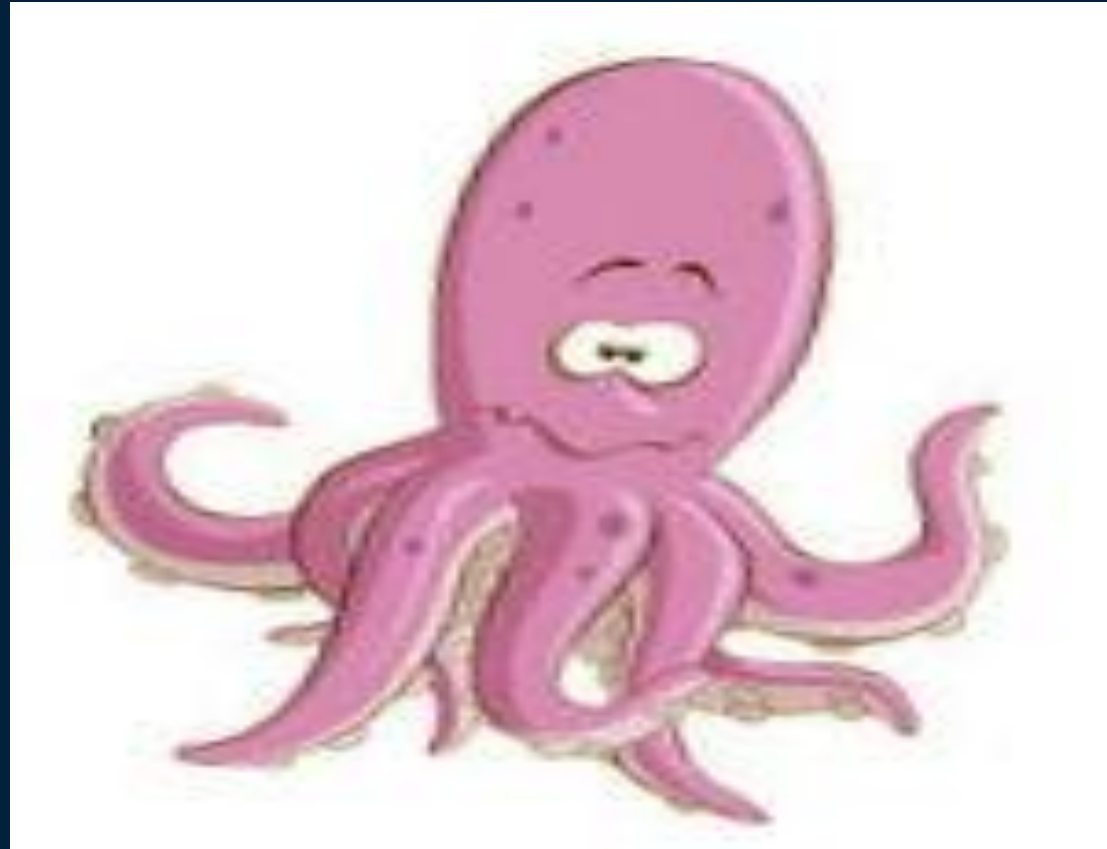
ARE USUALLY INCLUDED IN THE INTEGRATED REPORT

FOCUS ON VALUE CREATION, PRESERVATION AND EROSION

SHORT, MEDIUM AND LONG TERM

THE STATED AUDIENCE OF THE INTEGRATED REPORT VARIES: STAKEHOLDERS, INVESTORS, OR NONE
STATED WITH THE IR POSITIONED AS THE 'STORY OF THE COMPANY'

CORPORATE REPORTING STRUCTURE - THE OCTOPUS APPROACH



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#integratedreporting

IRC Annual Conference 2022