SAICA
DIFFERENCE MAKERS™

SUSTAINABILITY NEWSLETTER

SUSTAINABILITY REPORTING AND ASSURANCE

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WHAT'S INSIDE?

BACKGROUND

ABOUT SAICA SUSTAINABILITY

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[1]. 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.

Environmental, social, and governance-related (ESG):

We contribute to positive change by supporting standards, frameworks, and regulations that seek continuous improvement in ESG practices

Collaboration:

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

Empowerment:

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

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).

About SAICA Sustainability Technical Committee (STC)

SAICA established the Sustainability Technical Committee (STC)[2] 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.

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.

Strengthening the SAICA Sustainability Technical Committee

SAICA is pleased to welcome a new member Dr. Milan van Wyk CA(SA) to the Sustainability Technical Committee and to announce the appointment of Mr. Shaheed Osman CA(SA) as a new Deputy Chair of the STC. While the Chairperson of the STC Prof. Yvette Lange CA(SA) will represent SAICA at the IFRS Foundation Sustainability Advisory Forum (SSAF).

These appointments reflect SAICA's continued commitment to strengthening its leadership and technical expertise in

[1] Sustainability | SAICA
[2] Sustainability Technical Committee | SAICA

sustainability reporting, assurance, and integrated thinking. As sustainability continues to shape the future of the profession, the Committee plays a pivotal role in providing strategic guidance, contributing to thought leadership, and supporting the development and implementation of high-quality sustainability reporting and assurance practices.

WELCOME

We extend a warm welcome to our newest Committee member **Dr. Milan van Wyk CA(SA)** and look forward to the valuable insights, expertise, and perspectives they will bring to the Committee's work.

Dr .Milan brings extensive practical experience in reviewing and advising on corporate reporting for both listed companies and SMEs. He is also a sought-after presenter at CPD events and conferences, where he shares insight on the latest developments in IFRS and sustainability reporting.

In addition to his academic and advisory work, Milan contributes to governance and strategic initiatives through his involvement on UJ's Risk Management Committee, the Pension Fund Financial Risk Committee, and an ESG Task Team responsible for implementing a sustainability framework at UJ. He also serves various SAICA workgroups.

We also congratulate our newly appointed **Deputy Chair Mr. Shaheed Osman CA(SA)**. This appointment recognises their dedication, technical excellence, and ongoing contribution to advancing SAICA's sustainability agenda. We are confident that, in this leadership role, they will help guide the Committee in driving meaningful outcomes for members and the broader profession.

Shaheed is an Audit Partner and leads KPMG Africa's ESG Technical Team, driving thought leadership and technical excellence in ESG reporting and assurance in support of the firm's ESG strategy. He is actively involved in shaping the future of sustainability reporting and assurance in South Africa. He is an appointed member of the SAICA Sustainability Technical Committee, the IRBA Sustainability Standing Committee, the Integrated Reporting Council of South Africa Working Group, and several KPMG global and regional ESG leadership teams.

We congratulate **Prof Yvette Lange CA(AS)** on her appointment on the IFRS Foundation Sustainability Advisory Forum (SSAF) as the SAICA representative . The SSAF is a technical advisory body to the International Sustainability Standards Board (ISSB). The advice of SSAF members helps the ISSB develop high-quality Standards.

We wish all three individuals every success as they embark on their new roles and look forward to their contributions in advancing sustainability and creating long-term value for the profession and society.

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SAICA SUSTAINABILITY HIGHLIGHTS

The SAICA Sustainability Standards Team continued to strengthen the profession's sustainability capabilities through a range of technical and thought leadership initiatives during the year.

The team delivered sustainability training to SAICA Northern District members on the IFRS Sustainability Disclosure Standards, equipping finance professionals with the knowledge and practical insights required to prepare for the evolving sustainability reporting landscape.

The team also contributed to SAICA TechTalk sessions, with the April edition focusing on the IFRS Foundation's work plan on sustainability activities and the July edition exploring the International Sustainability Standards Board (ISSB) SASB Exposure Drafts, providing members with timely updates on key international sustainability reporting developments.

Further reinforcing SAICA's leadership in sustainability, the team hosted the seminar Advancing Nature-related Finance and Disclosure for Business Leaders in May 2026, bringing together finance professionals, business leaders and sustainability practitioners to discuss nature-related risks, opportunities and disclosure. The team's expertise was also recognised externally through an invitation to present sustainability insights at the Maritime Business Chamber (MBC) event, held in partnership with the Global Reporting Initiative (GRI), on 26 April 2026. In addition, the team contributed to the profession's body of knowledge through the publication of the article ***"Integrating Sustainability Reporting in the Integrated Report"***[3] in the March 2026 edition of Accountancy SA, highlighting practical approaches to embedding sustainability information within integrated reporting and promoting high-quality corporate reporting.

SAICA Advancing Nature-Related Financial Disclosures

The **South African Institute of Chartered Accountants (SAICA)** and **Accounting for Sustainability (A4S)** in collaboration with **EARTH.INC** hosted the seminar titled **"Advancing Nature-Related Finance and Disclosure for Business Leaders"**. This seminar was designed to bring together finance professionals, business leaders, and sustainability executives to explore the growing importance of nature-related risks and opportunities in financial decision-making. As global expectations evolve, organisations are increasingly required to integrate nature-related considerations into their strategies, reporting, and disclosures.

Further reinforcing SAICA's leadership in sustainability, the team hosted the seminar Advancing Nature-related Finance and Disclosure for Business Leaders in May 2026, bringing together finance professionals, business leaders and sustainability practitioners to discuss nature-related...

[2] ASA Magazine | ASA May 2026

SAICA DIFFERENCE MAKERS

The session covered the key topics including:

1. The business cases for nature-related finance
2. Overview of emerging frameworks such as the Taskforce on Nature-related Financial Disclosures (TNFD)
3. Financial instruments and mechanisms supporting nature-positive outcomes
4. Practical insights for implementing nature-related disclosures

This seminar provided a valuable opportunity to engage with industry experts, gain practical insights, and network with peers committed to advancing sustainable business practices. Speakers included senior officials from reputable organisations such as the Task Force on Nature-related Financial Disclosure (TNFD), Accounting 4 Sustainability

(A4S), South African Institute of Chartered Accountants (SAICA), IFRS Foundation, Development Bank of South Africa (DBSA), United Nations Development Programme (UNDP) and Companies and Intellectual Property Commission (CIPC).

SAICA respond to the ISSB SASB Exposure Drafts

Introduction

The International Sustainability Standards Board (ISSB) has proposed targeted amendments to selected Sustainability Accounting Standards Board (SASB) Standards to enhance global applicability, strengthen alignment with IFRS Sustainability Disclosure Standards, and improve the quality and comparability of sustainability-related disclosures. The proposed changes place greater emphasis on climate, nature, labour practices and other sustainability matters that are increasingly important to investors and stakeholders.

What This Means for South Africa

For South Africa, these proposed amendments reinforce the growing momentum towards globally aligned sustainability reporting and support local efforts to build readiness for the adoption of IFRS Sustainability Disclosure Standards. The enhanced focus on climate resilience, biodiversity, water stewardship, workforce matters and supply chain transparency is particularly relevant given South Africa's exposure to climate, water and socio-economic challenges. As organisations prepare for evolving reporting and assurance expectations, the proposed updates highlight the importance of strengthening governance, reporting capabilities and sustainability-related data systems. The amendments also support the broader objectives of the country's sustainability reporting readiness initiatives, including efforts by regulators, standard-setters and market participants to promote consistent, decision-useful sustainability disclosures.

ISSB Exposure Draft: Agricultural Products Standard

Key Changes at a Glance

Focus Area	Proposed Enhancement	Why It Matters
Climate-related Disclosures	Stronger alignment with IFRS S2, including enhanced reporting on climate resilience and transition risks	Improves comparability and consistency with global climate reporting expectations
Nature, Biodiversity and Ecosystems	New and enhanced disclosures on nature-related dependencies, biodiversity impacts and ecosystem management	Reflects growing investor and takeholder focus on nature-related financial risks
Water Stewardship	Expanded reporting on water stress, water risk assessments and location specific water management practices	Recognises water as a financially material issue for many agricultural businesses
Land Use and Supply Chains	Enhanced disclosures covering deforestation risks, responsible sourcing, traceability and supply chain resilience	Supports greater transparency and accountability across value chains
Social and Workforce Matters	Enhanced requirements relating to labour practices, human rights and worker welfare	Addresses evolving expectations regarding social sustainability performance
Global Applicability	Updated metrics, terminology and references aligned with IFRS Sustainability Disclosure Standards	Improves comparability and usability across jurisdictions

What this Means

The proposed amendments strengthen the integration of climate, nature, social and supply chain considerations into sustainability reporting, while improving alignment with the ISSB's global baseline. These changes are intended to provide more decision-useful information for investors and other stakeholders.

ISSB Exposure Draft: Electric Utilities & Power Generators Standard

Key Changes at a Glance

Focus Area	Proposed Enhancement	Why It Matters
Internationalisation	Industry descriptions updated to better reflect global utility and energy markets	Supports wider international application of the Standard
Climate Reporting	Climate-related metrics aligned with IFRS S2 and enhanced guidance on emissions reporting	Improves consistency and comparability of climate disclosures
Energy Transition	Expanded guidance on electricity generation mix and low-carbon energy technologies	Helps users assess transition readiness and decarbonisation progress
Environmental Performance	Updated disclosures relating to water management and air quality impacts	Provides more decision-useful information on environmental risks
Workforce Health and Safety	Clarified disclosure requirements and internationally applicable definitions	Enhances comparability of workforce-related sustainability information
Interoperability with ISSB Standards	Consequential amendments to maintain alignment with IFRS Sustainability Disclosure Standards	Reduces complexity for preparers and supports efficient reporting

What this Means

The proposed amendments aim to enhance the global relevance of the Standard, strengthen climate-related disclosures and improve consistency across sustainability reporting frameworks. This supports more transparent reporting on both operational sustainability performance and transition-related risks.

Key Takeaways from the ISSB SASB Exposure Drafts

1. Greater alignment with IFRS S1 and IFRS S2 to support a globally consistent sustainability reporting baseline
2. Enhanced climate-related disclosures, including transition risks, resilience and greenhouse gas emissions reporting
3. Increased focus on nature-related matters, including biodiversity, water stewardship and ecosystem impacts
4. Expanded transparency across supply chains, workforce matters and other sustainability-related risks
5. Improved international applicability, comparability and interoperability of industry-based disclosure requirements

Call-Out Insights

1. Global momentum is building towards the adoption and implementation of IFRS Sustainability Disclosure Standards.
2. Climate and nature-related disclosures are becoming increasingly important, with greater focus on resilience, biodiversity, water stewardship and transition planning
3. Sustainability assurance is gaining prominence, reinforcing the need for robust governance, controls and reliable sustainability information
4. South Africa continues to advance its sustainability reporting readiness journey, supported by collaboration between regulators, standard-setters, business and the profession
5. Finance professionals are uniquely positioned to lead, helping organisations integrate sustainability into strategy, risk management, reporting and decision-making

Collectively, the proposed amendments seek to make the SASB Standards more globally relevant, interoperable with ISSB Standards, decision-useful and aligned with evolving investor expectations, while supporting the effective implementation of the ISSB Sustainability Disclosure Standards.

As organisations navigate an increasingly complex sustainability and reporting environment, the role of the accountancy profession in building trust, transparency and accountability has never been more important. The developments highlighted in this edition demonstrate the continued evolution of sustainability reporting, assurance and governance practices, both globally and within South Africa.

By staying informed, strengthening capabilities and embracing leading practices, finance professionals can play a critical role in supporting resilient, sustainable and value-creating organisations. SAICA remains committed to supporting members and stakeholders through thought leadership, technical guidance, education and collaboration as we collectively advance the sustainability agenda and serve the public interest.

SAICA TechTalk Sessions

On the April 2026 SAICA TechTalk, Tsabo Makoloane, Lead for Sustainability and Integrated reporting provided an insightful overview of the International Sustainability Standards Board (ISSB) Workplan Updates for 2026, highlighting the ISSB's continued focus on enhancing global sustainability-related disclosure requirements and supporting consistent, decision-useful reporting across markets. The session explored key developments on the ISSB's agenda, including progress on implementation support for IFRS S1 and IFRS S2, ongoing research into emerging sustainability reporting topics, and efforts to improve interoperability with other global reporting frameworks. Attendees gained valuable insights into how these developments may shape future corporate reporting expectations and the practical implications for organisations as sustainability reporting continues to evolve and mature. The discussion reinforced the importance of staying abreast of international standard-setting activities to ensure preparedness for a rapidly changing reporting landscape.

Link: Course: TechTalk - April 2026 | SAICA

During the SAICA TechTalk session on the ISSB SASB Exposure Drafts, participants were taken through the International Sustainability Standards Board's proposed enhancements to the Sustainability Accounting Standards Board (SASB) Standards, aimed at improving the relevance, consistency, and decision-usefulness of sustainability disclosures across industries. The presentation highlighted key proposed amendments, including updates to industry-specific metrics, alignment with evolving sustainability risks and opportunities, and efforts to strengthen global applicability of the standards. The session provided valuable insight into how the exposure drafts support the implementation of IFRS Sustainability Disclosure Standards and what these changes may mean for preparers, investors, and other stakeholders. Attendees were encouraged to engage with the consultation process and assess the potential impact of the proposed revisions on their sustainability reporting practices.

Link: TechTalk Jun 26 | SAICA

SAICA Sustainability Snapshots

The SAICA Sustainability Snapshot series digest distilling global sustainability developments into actionable insights. Each edition highlights regulatory shifts, market trends and strategic risks to help professionals stay ahead of change and unlock long-term value.

> As sustainability reporting continues to evolve globally, South Africa is at a pivotal moment in aligning governance, reporting, and assurance practices. SAICA's latest Sustainability Snapshot supplements our Information Paper, offering timely insights into emerging developments and practical...

Volume	Focus	Link
7	**SAICA Sustainability Snapshot: Data and transparency in transition finance.** While banks and investors have pledged trillions towards net-zero, the gap between what is committed and what is financed continues to widen	Click here to download
8	**SAICA Sustainability Snapshot: Water risk - The mispriced crisis on South African balance sheet** The country's water risk is concentrated, interconnected and poorly disclosed, exposing a widening gap between policy ambition and market reality. Water risk does not announce itself the way energy risk does	Click here to download
9	**Disclosure Needs Governance** As sustainability reporting continues to evolve globally, South Africa is at a pivotal moment in aligning governance, reporting, and assurance practices. SAICA's latest **Sustainability Snapshot** supplements our **Information Paper**, offering timely insights into emerging developments and practical considerations for preparers, boards, and assurance providers	Click here to download

NEWSLETTER

KEY SUSTAINABILITY DEVELOPMENTS
in SA

Companies and Intellectual Property Commission (CIPC)

On the 4th of March 2026 , Adv. Rory Voller the Commissioner of the CIPC presentation to parliament portfolio committee on Trade, Industry and Competition outlined the following progress on sustainability reporting.

CIPC Taxonomy
The CIPC has incorporated ESG into its existing BaseTaxonomy, addressing the growing global and national demand for comprehensive ESG reporting This integration, aligned with International Financial Reporting Standards (IFRS) standards, will enhance transparency and accountability. Currently, the CIPC under the auspices of the dtic, has undertaken steps toward national adoption of Sustainability reporting toward mandatory disclosures.

Sustainability Reporting Readiness
Established an Adoption Readiness Working Group on ESG to facilitate the International Sustainability Standards Board (ISSB) standards.

The objectives are:

- Development of the national adoption roadmap
- Provide guidance on materiality and assurance
- Assess reporting capacity and skills readiness across sector

Click here to view the Presentation to parliament portfolio committee on Trade, Industry and Competition: PowerPoint Presentation

Independent Regulatory Board for Auditors (IRBA)

IRBA Adopts the International Standard on Sustainability Assurance 5000, General Requirements for Sustainability Assurance Engagements.

On 29 January 2026, the Independent Regulatory Board for Auditors' (IRBA) Board approved the International Standard on Sustainability Assurance (ISSA) 5000, General Requirements for Sustainability Assurance Engagements, for adoption, issue and prescription for use by auditors in South Africa. The approval includes the Conforming and Consequential Amendments to Other International Standards. This follows the International Auditing and Assurance Standards Board's (IAASB) release of ISSA 5000 in November 2024.

To read more click here.

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SUSTAINABILITY REPORTING AND ASSURANCE

Key Standards Developments

International Sustainability Standards Board (ISSB)

ISSB Jurisdictional Readiness Assessment Guide and tool added to ISSB adoption toolkit.

The ISSB has published the Jurisdictional Readiness Assessment Guide and toll as momentum continues to build towards the adoption or other use of ISSB Standards, this resource will support the adoption or other use of ISSB Standards.

ISSB extend particular thanks to World Bank Group (World Bank and the International Finance Corporation (IFC)) and the International Federation of Accountants (IFAC) for generously contributing boxes for inclusion in this publication. These boxes include case materials and insights drawn from their respective programmes, country engagements and research and analysis. Their contributions have strengthened the practical relevance and global applicability of this document.

Read more: Jurisdictional Readiness Assessment Guide

The use of IFRS Sustainability Disclosure Standards around the world.

The IFRS Foundation has updated the jurisdictional snapshots (high-level overviews) for those jurisdictions that have finalised their approach, but whose profiles are still in development, or whose regulatory status is in progress.

Read More: IFRS - Use of IFRS Sustainability Disclosure Standards by jurisdiction

The ISSB agrees on the proposed way forward for nature-related disclosures.

ISSB agreed on the way forward to propose the nature- related disclosures in the form of an IFRS Practice note statement. The Practice Statement would complement IFRS S1 and IFRS S2, without changing the requirements in the Standards.

Read more: IFRS - ISSB agrees on the proposed way forward for nature-related disclosures

The use of IFRS Standards by companies using the IR Framework.

The IFRS Foundation published the April 2026 Integrated Reporting and Connectivity Council meeting presentation summary to understand how companies are implementing IFRS S1, IFRS S2, and IFRS Accounting Standards (through the financial statements) in their 2025 Integrated Reports or separate (sustainability or climate) reports.

To read more click here

The Global Reporting Initiative (GRI)

GRI launches new guide to help companies succeed in their biodiversity reporting journeys

According to the GRI CEO 'Robin Hodess' "Nature is a precious resource, and companies are navigating growing expectations to address their impacts on biodiversity. While understanding how to communicate credibly on nature is urgent, it is also complex".

The GRI Biodiversity Standard, GRI 101, provides a roadmap for reporting on nature impacts. It enables companies to communicate their actions with clarity and accountability.
Decoding biodiversity impacts, a practical guide to corporate reporting with the GRI Standards is available now for free download.

[Read more: gri_decoding-biodiversity-impacts-e-book.pdf]

European Sustainability Reporting Standards (ESRS)

EU Commission European Commission Adopts Revised European Sustainability Reporting Standards

On 3 July 2026, the European Commission **("EC")** adopted revised European Sustainability Reporting Standards **("ESRS")** and, for smaller companies, a voluntary reporting standard.

The revised ESRS are intended to simplify sustainability reporting under the EU Corporate Sustainability Reporting Directive **("CSRD")**. The target of the EC is to reduce the administrative burden on EU businesses whilst maintaining high-quality disclosures. The revised ESRS are clearer and more succinct – the ESRS streamline processes by reducing the number of mandatory datapoints by more than 60% and the total number of datapoints by more than 70%. These changes are expected to reduce reporting costs by more than 30% per company.

EFRAG Calls for Balanced and Cost-Effective Approach to Proposed GHG Protocol Scope 2 Changes.

In response to the public consultation of the Greenhouse Gas Protocol on the proposed changes to Scope 2 Guidance, EFRAG submits its position, supporting improved comparability while asking for proportionality, clarity and careful cost-benefit consideration.

Read more: EFRAG Calls for Balanced and Cost-Effective Approach to Proposed GHG Protocol Scope 2 Changes | EFRAG

International Public Sector Accounting Board (IPSAB)

The International Public Sector Accounting Standards Board has released IPSASB SRS 1, Climate-related Disclosures, its first sustainability reporting standard for the public sector, closing a long-standing gap in how governments disclose exposure to climate risks and opportunities.

Read more: IPSASB Sets Global Climate Disclosure Rules for Governments - ESG News

International Federation of Accountants (IFAC)

Onset of Mandatory Sustainability Requirements Begins to Impact Global Reporting, Study by IFAC, AICPA and CIMA Finds.

An updated report from the International Federation of Accountants (IFAC), the American Institute of CPAs (AICPA), and the Chartered Institute of Management Accountants (CIMA) indicates that the global sustainability reporting landscape is becoming increasingly harmonised. This trend is being driven by a growing number of the world's largest companies that have either adopted, or are planning to adopt, the International Sustainability Standards Board (ISSB) Standards and the European Sustainability Reporting Standards (ESRS), helping to reduce fragmentation in sustainability reporting practices worldwide.

The report, The State of Play: Sustainability Disclosure and Assurance (Six-Year Trends and Analysis, 2019-2024), is the sixth annual benchmark of sustainability reporting and assurance practices of global companies in G20 jurisdictions. Because the newest data in the report is from 2024, due to the typical lag for sustainability information, the results likely understate the extent of movement toward more uniform standards.

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INTERNATIONAL BODIES

work in advancing Sustainability

Chartered Accountants Worldwide (CAW)

Chartered Accountants Worldwide | Network Member

The Chartered Accountants Sustainability Roadmap
As sustainability becomes a fundamental aspect of business operations and consumer expectations, the role of Chartered Accountants continues to evolve. This CAW roadmap is designed to guide Chartered Accountants in developing an understanding of sustainability and the implications it has for their professional responsibilities. While the guide is primarily intended for Chartered Accountants working in the private sector, its principles and recommendations are equally relevant to professionals in the public and non-profit sectors.

Read more: CAW-sustainability-roadmap-1.pdf

AI & Sustainability
For Chartered Accountants, the convergence of AI, sustainability and governance represents far more than a new reporting challenge. It presents an opportunity to help shape the way organisations create, measure and communicate value in an increasingly complex business environment.

For decades, the profession has played a critical role in building confidence in financial information through assurance, governance, risk management and accountability. Those same strengths are becoming even more relevant as organisations seek to navigate the opportunities and risks associated with AI-enabled decision-making and sustainability-related disclosures.

Read more: SustaiAI, Sustainability and the trust imperative - Why governance will define the winners of the next decade - Chartered Accountants Worldwide

Accounting for Sustainability (A4S)

A4S ACCOUNTING FOR SUSTAINABILITY

A4S and TNFD recently published the guides below .These provide practical insights and guidance for finance leaders on integrating nature-related considerations into decision-making, risk management, strategy, and reporting processes. As nature-related risks and opportunities continue to gain prominence in the sustainability, investments and financial reporting landscape, these guides offer valuable perspectives to support organisations in strengthening their approach to nature-related governance, disclosures, and value creation.

We encourage you to review the guide and consider its relevance to your organisation's sustainability and finance agenda. Please find the guides attached below for your reference:

TNFD Guide: Asking Better Questions on Nature - For Chief Financial Officers

This is the third guide in the series and is designed for

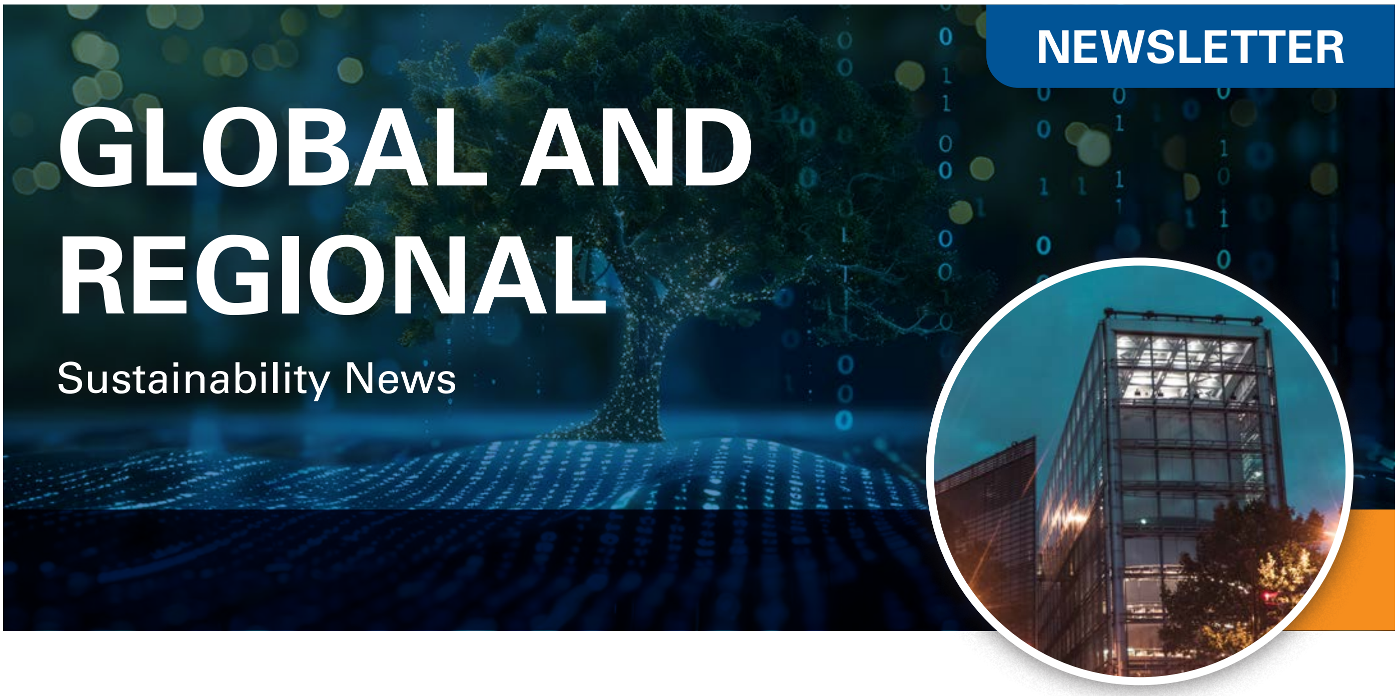
Chief Financial Officers (CFOs). The Asking Better Questions series is designed to help senior executives across business and finance identify critical insights about nature-related dependencies, impacts, risks and opportunities to inform their decision-making. (The first two guides were for chief investment officers at asset owners and board directors).

A4S Nature Guidance: The Links Between Nature and Climate and the Implications for Financial Decision Making

This is the second guidance in the series, following 'The Business Case for Nature'. The guide aims to help finance professionals understand the links between nature and climate, and how finance teams can integrate these considerations into financial decision making.

Guide here to read: Navigating the Reporting Landscape Fourth Edition

As nature-related risks and opportunities continue to gain prominence in the sustainability, investments and financial reporting landscape, these guides offer valuable perspectives to support organisations in strengthening their approach to nature-related governance, disclosures, and value creation.



GLOBAL AND REGIONAL

Sustainability News

Global News

AI's environmental cost soars as data centres consume more power than countries

Artificial intelligence is rapidly becoming a major global electricity consumer, with rising energy demand driving significant carbon, water and land-use impacts that policymakers and companies have not yet fully addressed, according to a recent new United Nations report.

[Read more: AI's environmental cost soars as data centers consume more power than countries | ESG Now]

UK Finalises Sustainability Reporting Standards Aligned with IFRS Sustainability Standards

The standards, aligned with the International Sustainability Standards Board's IFRS Sustainability Disclosure Standards, are now available for voluntary use. The Financial Conduct Authority is consulting on amendments to the UK Listing Rules, with the consultation open until 20 March 2026.

The move positions the UK alongside jurisdictions that are integrating the IFRS sustainability baseline into domestic law, reinforcing its bid to remain a global hub for sustainable finance.

[Read more: UK Finalises Sustainability Reporting Standards Aligned With IFRS Baseline - ESG News]

Regional News

The DFFE Proposes R625m Upgrade of SA's Air Quality Monitoring Network

The Department of Forestry, Fisheries and the Environment (DFFE) is preparing to invest in a major upgrade of its national air quality monitoring network. The network could change how the country tracks air pollution, enforces environmental regulations and protects public health.

Read more: https://www.esgnow.co.za/article/the-dffe-proposes-r625m-upgrade-of-sa-s-air-quality-monitoring-network

Eskom Launches 'Eskom Green' Targeting 32GW of Renewable Energy by 2040

Eskom Green will mainly operate as a renewable energy platform targeting industrial companies facing mounting pressure to reduce carbon emissions in line with global trade regulations, including the EU's carbon border adjustment mechanisms (CBAM).

Read more: https://www.esgnow.co.za/article/eskom-launches-eskom-green-targeting-32gw-of-renewable-energy-by-2040

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