

# SUSTAINABILITY NEWSLETTER

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Sustainability  
Reporting and  
Assurance

[www.saica.org.za](http://www.saica.org.za)

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# ABOUT SAICA SUSTAINABILITY

## BACKGROUND



### About SAICA Sustainability

SAICA standards sustainability team aims to advocate and foster knowledge sharing and awareness of new ways to do business that support inclusive and sustainable economic growth<sup>1</sup>. We want to be a leader in building public trust and support building resilient businesses in realising our purpose in serving the public interest.

As a Professional Accounting Organisation (PAO) with thousands of members and students in our books, we have an opportunity to make an immense impact for the better. We do so by bringing information and global conversations on sustainability and integrated reporting, sustainability assurance, climate change, nature, respecting human rights, and social equity.

**a Environmental, social, and governance-related (ESG):** We contribute to positive change by supporting standards, frameworks, and regulations that seek continuous improvement in ESG practices.

**b Collaboration:** We work with members, PAOs, and other industries and businesses to achieve sustainability objectives, increasing our impact through partnerships and coalition-building.

**c Empowerment:** We empower members to contribute to a sustainable economy by providing training, knowledge, and other relevant resources (funded opportunities).

**d Climate change:** We aim to play our part in the low-carbon transformation that is necessary to achieve a sustainable future by advising internal steering to net zero emissions and by striving to lead peculiar market conversations leading to each Conference of Parties (COP).

...necessary to achieve a sustainable future by advising internal steering to net zero emissions and by striving to lead...

### About SAICA Sustainability Technical Committee (STC)

SAICA established the Sustainability Technical Committee (STC)<sup>2</sup> in 2022 consisting of 15 members who are sustainability experts in their respective areas (i.e. sustainability reporting and assurance, advisory, climate change, and education), the objective of the STC is to support SAICA to respond to various current and emerging sustainability aspects as it relates to its members and other stakeholders as identified by SAICA.

SAICA is calling for members and non-members to apply for the Sustainability Technical Committees (STC) roles. The mandate of the Sustainability Technical Committee is to assist SAICA in addressing both current and emerging sustainability issues relevant to its members and other stakeholders as identified by SAICA.

As part of the rotation process necessary to sustain committees, we are inviting applications to fill vacancies on SAICA's STC. These vacancies arise within SAICA committees due to the rotation of members following the expiration of their term as set out in the Terms of Reference. The STC currently has vacancies on the following categories:

One (1) Academic, One (1) Member in business (Sustainable Finance), One (1) Audit firm Professional (preferably in the Advisory space -Sustainability/ESG), One (1) User/Preparer or Consultant.

Apply now @ [STC-Vacancies-2025.pdf](#)

Closing Date: 31 July 2025



<sup>1</sup> Sustainability | SAICA

<sup>2</sup> Sustainability Technical Committee | SAICA

## NEWSLETTERS

# SOUTH AFRICA G20 PRESIDENCY

Johannesburg Leaders' Summit



South Africa's G20 Presidency<sup>3</sup> is a pivotal global leadership role, reshaping G20's agenda through African-led priorities. South Africa is set to take the helm of the G20 as the first African nation to assume the presidency, marking a significant milestone for the continent.

President Cyril Ramaphosa has outlined an ambitious agenda that prioritises mobilising climate finance for countries vulnerable to climate-induced disasters and advocating for debt relief for developing nations as part of addressing the pressing sustainability challenges. The main theme for the South Africa G20 is Solidarity, Equality & Sustainability.



South Africa's G20 Presidency offers a powerful platform to learn, lead, and work together in shaping a more sustainable, ethical, and inclusive future. Discover how SAICA is stepping forward to support the G20 objectives in key areas like education, ethics, sustainability, and economic growth.

View the link here: [Social and Economic Relevance | SAICA](#)



### The key priorities:

- Mobilising climate finance & just energy transition
- Ensuring debt sustainability for low-income countries
- Inclusive economic growth, inequality and employment
- Strengthening disaster resilience and food security
- Data governance, AI and data innovation for sustainable development



Discover how **SAICA** is stepping forward to support the **G20** objectives in key areas like education...

SAICA explored the topic of 'Climate Finance' in its year end 2024 Climate Change Conference, the conversation covered the following:

- Lack of private Investments due to perceived risk in developing countries
- Limited access to concessional finance
- Lack of climate policy framework in developing countries, and
- Insufficient public finance from the developed countries

This year's G20 presidency focuses on climate finance and debt relief, SAICA continues to lead the discussion around sustainability matters particularly 'Climate Finance' ahead of the G20 Johannesburg summit to be held from 22 to 23 November 2025.



Adapting and Responding to Climate Change is a crucial discussion in the upcoming G20 Summit, in its 2024 Climate Change Conference SAICA explored the urgent need for communities, governments, and individuals to adapt and respond to the escalating effects of climate change.



<sup>3</sup> G20 Presidency – G20 South Africa

## NEWSLETTERS

# SAICA KEY SUSTAINABILITY

## Milestones and Events 2025

### SAICA Responses to exposure drafts

SAICA submitted to the following sustainability related comment letters to the respect standard setters, to assist in advancing for sustainability reporting.

No	Planned Submission	Standard Setter	Link to a comment letter
1	IPSASB's SRS on Climate-related Disclosures-28 February 2025	PSASB	<a href="#">SAICA Comment Letter on IPSASB SRS ED 1 - 28 Feb 2025.pdf</a>
2	TNFD- Draft sector guidance – Water utilities and services - 09 April 2025	TNFD	<a href="#">Final-SAICA-Response-Letter-TNFD-Water-Utilities-10-April-2025.pdf</a>
3	Exposure Draft amendments to greenhouse gas emissions disclosure - proposed amendments to IFRS- S2 - 27 June 2025	ISSB	<a href="#">download-file</a>

### SAICA Sustainability Reporting Materiality FAQ Guide

The sustainability reporting materiality process is influenced by the associated requirements of one or multiple global reporting frameworks namely ISSB, US SEC Climate Rule, GRI, and ESRS along with jurisdictional requirements.

The various pathways to materiality assessment will draw a business understanding of how ESG impacts and dependencies can have a material impact on

strengthening the operational framework and on the value-creation abilities of an organisation.

SAICA published its Sustainability Reporting Materiality FAQ Guide to assist members and non-members to understand the concept of materiality.

**Click here:** [SAICA-Sustainability-Reporting-Materiality-FAQ-Guide-2024.pdf](#)

### SAICA Climate Change Conference 2024

The SAICA Climate Change Conference<sup>4</sup> - The annual Conferences are designed to align with both local and

global policies, preparing businesses and government for COP discussions. It brings together key stakeholders such as the SA Presidential Climate Commission (PCC), National Business Initiative (NBI), and the JSE, along with representatives from various industries, the legal field, taxation, and technology experts.

Event Link: [2024 Climate Change Conference](#)

Be on the lookout for our 2025 Climate Change Conference, with conversation aimed to include both the public and private sector leaders.

### SAICA Integrating Nature into Business Imperative

Leading to the World Biodiversity Summit at COP16 in Colombia, The Taskforce Nature-Related Financial Disclosures (TNFD) announced that the cohort of global leaders as TNFD adopters have passed US\$6 trillion in market cap and US\$16 trillion in AUM and are on the way to 500 organisations across more than 50 jurisdictions.

SAICA hosted an event titled “Integrating Nature into Business Imperative”, the event explored the impact of nature and climate change in South Africa, the TNFD's approach to scaling market capability for nature-related assessments and disclosures, and the available transition guidance. The experts will further look at the journey of South African companies in nature-related disclosures.

Convened by SAICA and featuring speakers from (Global Canopy, Nedbank, BASA, DBSA, Sanlam, RMB and EARTH INC), it will provide the opportunity to understand better the impact of nature-related disclosures and their financial intricacies and nature-positive investments.

Event Link: [Integrating Nature Into Business Imperatives](#)

The member of the SAICA Sustainability Technical Committee 'Mr Benney de Lange' published an article titled “ Understanding nature-related risk and delivering net positive nature outcomes in financial strategies” in the Accountancy SA Magazine relating to the event “ Integrating Nature into Business Imperative”:

The interconnectedness of climate and natural systems – which are inter-dependent and inter-regulating – has catapulted nature risk into the forefront. The Taskforce on Nature-related Financial Disclosures (TNFD)<sup>5</sup> and the adoption of the Kunming-Montreal Global Biodiversity

<sup>4</sup>2024 Climate Change conference highlights

<sup>5</sup>The Taskforce on Nature-related Financial Disclosures

<sup>6</sup>Kunming-Montreal Global Biodiversity Framework

<sup>7</sup>SAICA Decoding Sustainability for Accountants and Application

Framework (GBF)<sup>6</sup> enables organisations to establish more sustainable value chains and contribute to achieve net-positive nature outcomes by 2050.

**Read more:** [ASA Magazine: ASA June 2025](#)



### SAICA Decoding Sustainability for Accountants

Sustainability factors are becoming a mainstream part of investment decision-making and business. Globally companies are now starting to re-think business strategies to inform the company's sustainability performance. There are increasing calls for companies to provide high-quality, globally comparable information on sustainability-related risks and opportunities and the consideration of the role of an accountant in creating change.

SAICA hosted an event 'Decoding Sustainability for Account' on the 26th of May 2025, to educate members on the evolving sustainability reporting landscape.

Event Link: [2025 SAICA Decoding Sustainability for Accountants and Application on Vimeo](#)

### SAICA Upcoming Event . Connectivity: The Future of Accountability and Value Creation

Be part of the conversations that unlocks the integrated reporting landscape and share insights on organisations strategies and challenges in information connectivity, limiting loss of value and enhancing a company's financial and non-financial position beyond all doubt.

Date: 27 August 2025

Time: 09:00 – 11:05

Booking Link:

<https://www.saica.org.za/event-system/view/?event=752>



## NEWSLETTERS

# KEY SUSTAINABILITY DEVELOPMENTS

in SA



### Companies and Intellectual Property Commission (CIPC)



Following the launch of the Sustainability Disclosure Standards, IFRS S1 and IFRS S2, by the International Sustainability Standards Board (ISSB) in June 2023, the CIPC hosted a Sustainability Reporting Breakfast Roundtable in September 2023, followed by a series of market-centric and regulator-focused roundtables and stakeholder consultations. Some of the major outcomes of the aforementioned activities included a decision by the CIPC to conduct a market survey<sup>8</sup> to assess, among other things, the sustainability reporting landscape in South Africa and the value proposition for potentially making sustainability reporting mandatory, subject to policy imperatives. The said decision was conceived as part of the considerations under Section 188 (1) and (3) of the Companies Act 71 of 2008 (as amended). The survey, inter alia, seeks to gather market feedback in the areas of sustainability reporting sentiment, practices, current application, readiness, assurance and costs and benefits. The CIPC collaborated with Alexforbes, as an independent party, to facilitate this research.

In parallel and in parallel and as part of departmental co-ordination and collaboration, the Department of Trade, Industry and Competition ('the dtic') requested CIPC to join a Steering Committee formulated to oversee a Regulatory Impact Assessment (RIA) on adopting specifically the ISSB Sustainability Disclosure Standards in South Africa. Genesis Analytics was appointed by the dtic as the service provider to conduct the RIA.

In order to avoid duplication of effort (the market having to respond to two different, but similar surveys), harmonise approaches and optimise resources; CIPC, the DTIC, and Alexforbes, have joined hands to develop and distribute the contemplated market survey. In the light of the RIS processes, the collaborative sustainability survey has been amalgamated with the activities of the RIA process under the auspices of the DTIC. It will be distributed and managed by AlexForbes and its distribution partners. In addition to the survey, Genesis Analytics will also perform further research activities and conduct various interviews as part of the broader RIA process.

The survey and RIA will contribute towards the development of a policy and legislative position on sustainability-related disclosures in terms of the Companies Act 71 of 2008 (as amended). The RIA process, being an activity informed by the official national policy development framework, should be given the requisite attention.

<sup>8</sup> Sustainability reporting survey / regulatory impact assessment | CIPC



...survey has been fused with the activities of the RIA process under the auspices of the dtic and will be distributed and managed by...

### Presidential Climate Commission (PCC)



Climate Commission calls for increased investment in local just energy transition initiatives.

The Presidential Climate Commission (PCC) held its 18th Quarterly meeting in Johannesburg on Friday, 13 June 2025, to consider and review its work programme for the next 6 months as it winds up its first five-year tenure.

The session discussed amongst others, the Komati Power Station Redevelopment Initiative, the status of the Just Energy Transition Investment Plan Implementation, revision of the 2020-2025 National Determined Contribution (NDCs) as well as preparations for the UNFCCC COP30 and the G20 Summit to be hosted later this year by Brazil and South Africa respectively.

**Read more:** [Climate Commission Calls for Increased Investment in Local Energy Transition Initiatives](#)

## NEWSLETTERS

# SUSTAINABILITY REPORTING AND ASSURANCE

Key Standards Developments

## International Sustainability Standards Board (ISSB)



### Educational Material

1

#### Greenhouse Gas Emissions Disclosure requirements applying IFRS S2 Climate related Disclosures

This guidance document provides information about the requirements for an entity to disclose its GHG emissions in accordance with IFRS S2.

**Click here:** [Greenhouse Gas Emissions Disclosure requirements applying IFRS S2 Climate-related Disclosures](#)

2

#### Supporting material for applying IFRS S1

The ISSB has undertaken a number of activities to support consistent application of the Standard. You can find information about all these activities by following the **link below**.

[IFRS - IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information](#)

3

#### Supporting materials on applying IFRS S2

The ISSB has undertaken a number of activities to support consistent application of the Standard. You can find information about all these activities by following the **links below**.

[IFRS - IFRS S2 Climate-related Disclosures](#)

4

#### Voluntary applying ISSB Standards

By applying ISSB Standards voluntarily—in the absence of regulatory requirements—companies can provide decision-useful, globally comparable sustainability-related disclosures to investors. And, increasingly, investors around the world are calling on companies to do so.

**Click here:** [IFRS - Voluntarily applying ISSB Standards](#)

#### Exposure Drafts:

The International Sustainability Standards Board (ISSB) published the following two exposure drafts on 3 July 2025:

- Exposure Draft Proposed Amendments to the SASB Standards<sup>9</sup> Exposure Draft: [Proposed Amendments to the SASB Standards](#)

- Exposure Draft Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2<sup>10</sup> Exposure Draft: [Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2](#)

The Exposure Draft will be open for comment for 150 days, with the comment period closing on **30 November 2025**. SIACA aims to formulate a response to both exposure drafts and ensure our position in the Global South is taken into consideration.

<sup>9</sup> Basis for Conclusions on Proposed Amendments to the SASB Standards

<sup>10</sup> Basis for Conclusions on Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2

## ISSB Courses

### Fundamentals of Sustainability Accounting (FSA) Credential

FFSA Credential, developed and conferred by the globally recognised IFRS Foundation. This Credential empowers professionals with specialist knowledge and skills needed to succeed in this new regulatory environment. This two-part credential enhances your ability to integrate sustainability considerations into financial analysis and prepares you to lead on disclosure.

#### What does the FSA Credential offer?

- ▶ **Expert knowledge in sustainability disclosure and analysis:** Fill in gaps in your understanding of the intersection of sustainability and financial performance and equip yourself with the expertise to navigate the complexities of modern business.
- ▶ **Enhanced confidence in decision-making:** Gain the confidence you need to make informed decisions and effectively carry out your role, reinforced by a deeper understanding of the field.
- ▶ **Improved communication and credibility:** Strengthen your credibility in communicating with colleagues and stakeholders, using your verified expertise to validate your recommendations.

### Accelerated career growth:

Stand out in a competitive job market by showcasing your advanced skills in sustainability accounting, opening doors to new career opportunities and promotions.

**Register Now:** [IFRS Foundation – Fundamentals of Sustainability Accounting Credential certification testing with Pearson VUE](#)

## The Global Reporting Initiative (GRI)



### GRI Launches Climate and Energy Reporting Standards Aligned with Global Climate Goals

The Global Reporting Initiative (GRI) has released its Climate Change and Energy Standards —GRI 102 and GRI 103— to enhance corporate accountability on climate impacts and provide globally aligned, decision-useful disclosure tools. Announced during London Climate Action Week, the new standards aim to accelerate meaningful climate action across industries.

During the recent launch of these standards in South Africa, the Department of Forestry, Fisheries, and Environment's Chief Director of Climate Adaptation alluded that the GRI Standards can translate policy mandates such as adaptation planning and workforce transitions into verifiable corporate disclosures, supporting in closing the implementation gaps.

**Read more:** [GRI - New Climate Standards can unlock actionable and streamlined reporting on impacts](#)



## European Sustainability Reporting Standards (ESRS)



### EFRA<sup>1</sup> Targets 50% Cut in ESRS Reporting Burden in Progress Update to EU Commission

EFRA<sup>1</sup> has released a progress report detailing its strategy to significantly simplify the European Sustainability Reporting Standards (ESRS), aiming to reduce the mandatory reporting datapoints for companies by more than 50%. The update, published on June 20, responds to a May 5 request by Commissioner Mairead McGuinness’s successor, Commissioner Albuquerque, for clarity on how simplification goals would be met.

The simplification effort comes in response to the European Commission’s broader Omnibus I package, released in February 2025, which proposes major changes to the Corporate Sustainability Reporting Directive (CSRD), Corporate Sustainability Due Diligence Directive (CSDDD), and other regulations in order to reduce compliance burdens.

**Read more:** [EFRA<sup>1</sup> Targets 50% Cut in ESRS Reporting Burden in Progress Update to EU Commission - ESG News](#)

### Commission adopts “quick fix” for companies already conducting corporate sustainability reporting

This revision provides additional flexibility in reporting to reduce levers for mandatory reporting datapoints. It further ensures that wave one companies do not have to report additional information for financial years 2025 and 2026 compared to what they had to report for financial year 2024.

According to the current ESRS, companies reporting on financial year 2024 can omit information on, amongst other things, the anticipated financial effects of certain sustainability related risks. The companies reporting for the financial year 2025 and 2026 will then be allowed to apply the “Quick fix” amendments and omit on certain requirements of the ESRS.

Here is where it gets interesting, wave one companies with more than 750 employees will benefit from most of the same phase in provisions that currently apply to companies with up to 750 employees.

**Read more:** [Commission adopts “quick fix” for companies already conducting corporate sustainability reporting - European Commission](#)

## International Ethics Standards for Accountants (IESBA)



### IESBA Unveil New Global Standards and Guidance to Strengthen Sustainability Reporting

The International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) have introduced integrated standards to strengthen sustainability reporting and assurance practices. These measures aim to meet the rising demand for reliable sustainability data, essential for stakeholder decision-making.

#### Below are final International Ethics Standard for Sustainability Assurance (IESSA) and Guidance Material:

- ▶ **IESSA Final Standard:** [IESSA - Final Pronouncement.pdf](#)
- ▶ **IESSA Basis for Conclusion:** [IESSA - Basis for Conclusion 1.pdf](#)
- ▶ **IESSA Fact Sheet -Ethics for Sustainability Reporting:** [Ethics for Sustainability Reporting Fact Sheet.pdf](#)
- ▶ **IESSA Fact Sheet -Ethics & Independence for Sustainability Reporting:** [Ethics & Independence for Sustainability Assurance IEISSA Fact Sheet.pdf](#)
- ▶ **IESSA Technical Overview of the Standard:** [IESSA Technical Overview.pdf](#)



## International Auditing and Assurance Standards Board (IAASB)



SAICA welcomes the release of The International Standard on Sustainability Assurance (ISSA) 5000 by the International Auditing and Assurance Standards Board (IAASB). On its September 2024 board meeting the IAASB approved the ISSA 5000, and the standard is effective for assurance engagements on sustainability information reported on periods beginning on or after December 15, 2026, and early application of ISSA 5000 is permitted as explained in the Basis for Conclusion.

The SAICA chairperson of the Sustainability Technical Committee (STC) ‘Prof Yvette Lange’ provides an update on the IAASB implementation and support material guidance material for the practitioners and update members on the IRBA process.

To support practitioners, the IAASB has released the Frequently Asked Questions document to address specific questions that stakeholders may have.

Explore other IAASB implementation and support materials below: IAASB implementation and support guidance material:

- **ISSA- 5000 FAQ document:** [IAASB-ISSA-5000-Sustainability-Assurance-Frequently-Asked-Questions at https://tinyurl.com/3hhs9wze](#)
- **ISSA-5000 Final Standard:** [IAASB-International-Standard-on-Sustainability-Assurance-ISSA-5000 at https://tinyurl.com/48vhkk2w](#)
- **ISSA- 5000 Basis for Conclusion:** [IAASB-ISSA-5000-Sustainability-Assurance-Basis-for-Conclusions at https://tinyurl.com/yc7nc59e](#)
- **ISSA -5000 Implementation Guide:** [IAASB-ISSA-5000-Implementation-Guide-Sustainability-Assurance at https://tinyurl.com/33zp2shv](#)
- **ISSA- 5000 Fact Sheet:** [IAASB-ISSA-5000-Sustainability-Assurance-Fact-Sheet at https://tinyurl.com/4d6u2vt3](#)

<sup>11</sup> IPSASB | IPSASB

<sup>12</sup> IFAC-State-Play-Sustainability-Beyond-G20.pdf

## International Public Sector Accounting Board (IPSASB)



The International Public Sector Accounting Standards Board (IPSASB)<sup>11</sup> published the inaugural SRS Exposure Draft 1, Climate-related Disclosures for public consultation.

With this launch, the IPSASB is established the IPSASB’s Sustainability Implementation Forum (SIF). The SIF is envisioned to be a forum for potential future preparers of IPSASB SRS disclosures to provide direct input to the IPSASB on the draft ED proposals based on real life examples and practice, and test whether the proposals in the ED are implementable.

SAICA has a Public Sector Committee and Sustainability Technical Committee that looks at sustainability matters, therefore SAICA, in collaboration with the ASB, hosted the roundtable on IPSASB Climate-related Disclosure on 13 February 2025.

Subsequent to the roundtable discussion , the SAICA Public Sector Committee and Sustainability Technical Committee submitted the comment letter on 9 April 2025 to the IPSASB on the SRS Exposure Draft 1.

**View here:** [SAICA Comment Letter on IPSASB SRS ED 1 - 28 Feb 2025.pdf](#)

The IPSASB took a crucial step forward in shaping climate-related disclosures for the public sector. After reviewing stakeholder feedback on ED 1, the Board decided to implement a two-phase approach to the project, which will increase clarity of the guidance and ensure effective implementation.

Phase One will focus on strengthening guidance on public sector entities’ climate risks and opportunities - an area that received strong stakeholder support.

Phase Two will address disclosures related to public policy programs - this approach enables the Board to move at pace where consensus is strong while taking the necessary time to navigate the more complex, public sector-specific issues.

**You can read more about the decision here:** [IPSASB](#)

[Decides Key Next Steps in Landmark Climate-related Disclosures Project | IPSASB](#)

## International Federation of Accountants (IFAC)



### IFAC published *The State of Play in Sustainability Assurance*

The State of Play: Sustainability Disclosure<sup>12</sup> and Assurance benchmarking series captures and analyses the extent to which companies are reporting and obtaining assurance over their sustainability disclosures, which assurance standards are being used, and which companies are providing the assurance service. The 2019-2023 Trends & Analysis report marks five years of benchmarking and analysis of global practice in sustainability disclosure and its assurance. Click here: [IFAC-State-of-Play-Sustainability-2019-2023.pdf](#)

### IFAC & Global Accountancy Profession Urge G20 to Prioritize Sustainability and Governance

The global accountancy profession, through the International Federation of Accountants (IFAC), is urging G20 leaders to focus on sustainability, transparency, and governance as the 2030 deadline for the United Nations Sustainable Development Goals (SDGs) approaches.

**Read more:** [IFAC & Global Accountancy Profession Urge G20 to Prioritize Sustainability and Governance](#) | IFAC

## Science Based Targets initiative (SBTi)



### Worthy News

The SBTi, well-renowned for leading the way to a net-zero economy by supporting companies in setting ambitious, science-based emissions reduction targets, has launched its first Financial Institutions Net-Zero Standard. Created in consultation with and tested by financial institutions, this robust and credible framework enables financial institutions to align financial flows with pathways to limit global warming and achieve net-zero emissions by no later than 2050. The Standard is designed for institutions of all sizes and geographies to use in their catalytic role across their lending, asset owner investing, asset manager investing, insurance underwriting, and capital market activities.

It is an empowerment tool in the net-zero alignment of portfolios, and ensures the utilization of engagement and investment levers to drive real-world transformation.

**Read more:** <https://tinyurl.com/34arpt5p>

# INTERNATIONAL BODIES

work in advancing Sustainability



## NEWSLETTERS

### Chartered Accountants Worldwide (CAW)



Chartered Accountant Worldwide (CAW) put together a Sustainability Hub that contains a wealth of content to help you – and the businesses you support – in becoming more sustainable and resilient now and for the future.

**About Sustainability Hub:** [Sustainability Hub - Chartered Accountants Worldwide](#)

controls to build confidence in sustainability information.

**Guide link:** [Governance-and-Controls-for-Sustainability-Information.pdf](#)

### Accounting for Sustainability (A4S)



A4S published the Guide titled “Navigating the Reporting Landscape”, provides an overview of the changing corporate reporting landscape. It summarizes key developments in sustainability reporting and how these impact the role of the accountant. The document also includes links to further resources, from A4S and beyond.

**Guide link:** [Navigating the Reporting Landscape Fourth Edition](#)

### Global Accounting Alliance (GAA)



SAICA contributed to the Global Accounting Alliance (GAA) report on Nature is Everyone’s Business which sets out actions that the GAA and its members will take to help further accelerate collective progress towards GAA’s nature commitments, in line with the Global Biodiversity Framework. The report considers the trends affecting the profession such as the growing market trend towards transparency, reporting, and regulation on nature-related issues.

**Report link:** [GAA-Progress-and-Pathway-Report-October-2024.pdf](#)

GAA issued a guide titled “Building Trust in Sustainability Reporting and Preparing for Assurance”. This guide highlights how to establish effective governance arrangements and

**The report considers the trends affecting the profession such as the growing market trend towards transparency, reporting...**

## NEWSLETTERS

# GLOBAL AND REGIONAL SUSTAINABILITY NEWS

work in advancing Sustainability



### Global News

#### Automobile Lamborghini Unveils First Sustainability Report Highlighting Environmental and Social Commitment

The Automobile Lamborghini has unveiled its inaugural Sustainability Report, marking a significant step in its commitment to a lower-emission future.

**Read more:** <https://www.drivespark.com/four-wheelers/2025/automobili-lamborghini-first-sustainability-report-011-72509.html>

#### EU Ombudsman Challenges Commission Over Sustainability Rollback Process

European Ombudsman 'Teresa Anjinho' has formally asked the European Commission to explain why it bypassed key procedural steps in preparing its Omnibus I proposal to scale back sustainability rules for businesses.

**Read more:** [EU Ombudsman Challenges Commission Over Sustainability Rollback Process - ESG News](#)

### Regional News

#### Africa Advances Carbon Market Strategy to Drive Climate Finance

The African Development Bank Group's high-level dialogue on De-risking and Scaling Carbon Market Investments in

Africa, held alongside the Bank's 2025 Annual Meetings in Abidjan, Côte d'Ivoire.

**Read more:** [Africa Advances Carbon Market Strategy to Drive Climate Finance - ESG News](#)

#### IFAC and PAFA Expand Capacity Strengthening in Africa with \$1M Grant from the Global Fund

IFAC announced the grant at the Annual General Meeting of the PAFA General Assembly held alongside the Africa Congress of Accountants 2025 in Kigali, Rwanda.

**Read more:** [IFAC and PAFA Expand Capacity Strengthening in Africa with \\$1M Grant from the Global Fund | IFAC](#)

#### EU Unveils €4.7 Billion Investment in South Africa for Clean Energy, Trade, and Infrastructure

South Africa will become the first nation to enter this new generation of EU trade agreements, focusing specifically on clean energy, technology, strategic industries, and critical raw materials.

**Read more:** [EU Unveils €4.7 Billion Investment in South Africa for Clean Energy, Trade, and Infrastructure - ESG News](#)



...asked the European Commission to explain why it bypassed key procedural steps in preparing its Omnibus...



# *The home of* **DIFFERENCE MAKERS**



## MEET THE TEAM

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