

SUSTAINABLE DEVELOPMENT GOALS

2024 REPORT



SOUTH AFRICAN ACCOUNTING PROFESSION

Celebrating
YEARS
130

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 AGA(SA)

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HOW SAICA'S MEMBERS, ASSOCIATES AND TRAINEES ARE MAKING A DIFFERENCE



THE HOME OF
#DifferenceMakers

 SAICA | DIFFERENCE
MAKERS™

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FOREWORD

"This 2024 report highlights the diverse and impactful ways in which our community has contributed towards advancing sustainable development and creating meaningful change in South Africa and beyond."

Patricia Stock (CA(SA), Chief Executive Officer: SAICA

As we stand at the precipice of a new year, it is essential to reflect on the significant impact that our members, Associates and Trainee Accountants have made and the challenges that lie ahead. The efforts of our Difference Makers community have been nothing short of extraordinary, and the results are evident in the impact we have generated across various spheres of society.

As we reflect on the accomplishments of the past year, it is inspiring to witness the unwavering commitment of SAICA's community of members, associates, and trainee accountants in addressing some of the most pressing challenges of our time. This 2024 report highlights the diverse and impactful ways in which our community has contributed towards advancing sustainable development and creating meaningful change in South Africa and beyond.

The journey toward sustainable economic growth, environmental stewardship, and social equity continues to demand resilience, innovation, and collaboration. In the face of global uncertainties and local challenges, the dedication of our #DifferenceMakers has remained steadfast. From fostering financial literacy; driving inclusivity and inclusive economic growth to championing climate action and promoting access to quality education, their contributions underscore the transformative impact of our profession.

This report is a testament to the incredible impact of collective efforts. It encapsulates stories of leadership, innovation, and compassion, demonstrating the tangible difference that Chartered Accountants [CA(SA)], Associate General Accountants [AGA(SA)], Accounting Technicians [AT(SA)] and Trainee Accountants are making across sectors and communities. It also serves as a call to action for us all to amplify our efforts as we navigate the complexities of a rapidly evolving world.

As we look toward the future, we reaffirm our commitment to empowering our members and fostering a culture of responsibility and purpose. Together, let us continue to lead with integrity, inspire change, and contribute to building a sustainable and equitable society.

Thank you to every member, associate, and trainee who has contributed to these efforts. Your work is not only shaping our profession but also steering the world toward a brighter and more sustainable future.

With gratitude and hope.

Patricia Stock (CA(SA))
Chief Executive Officer: SAICA

Please note that SAICA prepares this annual report based on inputs submitted by members in business through its annual SDG survey as well as through the entries it receives for the annual SAICA Chairman's Difference Makers Awards, Top 35 Under 35 and the Trainee Trailblazer Awards. However, due to space constraints, not all information received is able to be included in the final report, instead what is presented is a sample of the inputs received.

EXECUTIVE SUMMARY

This report highlights the South African Institute of Chartered Accountants' (SAICA) sustained commitment to advancing the UN Sustainable Development Goals (SDGs) through a targeted, profession-driven approach that fosters meaningful contributions toward sustainable development.

Anchored by the theme of the 2024 UN SDG Summit, "Accelerating Progress Amid Global Challenges," the report captures SAICA's evolving role in aligning the accountancy profession with a sustainable and inclusive future, showcasing how SAICA and its members are addressing critical socio-economic and environmental priorities in South Africa.

The report provides a comprehensive assessment of the national SDG landscape in 2024, with a comparative lens on the country's progress toward these global targets. SAICA's efforts demonstrate a dual commitment: to support the development of an equitable economy and to contribute to a more transparent, accountable, and resilient business environment in South Africa.

Through both strategic initiatives and active engagement, SAICA members have championed projects across diverse domains - from education and wellness to economic equality and climate resilience - providing concrete examples of how accountancy professionals can directly impact the SDGs.

This report is intended to offer stakeholders a detailed overview of SAICA's contributions to the SDGs in 2024. By showcasing its initiatives and member-led projects, SAICA aims to underscore the profession's potential to drive both national and global progress toward the SDGs.

KEY HIGHLIGHTS

- **Strategic National Impact:** SAICA's projects reflect high-impact areas, including education, socio-economic empowerment, and environmental stewardship, emphasising the profession's dedication to societal well-being.
- **Member-led Initiatives:** Featured projects highlight the innovative ways in which SAICA members are leveraging their expertise to tackle pressing challenges and improve resilience at the grassroots level.
- **Sector-wide Leadership:** SAICA's role in convening dialogues on sustainability underscores its commitment to a responsible, future-focused profession that values transparency and accountability.

As SAICA reaffirms its dedication to sustainable development, this report captures a crucial moment in the accountancy profession's journey, spotlighting how SAICA and its members are contributing to a legacy of responsible business and social responsibility in South Africa. SAICA's ongoing and evolving commitment to the SDGs demonstrates an inspiring pathway for professionals who seek to make a difference on both a national and global scale.

¹ Prepared in collaboration with SustainableDNA, this report reflects SAICA's commitment to sustainability and our shared goal of supporting impactful contributions to the UN SDGs.

INTRODUCTION

As the world inches closer to 2030, the target date for achieving the UN SDGs, it's essential to assess the progress and the roles different sectors play in advancing this global agenda. SAICA, representing the accountancy profession in South Africa, is uniquely positioned to drive economic, social, and environmental change.

This report provides a comprehensive overview of the SDG initiatives led by SAICA and its members over the past year. A key feature of this edition is a comparative status update that measures South Africa's SDG progress against previous years and global trends. By understanding both the challenges and opportunities that lie ahead, this report sets the stage for meaningful contributions from SAICA and its community.

PURPOSE OF THE REPORT

The purpose of this SDG report is to provide a thorough account of SAICA's strategic initiatives and member-led contributions to advancing the Sustainable Development Goals, both nationally and globally. Through this report, SAICA aims to illuminate its journey towards embedding sustainability within the accountancy profession while addressing progress, barriers, and opportunities associated with the SDGs. By reflecting on the pivotal role of accountancy in achieving the SDGs by 2030, the report not only celebrates milestones and individual efforts but also fosters a sense of collective accountability. SAICA's vision is to reinforce the influence of accountancy in promoting transparent, measurable, and actionable sustainability efforts, demonstrating the profession's ability to address urgent global and national challenges.

SCOPE OF THE REPORT

The report draws on information and insights collected from various SAICA initiatives and annual recognitions, particularly through SAICA's annual SDG survey and submissions from the SAICA Chairman's Difference Makers Awards, Top 35 Under 35, and Trainee Trailblazer Awards. These sources provide a rich collection of member-led projects and initiatives that exemplify the role of accountancy in sustainability. However, given the expansive nature of the SDGs and the volume of contributions received, the report presents a representative sample that best illustrates SAICA's and its members' impact. This curated approach allows for a cohesive yet varied portrayal of SAICA's influence, offering readers insight into the diverse ways members are making strides toward achieving the SDGs.

SDG DASHBOARD AND TRENDS FOR SOUTH AFRICA

In the picture painted by the United Nations' most recent report on the progress of Agenda 2030 for Sustainable Development, the hopes for all member states to achieve their SDG targets are incrementally being eroded by the devastating material conditions that persist in the 'post-pandemic' era. Notably, the momentum for realising the goals and targets of several SDGs - namely Zero Hunger, Sustainable Cities and Communities, Life Under Water, Life on Land, and Peace, Justice and Strong Institutions - has stagnated with a significant regression in the obesity rate (SDG 2), life expectancy at birth (SDG 3) press freedom (SDG 16), the Red List Index (SDG 15) which is a measure developed by the International Union for Conservation of Nature (IUCN) to track changes in the overall extinction risk of species over time, and sustainable nitrogen management (SDG 12).



Figure 1: World SDG Dashboard 2024 (Sachs et al, 2024)

With just six years remaining to the 2030 deadline, it is clear that current progress falls far short of what is required to achieve the SDGs. The 2024 UN Sustainable Development Goals (SDG) report delivers a stark warning: with only 17% of the targets on track, the world is far from meeting its 2030 goals; highlighting the need for significant investment and increased global cooperation to address critical challenges, such as poverty, hunger, and climate change. It points to setbacks caused by the COVID-19 pandemic, escalating geopolitical tensions, and the intensifying climate crisis. These crises have collectively pushed millions into extreme poverty, exacerbated food insecurity, and contributed to record-breaking global temperatures, nearing the critical 1.5°C threshold.

² Sachs, Lafortune, and Fuller, 'The SDGs and the UN Summit of the Future. Sustainable Development Report 2024'.

³ United Nations, 'The Sustainable Development Goals Report 2024'.

THE REPORT

The report emphasises the urgent need for international collaboration to accelerate progress on the SDGs. UN Secretary-General António Guterres calls for bold and immediate action to close the significant SDG investment gap, estimated at \$4 trillion annually in developing countries. The report also highlights alarming trends, such as an unprecedented rise in forced displacement, increasing civilian casualties in conflicts, and growing debt distress among low-income nations. Without major shifts in financing, peace-building, and effective partnerships, the transformative potential of the SDGs will remain unrealised.

Despite these challenges, the report identifies areas of progress that offer hope. Success stories, such as advancements in renewable energy, gender parity in education, and increased internet access, demonstrate that rapid change is possible. With upcoming global events like the Summit of the Future, there are critical opportunities to renew SDG momentum, reform the global financial system, and drive political commitments into tangible actions. However, as UN Under-Secretary-General Li Junhua stressed, "the time for words has passed"—the world must act decisively to achieve the SDGs.

A SNAPSHOT OF SOUTH AFRICA'S PROGRESS

South Africa's approach to the Sustainable Development Goals (SDGs) aligns closely with its National Development Plan (NDP) 2030, which emphasises goals related to poverty eradication, reducing inequality, improving education, and driving economic growth. The NDP underscores the SDGs as part of a broader agenda that seeks to elevate South Africa's socio-economic standing by addressing unemployment, health disparities, and inadequate infrastructure, all while promoting sustainable resource management. These policy linkages position certain SDGs, particularly those related to quality education (SDG 4), economic growth (SDG 8), and climate action (SDG 13), as priority areas. However, despite these policy intentions, translating commitments into progress has proven challenging.



Figure 2: SDG National Priorities (UNDP, 2024)

2024 SDG INDEX | PART 2

SDG PROGRESS

In terms of actual progress made, South Africa's performance on the SDGs has seen limited advancement. Recent global assessments indicate that the country's ranking on the SDG Index has slipped from 110 to 115 out of 167 UN member states, suggesting stagnation or regression in areas such as poverty reduction, environmental sustainability, and economic inclusivity. Contributing factors include the persistent economic challenges, high levels of unemployment, inequality, and the socio-economic impacts of both the COVID-19 pandemic and recent energy crises.

COUNTRY RANKING **115** /167

OVERALL PERFORMANCE

In summary, while South Africa has set ambitious goals through national policies that align with the SDG framework, its actual progress remains hindered by complex socio-economic and environmental challenges. The UN's continued involvement provides critical support in addressing these constraints, enabling South Africa to advance on key SDGs. This backdrop presents a unique opportunity for SAICA to amplify its role in sustainable development.

By leveraging the accountancy profession, SAICA envisions a future where financial and sustainability expertise is integral to the country's SDG progress, positioning the profession as a vital contributor to achieving the 2030 agenda.

⁴ Sachs, Lafortune, and Fuller, 'The SDGs and the UN Summit of the Future. Sustainable Development Report 2024'.

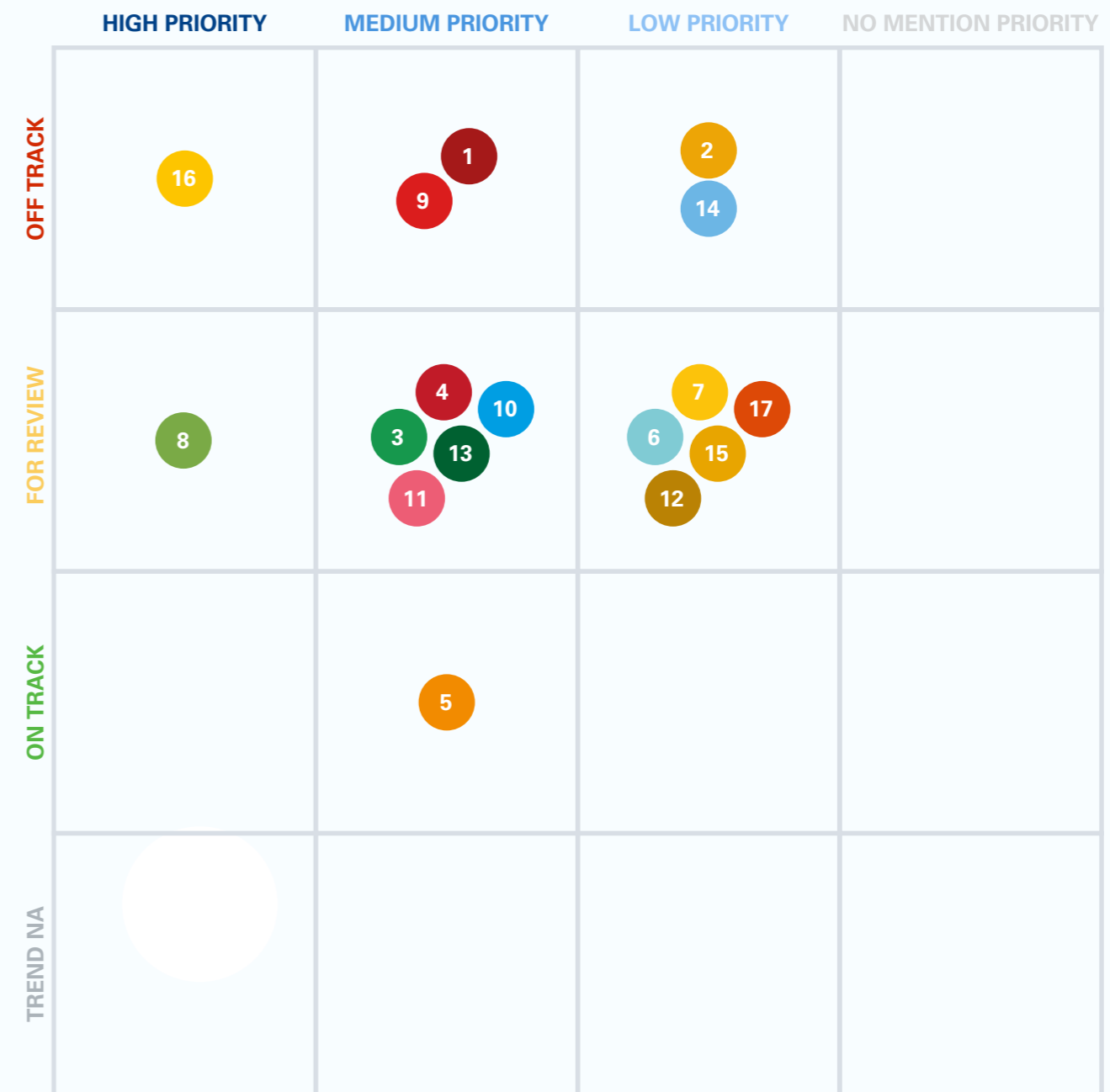


Figure 3: South Africa's SDG Trends & SDG National Priorities (UNDP, 2024)

SAICA'S VISION | PART 1

ACCOUNTANCY AS A DRIVER FOR THE SDGS

With 2030 on the horizon, assessing progress toward the UN SDGs and identifying the pivotal contributions from various sectors has never been more critical. The accountancy profession, in particular, holds unique potential to support sustainable development at both systemic and practical levels.

SAICA, representing the accountancy profession in South Africa, is uniquely positioned to drive economic, social, and environmental change. This report provides a comprehensive overview of the SDG initiatives led by SAICA and its members over the past year. A key feature of this edition is a comparative status update that measures South Africa's SDG progress against previous years and global trends. By understanding both the challenges and opportunities that lie ahead, this report sets the stage for meaningful contributions from SAICA and its community.



SAICA'S STRATEGIC PRIORITIES

SAICA aligns itself with the Sustainable Development Goals insofar as it has crafted a strategic framework that prioritises economic and social relevance, inclusivity, and partnerships—each contributing toward long-term impact within the accountancy profession and beyond.

"By embedding sustainability as part of our core mandate, we are fostering a profession that is not only adapting to global shifts but is also strategically positioned to contribute to economic reform, social justice, and environmental integrity"

- Milton Segal, Executive Director: Standards

These pillars reflect SAICA's commitment to sustainability through a range of initiatives spanning anti-corruption measures, economic engagement, and extensive advocacy. The organisation emphasises public accountability, submitting evidence-based recommendations to Parliament to support fair, sustainable economic policies. This multi-layered strategy aligns directly with SDG 16 (Peace, Justice, and Strong Institutions), ensuring SAICA's members contribute to ethical, transparent practices that benefit society.

SAICA's attractiveness and transformation strategic pillar champions diversity, equity, and inclusion (DEI), focusing on fair access to the profession for underrepresented groups. Through targeted initiatives aimed at education and entrepreneurship, SAICA promotes social equity and inclusivity across South Africa, reflecting SDGs 4 (Quality Education) and 8 (Decent Work and Economic Growth).

This strategic priority aims to remove barriers and expand opportunities within the profession, ensuring that the workforce reflects the diverse society it serves.

Furthermore, SAICA understands that partnerships are integral to advancing the SDGs, as outlined in SDG 17 (Partnerships for the Goals). The organisation actively collaborates with governmental bodies, industry regulators, and other professional organisations, amplifying its influence on the country's sustainability agenda. Over the next few years, SAICA intends to broaden this engagement by formalising certifications and designations in sustainability and assurance, thereby strengthening members' competencies in these fields.

With ongoing advocacy and engagement in national and global standard-setting, SAICA aims to establish itself as a leader in sustainable accounting, building trust within the profession while creating a foundation for accountability, transparency, and positive change.

THE ACCOUNTANCY PROFESSION AND THE SDGS

SAICA's strategic focus on transformation, economic relevance, and sustainability highlights the accountancy profession's vital role in advancing the Sustainable Development Goals (SDGs). Our efforts underscore the need for an expanded set of competencies within the profession—extending beyond traditional financial skills to encompass governance, management, and the strategic integration of sustainability.

Embedding sustainability into the accountancy skillset is fundamental to preparing emerging accountants with both the technical knowledge and the strategic insight necessary to lead and report on sustainability initiatives effectively. This shift is actively incorporated into professional training, with continuous learning programs designed to emphasise the importance of governance in meeting sustainability objectives.

Accountants are integral to building robust systems for managing, reporting, and verifying the effectiveness of sustainability measures. Though not direct implementers of projects like water conservation or waste management, accountants play a pivotal role in ensuring that these initiatives receive necessary financial backing and are integrated into broader corporate strategies. By emphasising metrics, governance, and strategic alignment, SAICA and its members contribute directly to SDG-aligned outcomes within their organisations.

Our advocacy work for sustainability frameworks, particularly the International Financial Reporting Standards (IFRS) in South Africa, enables SAICA to provide comparability and credibility within the sustainability reporting landscape, enhancing the profession's alignment with global standards.

"The accountancy profession can contribute by aligning competencies like integrated thinking and value creation with SDG goals"

- Patricia Stock, Chief Executive Officer

SAICA'S VISION | PART 2

Emerging trends in sustainability reporting offer two critical paths for SAICA's continued impact.

The first involves adopting recognised sustainability frameworks, fostering alignment with international standards and allowing the profession to serve as a bridge between local practices and global expectations.



The second trend broadens sustainability beyond mandatory reporting to encourage small and medium-sized enterprises (SMEs) and micro-enterprises—many of which are deeply integrated into local communities and committed to social impact—to embrace sustainability as a core principle. Encouraging these entities to adopt sustainability practices, regardless of legal requirements, allows them to remain relevant to industry trends while contributing meaningfully to community development and environmental conservation.



Innovation and technology will play increasingly central roles in empowering accountants to make a broader impact on the SDGs. Advancements in real-time data acquisition, data quality, and accessibility offer accountants the opportunity to focus on metrics critical to sustainable growth, streamlining processes for accurate, transparent reporting.

AI and automated reporting tools, for instance, provide the potential to strengthen sustainability functions, allowing accountants to assess and communicate environmental and social impacts with efficiency. By leveraging these technologies, accountants can develop reports that focus on SDG-specific measurements, thereby fostering a more comprehensive integration of SDG principles within organisational strategies and practices.



In embracing these new technologies, aligning with global frameworks, and fostering inclusivity in sustainability, SAICA positions the accountancy profession as a strategic partner in South Africa's journey towards achieving the SDGs. Through advanced competencies, forward-thinking methodologies, and a deep commitment to ethical and sustainable practices, SAICA aims to empower accountants to act as catalysts for positive change and sustainable development.

GLOBAL AND NATIONAL LEADERSHIP ROLE

SAICA has positioned itself as a leader in sustainability within the accountancy profession by leveraging advocacy, partnerships, and alignment with global reporting standards to actively influence the SDG agenda. Through strategic collaborations with key organisations like the International Accounting Standards Board (IASB) and partnerships with local entities such as the Johannesburg Stock Exchange (JSE) and the Companies and Intellectual Property Commission (CIPC), SAICA is deeply embedded in both the national and international sustainability discourse. By introducing international standards in South Africa and advocating for sustainable practices in accountancy, SAICA contributes significantly to shaping sustainability reporting frameworks and policies.

"SAICA remains at the forefront of advocacy and leadership, guiding industry alignment with sustainability goals while fostering collaboration across public and private sectors. This proactive stance positions SAICA as a trusted voice in advancing sustainability standards at both the domestic and international levels"

- Chris Mogale, Project Director: National Facilities Management



THE COMMITMENT

At the heart of this leadership is SAICA's commitment to engaging a broad range of stakeholders across government and industry. By fostering meaningful relationships with entities like the Department of Trade, Industry, and Competition, as well as the Ministry of Finance, SAICA reinforces its influence on sustainability policies and regulations in South Africa. These partnerships enable SAICA to drive an integrated approach to sustainability, aligning the accountancy profession with the country's broader development goals while also addressing global expectations.

In addition to formal partnerships, SAICA actively facilitates discussions and roundtables with national and international stakeholders, ensuring a continuous presence in the sustainability dialogue. These efforts enable SAICA to guide the accountancy profession in aligning with both local and global sustainability goals, fostering public-private sector collaboration to accelerate SDG progress. SAICA's proactive stance in convening these forums has positioned it as a trusted voice in advancing sustainability standards.

SAICA is committed to expanding its sustainability leadership by introducing more member-driven initiatives, enhancing certifications, and supporting competency development in sustainability-focused areas. This ongoing dedication will reinforce SAICA's role as a vital advocate for sustainable development, enabling its members to lead with accountability and transparency in the profession.



SDG 1

NO POVERTY



17



KNOWN PROJECTS

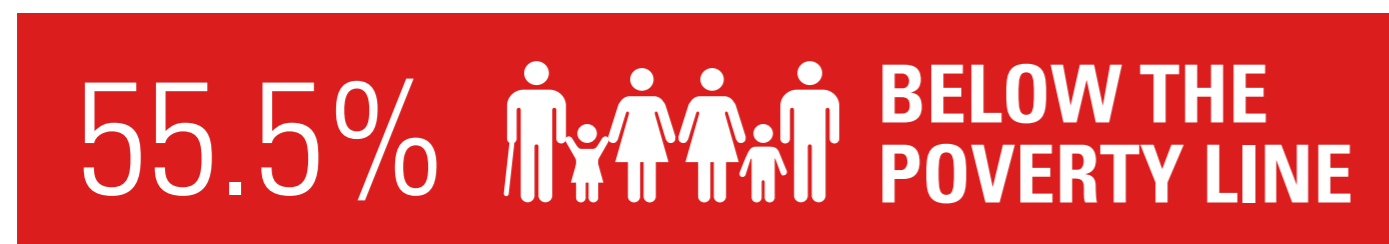


OVERVIEW

The COVID-19 pandemic and subsequent economic shocks have significantly impeded the progress towards eradicating extreme poverty by 2030. After decades of decline, the global extreme poverty rate rose in 2020 for the first time in years, increasing from 8.9% in 2019 to 9.7% in 2020. This set global efforts back by about three years. As of 2023, although the poverty rate in most middle- and high-income countries has returned to pre-pandemic levels, low-income countries are still struggling. The World Bank projects that 590 million people, or approximately 6.9% of the global population, will continue to live in extreme poverty by 2030 if current trends persist. Additionally, significant disparities remain across regions, with sub-Saharan Africa and parts of Asia experiencing slower recovery due to limited access to financial support. The situation is exacerbated by climate change, which continues to push millions of households into poverty as a result of natural disasters and economic losses, further complicating poverty eradication efforts.



In South Africa, poverty remains a pressing challenge. As of 2021, nearly 55.5% of the population lived below the national poverty line. Despite the introduction of several poverty alleviation programs such as the Social Relief of Distress (SRD) Grant, high levels of unemployment, inequality, and the long-term effects of apartheid continue to hinder poverty reduction efforts. The pandemic worsened the situation, with many losing jobs and livelihoods. While there have been attempts to rebuild the economy, the recovery has been uneven, particularly for marginalised and vulnerable groups, making the achievement of SDG 1 in South Africa increasingly difficult by the 2030 deadline.



SAICA'S CONTRIBUTIONS

SAICA's **Learnership Programme for People Living with Disabilities** exemplifies its commitment to creating economic opportunities and promoting inclusivity in the workforce. This initiative, managed under FASSET (the Finance and Accounting Services Sector Education and Training Authority), provides hands-on experience tailored to learners' career goals. Currently, ten learners living with disabilities are enrolled in a 12-month Customer Management learnership program at SAICA, offering both practical work experience and a formal qualification at NQF level 5.

Through this program, SAICA not only builds a talent pipeline within the finance and accounting sectors but also actively contributes to reducing unemployment among persons with disabilities—a demographic often marginalised in the job market. This project also aligns with SAICA's B-BBEE (Broad-Based Black Economic Empowerment) objectives, providing measurable social and economic impacts for the organisation and the broader community.



MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

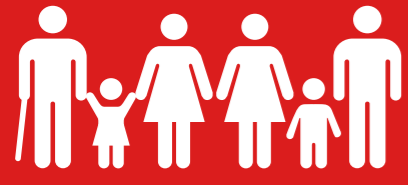
SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 1. These projects include, among others:

LALA UDILE FOUNDATION

Project Focus: Lala Udlile Foundation is a non-profit organisation that serves numerous rural areas around KZN with food and basic needs, with the aim to alleviate hunger and malnutrition. We target households where there are no bread winners in which survival is merely dependent on government grants.

Impact: 10 families and 2 child-headed families assigned to social workers

SDG Difference Maker: Minenhle Dlamini, CA(SA)



SDG 1

NO POVERTY



XO COLLECTIONS

Project Focus: Self-funded clothing manufacturing business offering work experience to the unemployed in South Africa.

Impact: 20 work opportunities offered to the unemployed

SDG Difference Maker: Xoliswa Hlongwane, CA(SA)

SLAY WITH KAY FITNESS

Project Focus: Slay With Kay Fitness addresses the lack of representation and access to quality active wear for plus-size women, a group often overlooked in the fitness industry. By creating and offering stylish, comfortable, and high-performance active wear, we empower plus-size women to feel confident and supported during physical activities.

Impact: Slay with Kay Fitness contributed directly to job creation through the employment of a black woman to lead shipping and fulfilment operations.

SDG Difference Maker: Khanya Modipa, CA(SA)

SANZAF

Project Focus: The South African National Zakah Fund (SANZAF) is a non-profit organisation dedicated to making a positive difference in the lives of those in need. Founded on the principles of social justice and community development, SANZAF endeavours to alleviate poverty, promote education, and enhance the overall well-being of individuals and communities across South Africa.

Impact:

- Over 4.3 million individuals have positively been impacted,
- 64 000 families have been provided with welfare relief, and
- Over 1 million benefitted from the Qurbani Programme.

SDG Difference Maker: Naadhirah Allie CA(SA)

EDUCATION FOR THEMBA

Project Focus: This personal initiative assists Themba (coming from an underserved and disadvantaged background with a single mother with limited income) with access to funded pre-schooling, assistance with homework and food each week for the mom and Themba.

Impact: Themba will be better prepared when entering the schooling system. The family is properly nourished.

SDG Difference Maker: Michelle Krastanov CA(SA)





SDG 2

ZERO HUNGER



9



KNOWN PROJECTS



OVERVIEW

Global hunger and food insecurity have remained persistently high, with little improvement since the sharp rise caused by the COVID-19 pandemic. As of 2023, between 713 and 757 million people worldwide are facing hunger, amounting to one in 11 people globally. In Africa, the situation is even more dire, with one in five people affected. The spillover effects of conflicts, such as disrupted supply chains, climate change, and economic instability, have worsened food insecurity. Almost 2.33 billion people are experiencing moderate to severe food insecurity, representing a significant global challenge.

1 / 11



PEOPLE GLOBALLY FACE HUNGER

Malnutrition remains a critical issue, especially among children. In 2022, approximately 148 million children under five years old were stunted, and current trends indicate that 19.5% of children under five will be affected by stunting by 2030. Rising obesity rates, along with undernutrition, highlight the need for more sustainable and resilient food systems. Achieving zero hunger will require urgent efforts to transform food systems and address these interlinked challenges.

In South Africa, food insecurity remains a significant issue, particularly in rural areas. The country has seen fluctuating progress due to a combination of economic challenges, unemployment, inequality, and climate-related impacts such as droughts. Despite several policies aimed at improving food production and nutrition, these efforts have been hampered by high levels of inequality. The rising cost of food and inflation, driven partly by global conflicts and supply chain disruptions, has exacerbated food insecurity for vulnerable populations.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 2. These projects include, among others:

ASHRAFUL AID

- Project Focus:** The organisation provides food relief programmes to alleviate hunger and malnutrition and also provides water security in regions affected by water shortages and poor infrastructure to address immediate and ongoing water needs.
- Impact:** 160,000 people benefitting from 40,000 food hampers, 200,000 people benefitting from hot meals, 200,000 people benefitting during the colder months through the winter warmth campaign.
- SDG Difference Maker:** Ismail Lambat, CA(SA)

SANZAF

- Project Focus:** The South African National Zakah Fund (SANZAF) operates as a non-profit organisation dedicated to making a positive difference in the lives of those in need. Founded on the principles of social justice and community development, SANZAF endeavours to alleviate poverty, promote education and enhance the overall well-being of individuals and communities across South Africa.
- Impact:** 64 000 families have been provided with welfare relief, over half a million meals have been served during the month of Ramadan, over 1 million benefitted from the Qurbani Programme, over 200 communities supported by water wells and over 4 million individuals have been positively impacted.
- SDG Difference Maker:** Naadhirah Allie CA(SA)

EDUCATION FOR THEMBA

- Project Focus:** This personal initiative assists Themba (coming from an underserved and disadvantaged background with a single mother with limited income) with access to funded pre-schooling, assistance with homework and food each week for the mom and Themba
- Impact:** Themba will be better prepared when entering the schooling system. The family is properly nourished.
- SDG Difference Maker:** Michelle Krastanov CA(SA)

PWC TAX AND LEGAL SERVICES MANDELA DAY INITIATIVE

- Project Focus:** Support for abandoned babies and sustainable food sources for the home and connected communities
- Impact:**
 - Donation of essential items: 67 each of peanut butter bottles, jam bottles, Epimax cream lotions, packs of nappies, and packs of wet wipes,
 - Creation of a vegetable and fruit tree garden for sustainable food source,
 - Support for the well-being of abandoned babies, and
 - Contribution to the community's food security.
- SDG Difference Maker:** Shirley Machaba CA(SA)



SDG 3

GOOD HEALTH AND WELL-BEING



21



KNOWN PROJECTS



OVERVIEW

The global health landscape has shifted dramatically post-pandemic. COVID-19 and its associated impacts have led to a decline in life expectancy across various regions. Additionally, non-communicable diseases (NCDs), mental health disorders, and inequities in healthcare access continue to be major challenges. The global goal of ensuring healthy lives and promoting well-being remains off-track, posing a significant challenge to achieving Sustainable Development Goal 3 (SDG 3).



In South Africa, health challenges are further exacerbated by high rates of HIV/AIDS, tuberculosis, and non-communicable diseases. While the country has made strides in healthcare access, inequalities persist, and post-COVID recovery efforts are crucial to improving the overall health system. South Africa's situation illustrates the global struggle to meet SDG 3, which aims to reduce mortality, combat diseases, and promote access to quality healthcare for all.

Addressing these challenges requires an integrated approach that strengthens health systems, promotes equitable access to care, and targets the social determinants of health, particularly in underserved populations.

SAICA'S CONTRIBUTIONS

The **SAICA Wellness Series 2024**, titled "Reimagining Mental Health: Take Your Power Back, Identify Red Flags & Break the Persistent Stigma in Society," underscores the need for renewed perspectives on mental health, particularly in light of ongoing global challenges. Running from April to October, the series focuses on destigmatising mental health, encouraging resilience, and discussing relevant topics through three webcasts. These include "Finding Resilience During Turbulence," "Mindful Masculinity: Exploring Men's Mental Health," and a final session targeting young professionals titled "Improving Mental Health as a Young Professional." To date, the series has received more than 820 views and reached over 13,000 people, with 640 social media engagements, demonstrating a strong impact on public awareness.

SAICA's **Effective Management of Organisational Health** framework also focuses on holistic employee wellness through four key pillars: Mental, Physical, Financial, and Social. This framework promotes work-life balance, healthy living, and access to quality healthcare, equipping employees with knowledge and resources on prevalent wellness issues. This commitment to employee health underscores SAICA's dedication to fostering a supportive, well-rounded work environment.

The **Gear up for Thuthuka** initiative is another inspiring project led by SAICA's CA community to raise funds for the Thuthuka Bursary Fund. Focused on matching a passion for fitness and wellness to a good cause, this initiative supports aspiring African and Coloured CAs(SA). With five marathons and a combined participation of over 100,000 racers and supporters, this effort has brought awareness and support to young professionals aspiring to become Chartered Accountants.

These projects collectively represent SAICA's proactive approach to advancing well-being and development, both within its organisation and across its professional community.



MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 3. These projects include, among others:

ASPIRE

Project Focus:

Aspire is a community and a platform for entrepreneurs and health professionals in the wellness space helping them to unlock their potential on a global scale with innovative and disruptive solutions.

Impact:

Launched in August 2023 and currently has 52 partners.

SDG Difference Maker:

Kalene Smalberger CA(SA)



SDG 3

GOOD HEALTH AND WELL-BEING



21



KNOWN PROJECTS



CHAIR DRIVE INITIATIVE

Project Focus: Raising awareness on mental health through an initiative to call a trainee per day to check up and monitor their progress and support trainees in need of assistance at work or personal life

Impact: Not Disclosed

SDG Difference Maker: Thembaletu Mchunu, Trainee

SLAY WITH KAY FITNESS

Project Focus: This project addresses the lack of representation and access to quality active wear for plus-size women, a group often overlooked in the fitness industry. By creating and offering stylish, comfortable, and high-performance active wear, they empower plus-size women to feel confident and supported during physical activities.

Impact: In 2024, Slay with Kay Fitness had a 20% increase in average order value. As the business continues to expand, the aim is to improve the fitness and wellbeing of plus-size women by providing active wear that truly meets their needs.

SDG Difference Maker: Khanya Modipa CA(SA)

PINK ODI FUND

Project Focus: The Central Gauteng Lions (then the Gauteng Cricket Board) founded the Pink Day ODI as an annual event where the Proteas swap their traditional green and gold cricket gear and wear pink to raise awareness of and funds for breast cancer education, treatment and research.

Impact: Since we launched the Pink Day ODI in 2013 over R7 million has been raised from sponsors, fans, Cricket South Africa and the players themselves in support of breast cancer.

SDG Difference Maker: Brecht Mohonathan, CA(SA)

KIWI CLINIC

Project Focus: Northam has two community trusts which fund local health and education initiatives. These efforts create sustainable growth, empower local businesses and improve the quality of life for community members. The Kiwi Clinic, close to Booyssendal, was constructed to ensure the adjacent Kiwi community, and surrounding communities have access to proper medical services to better their lives.

Impact: On average, the clinic assists +- 400 patients on a monthly basis on the following: chronic sickness, ANC (absolute neutrophil count), postnatal, child healthcare, family planning, HIV testing and counselling, mental health, etc.

SDG Difference Maker: Andile Jantjies CA(SA)

ROSE FOR GIRLS

Project Focus: The initiative aims to empower young girls to believe in themselves and dream big, reach for the sky and know anything is possible and achievable. It also aims give awareness to young girls on the impact of poor sex education.

Impact: Impacting young women in the region of Nkowa Nkowa (a town near Tzaneen in Limpopo).

SDG Difference Maker: Thelma Shivuri AGA(SA)

DADDY ISSUES

Project Focus: Daddy Issues is a novel that addresses and encourages reflection on family relationships and their impact on their mental and emotional well-being. The novel serves to facilitate deeper conversations on how family structures and parental relationships impact individuals throughout their lives, making it a valuable resource for both therapy and education.

Impact: The publishing of the book has resulted in multiple book reviews, feedback sessions with readers of the book and post talk conversations with the youth.

SDG Difference Maker: Onkabetse Rethabile Masobe CA(SA)

SOLIDARITY FUND

Project Focus: Solidarity Fund was established as a rapid response vehicle to mobilise SA in the fight against health, humanitarian and social effects.

Impact: The fund attracted local, regional and international donors and it attracted considerable public interest as it was a high-risk client. PwC released a credible audit report that enabled public accountability.

SDG Difference Maker: Shirley Machaba CA(SA)





SDG 4

QUALITY EDUCATION



31



KNOWN PROJECTS



OVERVIEW

Progress towards achieving quality education for all remains slow, with many of the 2030 education targets proving challenging to meet. In 2019, only 58% of students globally achieved a minimum proficiency in reading, and recent assessments reveal a notable decline in math and reading scores across numerous countries. Factors such as inadequate education infrastructure, teacher shortages, and insufficient teacher training persist. While technology offers new opportunities for education, it has widened the inequality gap, especially in marginalised and low-income communities. Accelerating progress is essential to achieve this goal and the broader 2030 Agenda. Enhanced investments in teacher development, digital learning, and accessible schooling will be crucial, alongside efforts to bridge the digital divide.

Recent global assessments, such as the 2022 OECD Programme for International Student Assessment (PISA), reveal significant drops in maths and reading proficiency. Maths scores fell by a record 15 points and reading by 10 points from 2018 to 2022, largely attributed to the impacts of COVID-19 and pre-existing challenges in education systems. Despite technological advancements that have broadened access to education, they have also exacerbated disparities. Millions of children, especially in marginalised and low-income communities, lack access to digital learning resources, further widening the education gap.

Global primary, lower secondary, and upper secondary school completion rates have improved slightly since 2015, yet regional disparities remain stark. For example, sub-Saharan Africa lags significantly behind, with only two-thirds of children completing primary school on time. Meanwhile, Eastern and South-Eastern Asia have shown remarkable progress, particularly in upper secondary completion. Girls have surpassed boys in primary and secondary school completion rates in many regions. However, in sub-Saharan Africa and Central and Southern Asia, boys still hold a slight lead in completion rates. This highlights a regional variance in gender equality in education. Globally, participation in pre-primary education has remained stagnant since 2015, with only 7 out of 10 children attending organised learning one year before primary entry. In sub-Saharan Africa and parts of Asia, less than half of children attend pre-primary programs, with financial barriers playing a major role.



Schools in low-income regions, particularly in sub-Saharan Africa, lack essential infrastructure such as electricity, Internet access, and sanitation facilities. Only half of primary schools in these regions have basic infrastructure to accommodate students with disabilities, limiting educational opportunities for vulnerable groups. A significant portion of teachers globally lack the minimum qualifications required for effective teaching. In sub-Saharan Africa, only 60% of pre-primary teachers and 70% of primary teachers meet national qualification standards. Teacher shortages, combined with insufficient in-service training, continue to be major challenges in achieving quality education.

South Africa has made progress in achieving near-universal access to primary education. However, challenges remain in ensuring equitable access to quality education, with significant disparities between urban and rural schools, as well as across socio-economic groups. The focus remains on improving teacher quality, investing in infrastructure, and addressing digital inequalities to ensure all children can benefit from quality education. Additionally, South Africa continues to grapple with low completion rates in secondary education and gaps in early childhood education services, particularly for low-income and rural communities.

South Africa is taking steps to enhance inclusivity in schools by promoting teacher development, modernising curriculums to incorporate technology, and addressing infrastructure deficits in disadvantaged areas. National policies are also geared toward preparing the next generation with sustainability and global citizenship skills, aligning with global trends that stress the importance of climate and sustainability education. However, much work remains to be done to bridge the gap in access and outcomes, particularly for vulnerable and marginalised students.

These trends underscore the need for targeted investments in education systems, particularly in teacher training, infrastructure improvements, and inclusivity to close the educational gap globally and meet the 2030 SDG targets.

SAICA'S CONTRIBUTIONS

SAICA has implemented an extensive array of impactful projects aimed at enhancing educational outcomes across South Africa, with a special focus on supporting learners from historically disadvantaged communities and fostering professional growth for educators and prospective Chartered Accountants.

The **SAICA Study Assistance Program** provides employees with access to qualifications through accredited institutions, strengthening SAICA's internal capability and fostering a culture of continuous learning. In 2024, SAICA supported 37 employees with a total investment of R1.2 million, contributing to the professional development within the organisation.

SAICA's **FASSET Development Camps** serve academically talented Grade 12 learners from under-resourced schools (Quintile 1-3), offering additional guidance in key subjects such as Mathematics, Accounting, and Physical Science. This year, over 3,350 learners attended these camps, bolstering their academic preparedness and supporting their aspirations for higher education.



SDG 4

QUALITY EDUCATION



31



KNOWN PROJECTS



SAICA'S CONTRIBUTIONS - CONTINUED

The **Mathematics Development Camps** similarly aim to bridge the educational divide, with gender-specific camps focused on the unique challenges boys and girls face in their academic journeys. These camps reach learners in Grades 11 and 12 across all nine provinces, providing both academic support and life skills. In 2024, 2,748 learners participated, gaining essential skills in Mathematics, Accounting, and Physical Science.

For educators, SAICA's **Educator Support Programs** provide vital upskilling opportunities to improve teaching practices in challenging subjects, including Mathematics, Accounting, and EMS. This year, 600 educators across six provinces participated, elevating the quality of instruction in their schools and empowering them to inspire future accountants.

The **SAICA Business Games and Accounting Olympiad** engage learners in interactive ways to foster an early interest in business and accounting. The Business Game teaches fundamental business concepts through a board game format, with SAICA trainees mentoring the learners. In 2024, 1,381 learners participated. The Accounting Olympiad, meanwhile, allows Grade 9 to 11 students to demonstrate and refine their accounting skills, engaging 2,230 learners.

In its **Career Promotion Program**, SAICA conducts school visits and targeted partnerships to promote its designations, emphasising the importance of Mathematics in career choices. This program reached a remarkable 118,670 learners in 2024, highlighting SAICA's commitment to nurture future accounting professionals.



The **Thuthuka Bursary Fund** supports African and Coloured students who are academically deserving yet financially constrained, funding them from their first year through postgraduate studies in Chartered Accountancy. Available at 13 South African universities, the fund accepted 242 students in 2023, who have now started their training in 2024. Thuthuka beneficiaries also benefit from psycho-social and wellness support, extended to their families at no cost.

Lastly, the **HDI PGDA Capacity Building Project** aims to accredit historically disadvantaged institutions (HDIs) at the PGDA level, enabling students at these universities to complete their entire academic journey without having to transfer institutions. In partnership with FASSET, this program supports students and educators alike, with alliance universities providing mentorship and teaching resources to ensure alignment with SAICA's competency framework.

Together, these initiatives represent SAICA's dedicated contributions to fostering educational access and quality across South Africa, equipping learners and professionals with the skills needed to succeed in the accountancy profession and beyond.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 4. These projects include, among others:

MAKOSI CONSULTING - 10,000 KIDS INITIATIVE

Project Focus: Makosi launched an initiative to re-establish the right to education for children in at-risk and impoverished areas around the world.

Impact: The aim of the initiative is to help 10,000 kids in this journey.

SDG Difference Maker: Darren Isaacs CA(SA)

THE INVIGILATOR APP

Project Focus: The Invigilator is a revolutionary EdTech company changing the landscape of online education by offering a first of its kind, affordable solution to assessment monitoring and proctoring. The Invigilator breaks down barriers in online education and revolutionises the way that online assessments are facilitated. This is done by providing an affordable, low data, proctoring solution compatible with entry-level devices. The results are credible online assessments performed in a controlled environment.

Impact: The Invigilator expanded its product offering by adding The Invigilator PC. The Invigilator PC provides a higher level of scrutiny during the invigilation process by, in addition to all the mobile app functionalities, adding video recordings as well as screen captures. Students' behaviour during assessments is monitored via their webcam and any resources accessed on the PC during invigilation is screen captured. During 2024 The Invigilator also integrated the mobile solution with the PC solution, allowing handwritten exams to be completed and uploaded efficiently as well.

SDG Difference Maker: Nicholas Riemer CA(SA)



SDG 4

QUALITY EDUCATION



31



KNOWN PROJECTS



XHUMA

Project Focus: Software as a service tool that employ AI to help students secure funding for tertiary studies.

Impact: Not Disclosed

SDG Difference Maker: Schalk Burger CA(SA)

AMAR CHARITY NPO

Project Focus: The organisation’s focus is to assist and empower underprivileged youth by providing school uniforms and stationery to encourage them to stay in school.

Impact: Not Disclosed

SDG Difference Maker: Amohelang Ditshego CA(SA)

NSPIRE

Project Focus: A footwear brand inspired by witnessing students at a rural primary school borrowing shoes to use the toilet. The company pledges for every five pairs of shoes sold, they would donate one pair of school shoes (through the assistance of a giving partner, Samaritan Feet SA).

Impact: Not Disclosed

SDG Difference Maker: Tinashe Zano CA(SA)

LONDON ARTICLE CLERKS ASSOCIATION (LACA – PRONOUNCED “LEKKER”)

Project Focus: LACA was created in 2022 as a way to bring together SAICA trainees completing their articles in London. Founded on three pillars – Community, Growth and Giving Back – they have hosted numerous events to promote networking, charity fundraising, mentorship and knowledge sharing.

Impact: So far, through the support of LACA members, £1,265 (over R29,000) has been raised for The Yandisa Foundation to educate two young girls from rural South African communities.

SDG Difference Maker: Elsè Hugo, SAICA Trainee

NEW WORLD. NEW SKILLS. PROGRAMME

Project Focus: The New World. New Skills. Programme, aims to ensure that no person is left behind in this digital economy.

Impact: Nearly 30,000 young minds in South Africa have been impacted through our collaboration with UNICEF in support of Generation Unlimited.

SDG Difference Maker: Shirley Machaba CA(SA)

MKHULISE YOUNG MINDS DEVELOPMENT PROGRAMME NPC

Project Focus: Improving lives through education in underprivileged areas:

- Improvement of teaching and learning in ECD centres.
- Capacitating ECD centres to build sound systems and sustainable practices.
- Tutoring of Grade 11 and Grade 12 students in Mathematics, Mathematics Literacy and Science.
- Support and endorsement from the Pinetown District Department of Education to align priorities.
- Research and analysis of the challenges experienced by pupils moving from ECD to foundation phase and from primary to secondary school levels.
- Upskilling the school management teams of 6 primary schools and 3 secondary schools in the KwaDabeka area with leadership capabilities.
- Partnering with Elangeni Tvet College for higher education to provide fit-for-purpose vocational opportunities within the manufacturing sector including bursaries and potential employment opportunities to students in our manufacturing plants within the Beier Group of companies who are the primary sponsors of this programme’s initiatives.
- Mkhulise Young Minds Development Programme NPC endeavours to develop a fully integrated program that will impact the educational lifespan of the youth in our catchment areas from ECD through to post-school bursaries, internships, learnerships and employment opportunities.

Impact: 7 pre-schools, 6 primary schools, 3 secondary schools, 1 tertiary institution

SDG Difference Maker: Arthi Daya CA(SA)



SDG 4

QUALITY EDUCATION



31



KNOWN PROJECTS



INTERNATIONAL WOMEN'S FORUM - YLC

Project Focus: The initiative capacitates young women to be effective & ethical leaders of tomorrow and to participate in mentorship, entrepreneurship and board leadership. The initiative also has "A Seat at the table" whereby young people are being capacitated to occupy seats where it matters.

Impact: Since the establishment of YLC, more than 200 young women benefited from board leadership programs and 1000 learners from high schools have benefited from career awareness sessions.

SDG Difference Maker: Tryphosa Ramano CA(SA)

DADDY ISSUES

Project Focus: Daddy Issues is a novel that addresses and encourages reflection on family relationships and their impact on their mental and emotional well-being. The novel serves to facilitate deeper conversations on how family structures and parental relationships impact individuals throughout their lives, making it a valuable resource for both therapy and education.

Impact: The publishing of the book has resulted in multiple book reviews, feedback sessions with readers of the book and post-talk conversations with the youth.

SDG Difference Maker: Onkabetse Rethabile Masobe CA(SA)

EDUCATION FOR THEMBA

Project Focus: This personal initiative assists Themba (coming from an undeserved and disadvantaged background with a single mother with limited income) with access to funded pre-schooling, assistance with homework and food each week for the mom and Themba.

Impact: Themba will be better prepared when entering the schooling system. The family is properly nourished.

SDG Difference Maker: Michelle Krastanov CA(SA)

ADOPT-A-SCHOOL FOUNDATION

Project Focus: There is a need to create conducive learning and teaching environments in disadvantaged schools in South Africa.

Impact: Improved learning and teaching environments in disadvantaged schools. Greater impact on the lives of many disadvantaged students. Over R6 million raised at the recent fundraising gala dinner.

SDG Difference Maker: Shirley Machaba CA(SA)

MOKGAMAPE FOUNDATION

Project Focus: Mokgamape Foundation was founded in 2021 and the need to implement this project was sparked by a realisation four black women, qualified Chartered Accountants who were raised and grew up in rural areas, had that education was indeed the key for a better future and an equaliser in an unequal economic and social society.

Impact: During their short existence, Mokgamape Foundation has significantly contributed to the lives of schooling youth by adopting the Letsatsing Science High School in the North West. The collaboration saw the school achieve a significantly improved matric pass rate of 86% for the class of 2023. This is an improvement of 21%, up from 65% in 2022.

SDG Difference Maker: Mampe Dolamo CA(SA)





29



KNOWN PROJECTS



OVERVIEW

Progress toward gender equality remains a significant challenge worldwide, with mixed results across various indicators. While advancements have been made, particularly in legal reforms, major issues such as gender-based violence, harmful practices, and underrepresentation of women in leadership positions persist.

Globally, the world continues to lag in achieving gender equality by 2030. Harmful practices, like child marriage and female genital mutilation (FGM), have decreased but not at a pace that matches population growth. Currently, one in five girls is still married before the age of 18, and over 230 million girls and women have been subjected to FGM, with high prevalence in Africa, Asia, and the Middle East. While countries have made some progress, particularly in reducing child marriage (with 68 million marriages averted over the last 25 years), the overall numbers remain staggering. New estimates also suggest that harmful practices like FGM have increased by 30 million cases in the last eight years, particularly in regions like Djibouti, Guinea, and Somalia where more than 90% of women and girls are affected. These figures highlight the continued vulnerability of young women and girls to harmful practices despite global efforts to curb them.

Despite these challenges, there has been some progress in the legal sphere. From 2019 to 2023, 56 countries implemented positive legal reforms aimed at advancing gender equality. These include reforms to eliminate discriminatory laws and establish equal rights to employment and economic benefits, such as lifting restrictions on women working in specific sectors and prohibiting marital rape. However, no country achieved a perfect score across all areas of gender equality legislation, and legal protections for women's land rights remain inadequate. Among 77 countries, only 20% have high levels of protection for women's land rights, with just nine countries legally ensuring women's access to financial resources to strengthen their land ownership.

Violence against women continues to be a pervasive issue, particularly for women with disabilities, who face higher rates of intimate partner violence compared to those without disabilities. Evidence from countries like Mongolia and Vietnam shows that women with disabilities are more likely to experience both physical and sexual violence from intimate partners. Despite this, women with disabilities remain underrepresented in surveys and studies on violence, limiting policy responses.

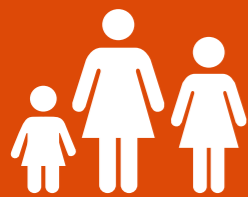
Women's ability to make autonomous decisions about their sexual and reproductive health also remains constrained globally. Data from 69 countries indicate that only 56% of married or in-union women aged 15-49 can fully make decisions regarding their sexual and reproductive health. While 89% can decide to use contraception, one in four women cannot make health-care decisions or refuse sexual relations. Regional disparities persist, with some areas in sub-Saharan Africa and Central and Western Africa seeing declines in reproductive health autonomy.

Overall, progress towards gender equality is uneven and slow. Stronger efforts are required to challenge deeply ingrained social norms, eliminate harmful practices, and dismantle discriminatory laws. Enhanced commitments to gender equality, particularly through investment in leadership development, legal reforms, and the protection of women's rights, are crucial to accelerating progress toward SDG 5 by 2030.

SAICA'S CONTRIBUTIONS

SAICA prioritises creating a workplace that fosters equality across genders through robust policies and inclusive practices. The SAICA **Gender Inclusive Policies & Practices** initiative is centred on bridging the gender gap within the organisation and ensuring equitable opportunities and representation. This commitment is rooted in SAICA's vision of achieving a sustainable future grounded in fairness and equal rights, where no gender faces barriers in terms of remuneration, career development, or representation.

To achieve this, SAICA has implemented gender-neutral Human Capital policies encompassing fair recruitment practices, unbiased compensation structures, and equitable access to study assistance and employee training programs. Currently, women make up 67.09% of SAICA's workforce, with 64% of those receiving study assistance and 62.98% of those enrolled in training programs being female. These figures highlight SAICA's commitment to empowering women within its ranks, advancing a culture that values gender equity and inclusivity. Through these efforts, SAICA supports transformation for women and girls, ensuring a balanced, diverse workforce that contributes to a more inclusive profession.



>230 MILLION GIRLS AND WOMEN SUBJECTED TO FGM (FEMALE GENITAL MUTILATION)

Women's participation in decision-making and leadership roles remains another area of slow progress. In 2023, women held only 26.9% of parliamentary seats worldwide, a modest increase from previous years. Gender quotas and political reforms have helped, yet parity in management positions remains elusive, with current rates suggesting it will take another 176 years to achieve equality in managerial roles. Although women account for 40% of global employment, they occupy only 27.5% of managerial positions, a figure unchanged since 2016. In public life, gains have been minimal, with notable progress in Sub-Saharan Africa where female managerial positions increased by 11.3 percentage points between 2000 and 2022, compared to only 2.8 percentage points globally.

Moreover, women continue to bear a disproportionate share of unpaid domestic and care work, spending 2.5 times more hours per day on such tasks than men. This imbalance traps women in cycles of poverty and inequality, limiting their participation in the labour market. Regional disparities are stark, with women in Northern Africa and Western Asia performing unpaid domestic work five times more than men, compared to two times more in Oceania, Europe, and Northern America.



SDG 5

GENDER EQUALITY



29



KNOWN PROJECTS

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 5. These projects include, among others:

YOUNG LEADERS CONNECT - IDEAL

Project Focus: Developing the next generation of ethical women leaders. It is anchored on the premise of mentorship and paying it forward to empower the future, because we believe that when leaders get better – everything gets better.

Impact: 50 IDEAL entrepreneurs taken in cohort 1 & 2; 20 Entrepreneurs taken under current cohort – resulting in a cumulative total of 70; 4 workshops & training benefiting +100 entrepreneurs; 3 IDEAL Entrepreneurship Pitching competition events held, prize of R100,000.00 for the past 2 years (2024 R180k) Total Cash given to entrepreneurs is R380k awarded to 9 women-owned businesses; More than 30 entrepreneurs have pitched their businesses over the 3 years.

SDG Difference Maker: Lerato Phelane, CA(SA)

BOSS BABE SA

Project Focus: A platform that helps share knowledge and skills to inspire and empower women leaders.

Impact: Exceeded over 50,000 community members across Instagram and LinkedIn.

SDG Difference Maker: Kovini Moodley CA(SA)

FASSET

Project Focus: The Financial & Accounting Services Sector Education and Training authority promotes and prioritises the upskilling of students through various skills programmes, learnerships, internships, bursary grants, financial and digital training, and research. FASSET also prioritises the development of female professionals at all levels of employment.

Impact: Over 400 women graduated through the Executive Development programme, 2,733 learners supported under academic support programmes, 27,143 learners supported in lifelong learning programmes, 934 beneficiaries funded under the digital skills training programme and 2,455 beneficiaries funded under the internship programme.

SDG Difference Maker: Ayanda Mafuleka CA(SA), CEO of FASSET

AFRICAN WOMEN CHARTERED ACCOUNTANTS (AWCA)

Project Focus: AWCA serves to help encourage African women to enter the industry while also serving as a female advancement vehicle of empowerment and ending generational poverty.

Impact: More than 500 students reached through established Student Chapters at University campuses and 153 students sponsored by AWCA bursary programme to date.

SDG Difference Maker: Buhle Hanise CA(SA), Chairwoman of AWCA

THE TAMAR PROJECT

Project Focus: An organisation that restores dignity to gender-based violence (GBV) survivors by providing GBV shelters with care packages for distribution and connecting survivors to safe support networks.

Impact: Not Disclosed

SDG Difference Maker: Michelle Coetzee CA(SA)

PWC WOMEN IN LEADERSHIP MENTORSHIP CIRCLES

Project Focus: Addressing substantial barriers to advancement for women. Confronting ongoing challenges, bias, inequality and systemic barriers hindering women's progress in the workplace.

Impact: 23 events since 2020, reaching approximately 1800 participants since 2020

SDG Difference Maker: Shirley Machaba CA(SA)

NEW WORLD. NEW SKILLS. PROGRAMME

Project Focus: The New World. New Skills. Programme, aims to ensure that no person is left behind in this digital economy.

Impact: Nearly 30,000 young minds in South Africa have been impacted through our collaboration with UNICEF in support of Generation Unlimited.

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 5

GENDER EQUALITY



29



KNOWN PROJECTS



INTERNATIONAL WOMEN'S FORUM - YLC

Project Focus: The initiative capacitates young women to be effective & ethical leaders of tomorrow and to participate in mentorship, entrepreneurship and board leadership. The initiative also has "A Seat at the table" whereby young people are being capacitated to occupy seats where it matters.

Impact: Since the establishment of YLC, more than 200 young women benefited from board leadership programs and 1000 learners from high school benefited from career awareness sessions.

SDG Difference Maker: Tryphosa Ramano CA(SA)

ROSE FOR GIRLS

Project Focus: The initiative aims to empower young girls to believe in themselves and dream big, reach for the sky and know anything is possible and achievable. It also aims give awareness to young girls on the impact of poor sex education.

Impact: Providing an impact to young women in the region of Nkowa Nkowa (a town near Tzaneen in Limpopo).

SDG Difference Maker: Thelma Shivuri AGA(SA)

FARANANI RURAL WOMEN TRAINING INITIATIVE

Project Focus: This initiative was inspired by the high unemployment rate, poverty and inequality in the country. The main aim of the initiative is to provide business training to women from rural areas who are either already in business or interested in owning a business. Annually, they are able to make a notable difference in the lives of many amazing women through the Faranani Rural Women Training Initiative.

Impact: Thousands of sustainable jobs created. Positive contribution to the South African economy. Improved skills in marketing, pricing, costing, business planning and financial management for participants.

SDG Difference Maker: Shirley Machaba CA(SA)

PWC GENDER BASED VIOLENCE FUND (GBVF)

Project Focus: PwC South Africa has been entrusted with a vital role in supporting the Gender-Based Violence & Femicide Response Fund, a crucial initiative launched by the South African President in February 2021.

Impact: In late 2022, PwC took a significant step forward by introducing their Domestic and Gender-Based Violence policy, setting a precedent among the Big Four firms.

SDG Difference Maker: Shirley Machaba CA(SA)

FASSET INTERNATIONAL WOMEN'S FORUM SOUTH AFRICA WOMEN LEADERSHIP (FIWLP) PROGRAMME

Project Focus: The International Women's Forum South Africa (IWFSA) is the South African chapter of the International Women's Forum. It connects over 7,800 women leaders worldwide, advancing women's leadership and equality while building significant relationships between C-level women across countries and careers.

Impact: PwC has enrolled 30 ACI female employees in the IWFSA FASSET Women's Legacy programme. This programme aims to develop 1,000 women in the financial sector over a three-year period.

SDG Difference Maker: Shirley Machaba CA(SA)

PWC WOMEN IN LEADERSHIP MENTORSHIP CIRCLES

Project Focus: Addressing substantial barriers to advancement for women. Confronting ongoing challenges, bias, inequality and systemic barriers hindering women's progress in the workplace.

Impact: 23 events since 2020, reaching approximately 1800 participants since 2020

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 6

CLEAN WATER & SANITATION



9



KNOWN PROJECTS



OVERVIEW

Access to clean water and sanitation remains a critical global issue, and progress is insufficient to meet the 2030 targets. While strides have been made, over 2 billion people still lack access to safely managed water services. From 2015 to 2022, the proportion of the global population using safely managed drinking water increased from 69% to 73%. However, in 2022, 2.2 billion people still lacked safely managed drinking water, 3.5 billion were without safely managed sanitation, and 2 billion lacked basic hygiene services.

2022



2.2 BILLION LACK SAFE DRINKING WATER

By the end of 2024, the world will still face substantial water-related challenges exacerbated by climate change, increasing water demand, and aging infrastructure. Roughly half the world's population experiences severe water scarcity during part of the year, and one-quarter faces "extremely high" water stress. The regions of Central and Southern Asia, as well as Northern Africa, face particularly critical water stress levels, where water withdrawals exceed the available freshwater resources. In 2021, the global water stress level reached 18.6%, and the trend continues to worsen, particularly in agriculture, which accounts for 72% of global freshwater withdrawals. The water stress situation not only impedes economic and social development but also worsens environmental degradation. Water stress has devastating consequences, as it limits the availability of this essential resource, and combined with climate change, leads to disruptions in social stability and economic resilience.

Despite improvements, sanitation coverage remains inadequate. Globally, the share of the population using safely managed sanitation services increased from 49% in 2015 to 57% in 2022. However, 419 million people still practice open defecation, and 2 billion people lack basic hygiene services. Women bear the brunt of the burden, with those in low-income areas often responsible for collecting water in two out of three households. The global progress on water use efficiency—measured as GDP per cubic meter of water used—has risen by 19%, from \$17.4 per cubic meter in 2015 to \$20.8 in 2021. However, this improvement is unevenly distributed, with agriculture-dependent economies lagging behind more industrialised countries.

Globally, wastewater treatment remains inadequate, with 58% of household wastewater receiving safe treatment in 2022. In many countries, particularly low-income ones, the lack of proper wastewater treatment contributes to declining water quality. Furthermore, data gaps constrain global efforts to improve water quality, especially concerning industrial wastewater. Only 73 countries reported data on wastewater generation and treatment in 2022, revealing that 60% of total wastewater flows received at least secondary treatment.

Countries that share transboundary water bodies, such as rivers, lakes, and aquifers, require cooperation for effective management. In 2024, only 43 of the 153 countries that share transboundary waters had operational cooperation agreements covering 90% or more of these resources. Efforts to improve these arrangements are critical to ensuring sustainable management of shared water resources and enhancing resilience against climate change impacts.

South Africa continues to face substantial water and sanitation challenges, driven by rapid urbanisation, climate change, and an aging water infrastructure system. The country's water resources are under increasing stress, with many regions already experiencing water scarcity. Water demand is expected to increase sharply by 2030, while availability continues to be threatened by droughts and inefficient water management. Although progress has been made in rural areas, expanding access to water and sanitation services, urban centres still struggle with inconsistent water supply, poor water quality, and inadequate wastewater treatment. Currently, around 3 million South Africans lack access to a reliable water supply, and sanitation issues persist in informal settlements.

The South African government has recognised the urgency of these issues, prioritising infrastructure upgrades and investments to improve water management. However, significant gaps remain in wastewater treatment, where facilities often fail to meet safety standards. Furthermore, South Africa's transboundary water resources—shared with neighbouring countries—require robust cooperation agreements to ensure sustainable use amidst regional water stress exacerbated by climate change.

Achieving universal coverage of water and sanitation services by 2030 will require a dramatic increase in the rate of progress. A sixfold increase is needed for drinking water, a fivefold increase for sanitation, and a threefold increase for hygiene services. These efforts must be bolstered by robust cross-sector collaboration, innovative technologies such as artificial intelligence for water management, and stronger global coordination to effectively address climate change and water scarcity. Water management is essential for both social prosperity and peace. Accelerating progress toward SDG 6 demands enhanced investment, better data-driven decision-making, and the development of a skilled workforce to manage water resources sustainably.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 6. These projects include, among others:

TOILETRY DRIVES

- Project Focus:** Promoting and assisting fundraising within the Auditor General Northern Cape Business Unit for toiletry and sanitation products to be distributed to underprivileged and disadvantaged people.
- Impact:** Not Disclosed
- SDG Difference Maker:** Lisakhanya Nkomana, Trainee



SDG 6

CLEAN WATER & SANITATION



9



KNOWN PROJECTS



ASHRAFUL AID

Project Focus: The organisation provides food relief programmes to alleviate hunger and malnutrition and also provides water security in regions affected by water shortages and poor infrastructure to address immediate and ongoing water needs.

Impact: 12,000 people benefiting from bottled water distributed in crisis areas, installation of 5,000 litre tanks benefiting 5,000 people per tank, 10 new boreholes benefiting 10,000 people in schools, community centres and communities and 5,000 people benefiting from clean water through well installations.

SDG Difference Maker: Ismail Lambat, CA(SA)

SANZAF

Project Focus: The South African National Zakah Fund (SANZAF) operates as a non-profit organisation dedicated to making a positive difference in the lives of those in need. Founded on the principles of social justice and community development, SANZAF endeavours to alleviate poverty, promote education and enhance the overall well-being of individuals and communities across South Africa.

Impact: 64 000 families have been provided with welfare relief, over half a million meals have been served during the month of Ramadan, over 1 million benefitted from the Qurbani Programme, over 200 communities supported by water wells and over 4.3 million individuals have been positively impacted.

SDG Difference Maker: Naadhirah Allie CA(SA)

SCHOOL INFRASTRUCTURE PROJECT

Project Focus: For the Northam Group, as part of the commitment to the Social Labour Plan (SLP), the Zondereinde mine identified the need for infrastructure improvement in two schools: Caguba and St. Patrick's Secondary in the Eastern Cape area.

Impact: Each school received five new classrooms, waterborne ablution facilities, a borehole and a septic tank. Existing buildings were painted and repaired, and electrical wiring and ceilings were installed. Zondereinde also provided each student with school shoes and socks for the winter season.

SDG Difference Maker: Andile Jantjies CA(SA)

MDLULI SAFARI LODGE

Project Focus: Mdluli Safari Lodge was developed as a sustainable tourism initiative, anchored in the responsibility to sustainably improve lives and infrastructure for the Mdluli Community which receives direct financial and indirect social and economic benefits from lodge operations. The lodge creates skills development opportunities for employment that uplift members of the community while upgrading basic infrastructure such as sanitation facilities and schools.

Impact:

- Makoko Village Water System, >60 000 litres per day, cost of R1.5 million raised through donations.
- Poultry Project, Central eggs pack house in four (4) villages. Grant received R1.4 million from IDC.

SDG Difference Maker: Jeff Miller CA(SA)

NATURE FOR WATER FACILITY

Project Focus: The Nature for Water Facility partners with implementation organisations that focus on applying nature-based solutions to enhance water conservation and security in catchments across Africa, Europe, the Americas, and soon Asia.

Impact: GoFund K2C - improving the Kruger2Canyon NPO's technical capacity and sustainable funding plan to implement the K2C business case which, if realised, will lead to 8.6 million m3 of additional water yield, R605 million saved through avoided irrigation losses, 20,000 Ha of restored habitat, >590 000 tCO2e sequestered over the lifetime (30 years).

SDG Difference Maker: Zack Fineberg CA(SA)





SDG 7

AFFORDABLE & CLEAN ENERGY



10



KNOWN PROJECTS



OVERVIEW

Significant progress has been made in improving access to sustainable energy globally, with the number of people lacking access to electricity dropping from 958 million in 2015 to 685 million in 2022. The share of renewable energy in electricity generation continues to grow, reaching 29% in 2023. However, recent disruptions caused by the COVID-19 pandemic and geopolitical events like the war in Ukraine have slowed progress. These disruptions have particularly impacted financial flows to clean energy projects in developing nations, where investment is critical to achieving universal access.

Global access to clean cooking solutions also improved, with the deficit falling from 36% in 2015 to 26% in 2022. Yet around 2.1 billion people still rely on polluting fuels, and without accelerated interventions, 1.8 billion people may still lack access to clean solutions by 2030. The renewable energy sector continues to expand, with the capacity for generating electricity growing rapidly. However, challenges remain in sectors like heating and transport, which still depend heavily on non-renewable sources.

SOUTH AFRICA'S ENERGY TRANSITION

South Africa is at a critical juncture in its energy transition. While it remains heavily reliant on coal, contributing to its high carbon emissions, the government has made strides in integrating renewable energy through the Just Energy Transition program. This includes expanding solar and wind power as part of the country's broader strategy to reduce its carbon footprint and promote sustainable energy access. However, energy insecurity remains a key issue, as regular blackouts, known as load-shedding, continue to disrupt both economic activities and basic services. Addressing these challenges while scaling renewable energy investments is pivotal for South Africa's progress towards SDG 7 and climate goals.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 7. These projects include, among others:

EVERLECTRIC

Project Focus: Everlectric bundles commercial electric vehicles, a network of charging infrastructure, electricity (fuel) and an enabling digital IOT platform to provide a solution that reduces the barriers of EV adoption for clients.

Impact: Carbon dioxide savings: 840 Tons of CO2 to the end of December 2024. Their vehicles save 1 ton of carbon per vehicle per month.

SDG Difference Maker: Ndia Magadegela CA(SA); Paul Plummer CA(SA)

ELELWANI PROJECT

Project Focus: Elelwani is a vision lived out by Green Revolution Group which looks at investment from a sustainable development point of view. To date, Green Revolution Group has been involved in assisting building owners with Energy Performance Certificates, servicing the likes of Rebois Property Fund as a large commercial building owner in developing energy efficiency models for large commercial office buildings in an attempt to reduce their energy consumption and as such, their carbon footprint. Recently, Green Revolution Group has invested in the research and development of its first utility-scale solar power plant (Tshedza) based in Gombani, Limpopo. The plant should become operational by 2028, adding at least 20MW of renewable energy onto the South African grid.

Impact: As Tshedza is set to embed agriculture in its activity, they have to date provided labour to four contract staff members. The full impact of the project should be able to add more jobs, clean energy, and have a positive economic impact on its surrounding community.

SDG Difference Maker: Dunkiel Malofha, Trainee Accountant

NEDBANK CIB INVESTMENTS INTO ENERGY PROJECTS

Project Focus: The bank is cautious to only fund and support businesses that evidence progressive environmental practices and conduct their operations in a responsible manner that does not harm the environment and indeed prospers host communities. The funding is for renewable energy projects that are helping augment South Africa's diversification from thermal power.

Impact: The projects have resulted in multiple companies from medium to large corporations furthering the investment into renewable energy sources.

SDG Difference Maker: Nedbank

PWC NET ZERO INITIATIVE

Project Focus: PwC has made a global commitment to achieve net zero greenhouse gas (GHG) emissions and set near-term science-based targets. They are decarbonising the way they operate and decoupling their business growth from their emissions.

Impact: Increased transparency in ESG reporting. Switch to 100% renewable electricity across PwC firms. Reduction in air travel emissions by 50% from a FY19 base by FY30. Investment in carbon removal projects from 2030. Energy efficiency improvements in all offices

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 8

DECENT WORK & ECONOMIC GROWTH



42



KNOWN PROJECTS



OVERVIEW

Global progress towards sustained economic growth, decent work, and inclusive employment has been impacted by multiple challenges. In 2023, global unemployment reached a historic low of 5%, yet significant disparities persisted for women and youth, who continue to face higher rates of unemployment. The informal economy remains a critical issue, with over 2 billion people globally employed in informal jobs without social protection, particularly in least developed countries (LDCs) and sub-Saharan Africa. Youth unemployment also remains a global concern, with over one in five young people not in education, employment, or training (NEET).

Economic growth has slowed, with global real GDP per capita growth forecasted to stabilise at 1.8% by 2024, reflecting slower recovery from the COVID-19 pandemic, geopolitical tensions, and rising debt levels. Regions like sub-Saharan Africa have seen growth decline, and productivity growth remains stagnant globally, posing long-term risks to sustainable development.

In South Africa, unemployment remains a severe challenge, with a rate well above the global average. The country continues to struggle with slow economic growth, exacerbated by systemic issues such as inequality and the impact of the COVID-19 pandemic. The South African government is investing in green economy initiatives, including industrialisation efforts to create jobs, but progress remains slow. In line with the global challenges, informal employment and gender disparities persist, and more focus is required to formalise the economy and safeguard workers' rights.

Efforts to address these issues include a stronger emphasis on fostering entrepreneurship, accelerating innovation, and driving more inclusive economic policies, particularly those targeting vulnerable groups like women and youth.



SAICA'S CONTRIBUTIONS

SAICA's **Employee Engagement Initiatives** are central to fostering a workplace culture that supports both professional development and organisational effectiveness. Through an annual Employee Engagement Survey, SAICA gains insights into the levels of staff engagement and identifies opportunities for improvement. The survey's results inform targeted interventions, ensuring a fit-for-purpose approach to creating a positive organisational climate and fulfilling SAICA's mission through a highly engaged workforce.



In addition to internal engagement, SAICA actively promotes economic empowerment and skills development in SMMEs (Small, Medium and Micro Enterprises) through its entities, **The Hope Factory (THF)** and **SAICA Enterprise Development (SAICA ED)**. The group has achieved notable milestones, empowering 3,578 SMMEs since inception. SAICA ED provides strategic Enterprise and Supplier Development (ESD) programmes and customised projects that grow South Africa's entrepreneurial sector. They aim to foster Financial Excellence in entrepreneurs through the Chartered Accountancy profession. THF focuses on community upliftment by driving Socio-Economic and Skills Development, primarily for unemployed Black South Africans. These initiatives have delivered over 2,776 Socio-Economic Development interventions, contributing significantly to job creation and economic participation, especially among young graduates and aspiring entrepreneurs in South Africa. Through both internal and external engagements, SAICA's work under SDG 8 continues to support equitable growth and inclusive economic development.

3,578

SMEs & Entrepreneurs Empowered

1,025

Jobs Created

472

Youth Graduates Impacted

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 8. These projects include, among others:



SDG 8

DECENT WORK & ECONOMIC GROWTH



42



KNOWN PROJECTS

SYFT EDUCATION INITIATIVES

Project Focus: By partnering with universities and schools, Syft Analytics aims to equip future accountants and business leaders with the tools and experience they need to thrive in an increasingly digital world. They provide lectures and projects that expose students and business professionals to software that can accelerate their growth. This also empowers students to practically apply what they have been learning at university.

Impact: Stats: Syft Campus - Course completion
4 831 - 15% increase
4 840 new signups, total students 9 179
168 559 lesson completion, 19.4% increase

SDG Difference Maker: Jodilee Manuel, CA(SA)

YOUNG LEADERS CONNECT - IDEAL

Project Focus: Developing the next generation of ethical women leaders. It is anchored on the premise of mentorship and paying it forward to empower the future, because we believe that when leaders get better – everything gets better.

Impact: More than 300 mentees activated (46; 56; 115; 100), more than 50 mentors, and more than 200 student mentees reached to date.

SDG Difference Maker: Lerato Phelane, CA(SA)

JOB JACK

Project Focus: JobJack offers an online job platform to combat two of the most significant barriers job seekers currently face: access and affordability.

Impact: 2 million job seekers registered on the platform with 2,000 job seekers registering daily.

SDG Difference Maker: Christiaan van den Berg CA(SA) and Heine Bellingan CA(SA)

PUBLIC SPEAKING CLUBS

Project Focus: Promote and teach public speaking skills to fellow Auditor General Northern Cape trainees as part of the NCBUP.

Impact: Not Disclosed

SDG Difference Maker: Lisakhanya Nkomana, Trainee

NGUBANE

Project Focus: Ngubane is a medium-tier accounting and advisory firm that has been established for almost 30 years. The firm places focus on providing equality through investing in women and young professionals and its commitment to socio-economic development through job creation, community development projects and contributions to local economies.

Impact: Not Disclosed

SDG Difference Maker: Wilfred Bhekabantu Ngubane CA(SA) - Founder of Ngubane

BRIGHT PATH BUSINESS CONSULTANTS

Project Focus: The business provides opportunities to college students looking for 18-month placements in financial management, business management and marketing (to be funded by SETA).

Impact: Not Disclosed

SDG Difference Maker: TJ Ledwaba CA(SA)

THE UNCONVENTIONAL CA

Project Focus: The Unconventional CA is a firm which focuses on nurturing entrepreneurs by guiding corporates through enterprise and supplier development, as well as coaching and providing resources for startups.

Impact: Supporting close to 1,000 entrepreneurs globally and helping them thrive by providing tools to grow and access markets directly fostering economic transformation.

SDG Difference Maker: Jameel Khan CA(SA)

LONDON ARTICLE CLERKS ASSOCIATION (LACA – PRONOUNCED “LEKKER”)

Project Focus: LACA was created in 2022 as a way to bring together SAICA trainees completing their articles in London. Founded on three pillars – Community, Growth and Giving Back – they have hosted numerous events to promote networking, charity fundraising, mentorship and knowledge sharing.

Impact: There are currently 328 SAICA trainees in London who can benefit from the LACA community. LACA has also hosted six events this year creating opportunities for networking, mentorship, and professional growth.

SDG Difference Maker: Elsè Hugo, SAICA Trainee



SDG 8

DECENT WORK & ECONOMIC GROWTH



42



KNOWN PROJECTS



NEW WORLD. NEW SKILLS PROGRAMME

Project Focus: The New world. New skills. Programme, aims to ensure that no person is left behind in this digital economy.

Impact: Nearly 30,000 young minds in South Africa have been impacted through their collaboration with UNICEF in support of Generation Unlimited.

SDG Difference Maker: Shirley Machaba CA(SA)

CLODOR

Project Focus: Clodor is a thrift shop that promotes sustainability by encouraging the reuse and repurposing, often called upcycling, of pre-loved clothing. They can turn a former skirt into a two-piece set and everything in a between. Their aim is to make sustainable fashion accessible, empowering customers to make eco-friendly choices while looking stunning and feeling complete confidence.

Impact: While they have seen >80% customers returning for their products, in 2024, they experienced a number of customers also opting to be styled. With the fashion industry responsible for 10% carbon emissions (World Bank, 2019), and 20% of global water pollution (European Parliament, 2024), having customers opting for a complete wardrobe makeover using sustainable methods is a game changer. They are changing the world, one customer at a time.

SDG Difference Maker: Mavelous Mhlanga, Trainee Accountant

DEVELOPMENT FINANCE INSTITUTION - NATIONAL EMPOWERMENT FUND

Project Focus: National Empowerment Fund aims to reach all regions of South Africa, particularly the rural and peri-urban regions by assisting in job creation, economic participation in key sectors and empowering women participation in projects that contribute to economic growth.

Impact: Not Disclosed

SDG Difference Maker: Roe Senoana CA(SA)

FP&A APPRENTICESHIP

Project Focus: The apprenticeship aims to hire young data analysts with the required skills to be employed. The apprenticeship builds data analysts from the ground up using their unique approach of rapid development in the most important aspects of data analytics.

Impact: Apprenticeships work in 12-month cycles and at the end of each cycle, graduates go from earning nothing to having either full-time employment or fixed-term contracts with the apprenticeship having a 98% absorption rate.

SDG Difference Maker: Roger Knocker CA(SA)

PWC ENTERPRISE AND SUPPLIER DEVELOPMENT (ESD) INITIATIVE

Project Focus: PwC recognised the importance of supporting SMMEs for inclusive economic transformation considering that SMMEs are the backbone of the economy.

Impact: Assistance provided to 33 SMMEs in 2024. Development of nearly 90 businesses into climate-conscious and compliant suppliers.

SDG Difference Maker: Shirley Machaba CA(SA)

BUSINESS SKILLS FOR SOUTH AFRICA

Project Focus: Create sustainable jobs, increase wealth and eventually contribute to the SA economy.

Impact: PwC contributes R2.4 million to BSSA to provide business and entrepreneurial skills, create sustainable jobs, increase wealth and eventually contribute to the SA economy.

SDG Difference Maker: Shirley Machaba CA(SA)





SDG 9

INDUSTRY, INNOVATION & INFRASTRUCTURE



18



KNOWN PROJECTS



OVERVIEW

Progress towards SDG 9, which focuses on industry, innovation, and infrastructure, shows mixed results. Since 2022, global manufacturing growth has plateaued at around 2.7%, a level expected to persist into 2024 due to the lingering impacts of the COVID-19 pandemic, geopolitical tensions, and inflationary pressures. The medium- and high-tech manufacturing sector remains resilient, maintaining its value-added share at approximately 46%, though global emissions continue to rise despite reductions in CO2 emissions intensity.

The air transport industry is rebounding after the pandemic, with a 43% increase in passenger numbers and a 44% rise in revenues from 2021 to 2022. However, small enterprises continue to face challenges, especially in sub-Saharan Africa, where access to credit remains a significant barrier, with only 17% of small enterprises securing loans or credit lines.

Greater investment in research, development, and inclusive industrial policies is needed to accelerate progress, particularly in promoting sustainable industrialisation and expanding access to information and communications technology. Despite progress in broadband access, a 5% coverage gap persists globally, affecting underserved regions like sub-Saharan Africa and Oceania.



In South Africa, the focus remains on enhancing infrastructure to support green industrialisation, particularly in the renewable energy sector. However, significant infrastructure gaps, especially in rural areas, continue to hinder progress. Additionally, South Africa's manufacturing sector faces challenges similar to global trends, with limited growth and ongoing reliance on fossil fuels. While efforts are underway to develop the country's medium- and high-tech industries, more investment is needed to enhance competitiveness and support the green transition in line with global decarbonisation goals.

The government's emphasis on localised value chains, especially in the renewable energy sector, aligns with global efforts to promote sustainable industrialisation. However, access to credit for small enterprises and inadequate infrastructure in some regions remain barriers to achieving broader industrial development goals.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 9. These projects include, among others:

SUSTAINABLE DNA

Project Focus: Assisting clients to develop sustainability and climate action strategies, helping them to implement these and achieve their sustainability objectives and targets using AI-based Sustainability Management Solutions. Providing Sustainability and Climate Action training via AI-based Learning Management Solutions.

Impact: Not Disclosed

SDG Difference Maker: Belinda Carreira CA(SA)

SAICA SUSTAINABILITY FAQs

Project Focus: SAICA Sustainability Technical Committee had oversight on the development of the Sustainability Frequently Asked Questions (FAQs). These FAQs aim to support members to navigate sustainability standards such as the IFRS Sustainability Disclosure Standards by the International Sustainability Standards Board (ISSB), the GRI and the European Sustainability Reporting Standards (ESRS) released by the European Commission in 2023.

Impact: Not Disclosed

SDG Difference Maker: SAICA Sustainability Technical Committee

PWC SOUTH AFRICAN TECHNOLOGY AND INNOVATION CENTRE (SATIC)

Project Focus: SATIC was established in November 2023 to address the demand for digital business solutions, develop a future-fit talent pool and tackle youth unemployment in South Africa.

- Impact:**
- Creation of over 100 jobs by June 2024, with plans for 1000+ by 2027.
 - 50% female employees and 75% African, Coloured and Indian employees.
 - Development of youth through programmes focusing on social skills, technical knowledge, leadership and professional networking.
 - Addressing youth unemployment.

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 10

REDUCED INEQUALITIES



37



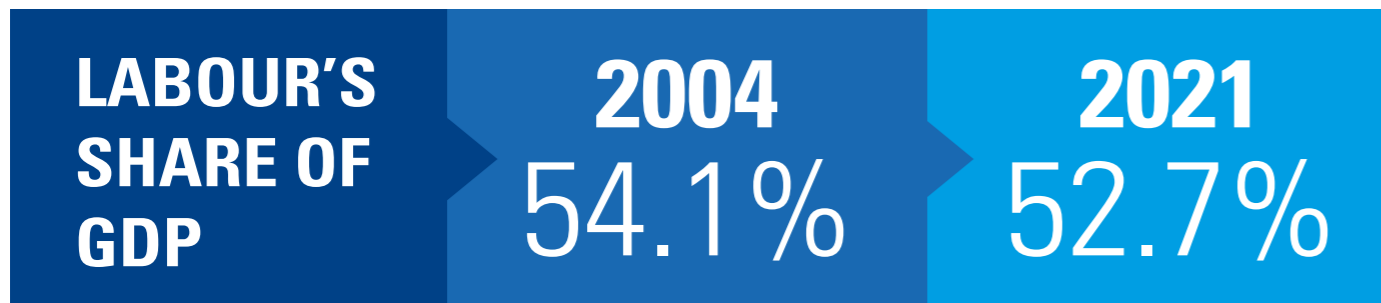
KNOWN PROJECTS



OVERVIEW

The reduction of inequality within and among countries, shows some improvement in specific areas, but challenges persist globally. Economic disparities continue to widen in many regions, and marginalised communities remain disproportionately affected. Recent findings indicate that while social assistance programs have mitigated some inequalities, especially post-pandemic, workers' wages still lag behind productivity, and the share of global GDP attributed to labour continues to decline, favouring capital returns instead.

The pandemic temporarily increased the labour income share of GDP, but this trend reversed as economies recovered. Labour's share of GDP dropped from 54.1% in 2004 to 52.7% in 2021, which means that income inequality among workers and owners of capital is expanding. Earnings from work, particularly crucial for vulnerable groups, have stagnated, exacerbating existing inequalities.



For the first time this century, the gap between wealthy and vulnerable countries is widening. Half of the 75 most vulnerable nations, home to a quarter of the global population, are experiencing slower growth rates than wealthier economies. One-third of these countries are poorer today than they were before the pandemic, with high levels of extreme poverty and hunger concentrated in these regions. Additionally, developing countries continue to have limited representation in international economic decision-making bodies, with only 37% of voting rights at the International Monetary Fund (IMF) and 39% at the World Bank.

Migration-related inequalities have intensified, with 2023 recording the highest number of refugee deaths, largely due to unsafe migration routes and conflicts in countries like Afghanistan, Syria, and Ethiopia. The global refugee population reached a historic high, doubling over the past decade. These trends highlight the urgent need for safe migration pathways and international cooperation to address migration-related inequalities.

In South Africa, historical inequalities rooted in apartheid continue to define the socio-economic landscape. Despite the country being one of the wealthiest in Africa, it remains one of the most unequal nations globally. Income inequality, unemployment, and limited access to quality education, healthcare, and services disproportionately affect marginalised communities. Efforts to address these disparities include government-led social protection programs and reforms aimed at inclusive economic growth, but significant challenges remain.

SAICA'S CONTRIBUTIONS

SAICA's work through **The Hope Factory (THF)** addresses social and economic inequalities through a strong emphasis on Skills Development and community upliftment. As part of the Learning and Development division, The Hope Factory delivers impactful Socio-Economic and Skills Development initiatives, resulting in mobilising economic activity, by enabling unemployed Black South African citizens (with a key focus on youth and women) to generate their own income. To date, The Hope Factory has empowered over 2,776 individuals.



By focusing on economic empowerment for underrepresented groups, SAICA's commitment to reducing inequalities is demonstrated through these measurable impacts, which directly contribute to more inclusive growth and enhanced economic participation. Through THF, SAICA not only fosters individual empowerment but also strengthens the broader community, aligning with the goals of SDG 10 to reduce inequalities within and among countries.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 10. These projects include, among others:

CAMPUS CONNECT

- Project Focus:** This is a web application that hosts over 300+ educational materials for commerce subjects from 1st year to CTA (Certificate in theory of accounting) students, who can access the materials for free.
- Impact:** In 2024 Campus Connect has seen 18K visitors on the web-app and 58K site views across 21 universities in South Africa.
- SDG Difference Maker:** Wamashudu Mukheli, Trainee Accountant



SDG 10

REDUCED INEQUALITIES



37



KNOWN PROJECTS



KUNOKHAR CHARTERED ACCOUNTANTS

Project Focus: Kunokhar is a business that contributes towards training hundreds of students in the Eastern Cape who are locked out of TVET College systems.

Impact: Not Disclosed

SDG Difference Maker: Rolihlahla Vuzane CA(SA)

PURSUE PURPOSE

Project Focus: A non-profit organisation aimed at empowering youth to discover their purpose and seeks to guide young individuals towards success by leveraging their skills, talents and passions.

Impact: Not Disclosed

SDG Difference Maker: Audrey Vanessa Dimakatso Job AGA(SA)

CAREER DAY INITIATIVE

Project Focus: Tintswalo Masai CA(SA) has an annual initiative where she visits her high school and other village high schools and provides career guidance and information on how to become a CA and ways of getting funding. Additionally, she takes time out to motivate the students by sharing her story and journey.

Impact: Not Disclosed

SDG Difference Maker: Tintswalo Masia CA(SA)

ASSOCIATION FOR THE ADVANCEMENT OF BLACK ACCOUNTANTS OF SOUTHERN AFRICA (ABASA)

Project Focus: ABASA aims to drive transformation in the profession by promoting the professional interests of Black accountants.

Impact: Not Disclosed

SDG Difference Maker: Linda Maqoma AGA(SA) - ABASA National President

PWC WOMEN IN LEADERSHIP MENTORSHIP CIRCLES

Project Focus: Addressing substantial barriers to advancement for women. Confronting ongoing challenges, bias, inequality and systemic barriers hindering women's progress in the workplace.

Impact: 23 events since 2020, reaching approximately 1800 participants since 2020.

SDG Difference Maker: Shirley Machaba CA(SA)

NEW WORLD. NEW SKILLS PROGRAMME

Project Focus: The New World. New Skills. Programme, aims to ensure that no person is left behind in this digital economy.

Impact: Nearly 30,000 young minds in South Africa have been impacted through our collaboration with UNICEF in support of Generation Unlimited.

SDG Difference Maker: Shirley Machaba CA(SA)

CLODOR

Project Focus: Clodor is a thrift shop that promotes sustainability by encouraging the reuse and repurposing, often called upcycling, of pre-loved clothing. They can turn a former skirt into a two-piece set and everything in between. Their aim is to make sustainable fashion accessible, empowering customers to make eco-friendly choices while looking stunning and feeling complete confidence.

Impact: While they have seen >80% customers returning for their products, in 2024 they experienced a number of customers also opting to be styled. With the fashion industry responsible for 10% carbon emissions (World Bank, 2019), and 20% of global water pollution (European Parliament, 2024), having customers opting for a complete wardrobe makeover using sustainable methods is a game changer. They are changing the world, one customer at a time.

SDG Difference Maker: Mavelous Mhlanga, Trainee Accountant

SERVICE DELIVERY CENTRE AFRICA (SDC)

Project Focus: Established as part of PwC's Assurance transformation programme to improve audit quality, reduce costs and address youth unemployment in Africa.

Impact: Employment of over 400 staff who are not pursuing CA(SA) route, with 71% women and 83% African, Coloured and Indian.

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 10

REDUCED INEQUALITIES



SKILLS PANDA YOUTH DEVELOPMENT INITIATIVE

Project Focus: PwC recognised the importance of driving transformation in South Africa's workforce and addressing the skills gap among youth with disabilities.

Impact: Since 2019, PwC has invested in the learning paths of approximately 225 black South African youth with disabilities, accelerating youth development and employment in South Africa.

SDG Difference Maker: Shirley Machaba CA(SA)

MOKGAMAPE FOUNDATION

Project Focus: Mokgamape Foundation was founded in 2021 and the need to implement this project was sparked by a realisation four black women - qualified chartered accountants who were raised and grew up in rural areas - had that education was indeed the key for a better future and an equaliser in an unequal economic and social society.

Impact: During their short existence, Mokgamape Foundation has significantly contributed to the lives of schooling youth by adopting the Letsatsing Science High School in the North West. The collaboration saw the school achieve a significantly improved matric pass rate of 86% for the class of 2023. This is an improvement of 21%, up from 65% in 2022.

SDG Difference Maker: Mampe Dolamo CA(SA)

TRUEWOOD FURNITURE

Project Focus: Truewood Furniture designs, manufactures, and sells world-class furniture. Its real mission is to grow the company and give as many South Africans as possible an opportunity to improve their lives. That's why it procures from local suppliers and manufactures every single product in-house. Truewood is committed to empowering South Africans by investing in our people, communities, and country.

Impact: Truewood currently employs over 200 people and has 10,000 square meters of production facilities. It also has 12 retail shops in premier malls in and around Gauteng.

SDG Difference Maker: Frits Reyneke CA(SA)





SDG 11

SUSTAINABLE CITIES & COMMUNITIES



11



KNOWN PROJECTS



OVERVIEW

As urbanisation continues to rise, with over half of the world’s population currently living in cities - a figure projected to reach 70% by 2050 - the focus on making cities inclusive, safe, and resilient has become more pronounced. However, cities are grappling with substantial challenges, especially related to housing, infrastructure, and environmental sustainability.

In 2022, about 1.12 billion people lived in slums or informal settlements, marking a slight increase from 2015. This issue is particularly acute in sub-Saharan Africa and Eastern and South-Eastern Asia, where slum populations have grown. Unregulated urban sprawl, driven by low-density development, threatens the natural environment and limits access to essential services. From 2000 to 2020, cities expanded up to 3.7 times faster than they densified, contributing to issues like habitat loss, increased air pollution, and inadequate infrastructure.

Public transportation access remains a significant concern, with only 6 in 10 urban residents globally having convenient access to transport systems. This figure is even lower in least-developed countries (LDCs), where just 4 in 10 people can easily access public transport. Similarly, access to open public spaces is limited, with only 40% of urban dwellers able to reach such spaces within a short walking distance.

4/10
PEOPLE HAVE ACCESS TO TRANSPORT

Air quality has improved in several regions but still poses a serious public health risk. Despite a global decrease in particulate matter (PM2.5) concentrations, levels remain well above recommended guidelines in many regions, particularly in sub-Saharan Africa and Northern Africa, where air pollution is worsening.

South Africa’s major urban areas, like Johannesburg and Cape Town, are making strides in adopting green building practices and promoting urban sustainability. However, the country faces a housing crisis, with a significant number of residents living in informal settlements. Additionally, access to public transport and open public spaces remains uneven, particularly affecting low-income communities. Efforts to combat these issues include infrastructure investment and policies aimed at sustainable urban development, but challenges related to inequality, pollution, and unregulated sprawl persist.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 11. These projects include, among others:

VALUE CHAIN SUSTAINABILITY INSIGHTS TOOL

Project Focus: The PwC Value Chain Sustainability Insights brings automated emissions reporting to an organisation's supply chain. This allows business leaders to understand where in their supply chain these emissions come from, how to track emissions and gain insights on how to actively reduce emissions.

Impact: Value Chain Sustainability Insights brings automated emissions reporting to an organisation's supply chain. It allows business leaders to understand where in their supply chain these emissions come from, how to track emissions, and gain insights on how to actively reduce emissions.

SDG Difference Maker: Shirley Machaba CA(SA)

QUEEN OF PROPERTIES

Project Focus: Transforming the property investments industry through innovation, education and transformative leadership. The goal is to eradicate poverty in communities whilst advocating for good mental health, cultivating new innovative mindsets for property investments by providing quality education and building sustainable cities and communities through collaboration.

Impact: Assisted Lonsa Group Limited to acquire and manage up to 18 skyscrapers in the provision of affordable housing to +/- 3000 families.

SDG Difference Maker: Amanda Chido AGA(SA)

SCHOOL INFRASTRUCTURE PROJECT

Project Focus: For the Northam Group, as part of the commitment to the Social Labour Plan (SLP), the Zondereinde mine identified the need for infrastructure improvement in two schools: Caguba and St. Patrick’s Secondary in the Eastern Cape area.

Impact: Each school received five new classrooms, waterborne ablution facilities, a borehole and a septic tank. Existing buildings were painted and repaired, and electrical wiring and ceilings were installed. Zondereinde also provided each student with school shoes and socks for the winter season.

SDG Difference Maker: Andile Jantjies CA(SA)



SDG 11

SUSTAINABLE CITIES & COMMUNITIES



ELELWANI PROJECT

Project Focus:

Elelwani is a vision lived out by the Green Revolution Group which looks at investment from a sustainable development point of view. To date, Green Revolution Group has been involved in assisting building owners with Energy Performance Certificates, servicing the likes of Rebois Property Fund as a large commercial building owner in developing energy efficiency models for large commercial office buildings in an attempt to reduce their energy consumption and as such, their carbon footprint. Recently, Green Revolution Group has invested in the research and development of its first utility-scale solar power plant (Tshedza) based in Gombani, Limpopo. The plant should become operational by 2028, adding at least 20MW of renewable energy onto the South African grid.

Impact:

As Tshedza is set to embed agriculture in its activity, we have to date provided labour to four contract staff members. The full impact of the project should be able to add more jobs, clean energy, and have a positive economic impact on its surrounding community.

SDG Difference Maker:

publ Malofha, Trainee Accountant



SDG 12

RESPONSIBLE CONSUMPTION & PRODUCTION



7



KNOWN PROJECTS



OVERVIEW

Responsible consumption and production remain crucial as patterns of unsustainable production and consumption continue to undermine global environmental goals. In 2022, food waste globally amounted to a staggering 1.05 billion metric tons, with household waste making up 60% of this figure. Each individual wasted an average of 79kg of food annually. This waste contributes to over 8% of global greenhouse gas emissions, straining environmental resources like land and biodiversity. Despite the scale of food waste, only nine countries have included it in their Nationally Determined Contributions (NDCs) for climate action.

Additionally, the growth of global e-waste—such as discarded electronic devices—remains concerning. E-waste generation increased to 62 million metric tons in 2022, yet only 22% of this was sustainably collected and managed. Much of the waste is exported to lower-income countries with insufficient infrastructure for proper recycling, leading to environmental pollution and health risks. By 2030, e-waste is projected to reach 82 million metric tons unless more comprehensive recycling systems are implemented.

Although material consumption growth rates have slowed from 3.9% annually in 2003–2012 to 0.8% in 2013–2022, global domestic material consumption rose to 96 billion metric tons by 2022. Efforts to implement sustainable consumption patterns are evident in policy actions taken by 62 countries from 2019 to 2023, with initiatives spanning water efficiency, responsible mining, and sustainable food systems. However, more robust regulatory frameworks, financial incentives, and public awareness are required to accelerate the global transition to a circular economy.



South Africa is actively working to improve waste management, particularly through recycling programs and legislation that encourages responsible production. However, challenges remain, including inadequate recycling infrastructure and a high level of food waste. These issues mirror global trends, underscoring the need for South Africa to enhance its efforts in managing e-waste and implementing circular economy models to reduce material consumption and environmental degradation. New developments suggest that the country could benefit from stronger policies and more effective implementation of sustainability practices across industries, alongside efforts to promote public awareness about sustainable consumption.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 12. These projects include, among others:

VEERS GROUP

Project Focus: The Economic Development division of Veers Group operates through four key pillars: Skills Development, Community Development, Stakeholder Relations, and Small Business Development. By focusing on these areas, the company is committed to creating sustainable growth, fostering innovation and empowering communities across the nation.

Impact: R40 M invested in projects and initiatives, 402 jobs created, 92,000 livelihoods impacted through projects and initiatives

SDG Difference Maker: Hashveer Singh, CA(SA)

THE UNCONVENTIONAL CA

Project Focus: The Unconventional CA is a firm which focuses on nurturing entrepreneurs by guiding corporates through enterprise and supplier development, as well as coaching and providing resources for startups.

Impact: Supporting close to 1,000 entrepreneurs globally through Ember360, which helps businesses optimise operations and manage resources efficiently and thus contributes to more sustainable production practices.

SDG Difference Maker: Jameel Khan, CA(SA)

CLODOR

Project Focus: Clodor is a thrift shop that promotes sustainability by encouraging the reuse and repurposing often called upcycling of pre-loved clothing. They can turn a former skirt into a two-piece set and everything in between. Their aim is to make sustainable fashion accessible, empowering customers to make eco-friendly choices while looking stunning and feeling complete confidence.

Impact: While they have seen >80% customers returning for their products, in 2024, they experienced a number of customers also opting to be styled. With the fashion industry responsible for 10% carbon emissions (World Bank, 2019), and 20% of global water pollution (European Parliament, 2024), having customers opting for a complete wardrobe makeover using sustainable methods is a game changer. They are changing the world, one customer at a time.

SDG Difference Maker: Mavelous Mhlanga, Trainee Accountant

SDG 12

RESPONSIBLE CONSUMPTION & PRODUCTION



7



KNOWN PROJECTS



BEIER GROUP LEAN OPERATIONS AND ENVIRONMENTAL SUSTAINABILITY

Project Focus: Manufacturing responsibly and efficiently with the goal to reduce carbon footprint:

- Lean Operations - Continuous improvement methods such as Kaizen and Six Sigma to streamline processes, eliminate inefficiencies and reduce energy consumption.
- Waste Reduction - Recycling has been incorporated into the production process by repurposing in-process waste materials into the production process for use in non-technical products.
- Long-term targets of zero waste to landfill with measurable KPIs to track progress towards this target.
- Short-term target is to install solar panels at the Pinetown Manufacturing plants in Durban to generate renewable energy and have reduced reliance on fossil fuels.
- Investing in energy-efficient machinery or retrofitting older machines with energy-saving technology and capitalising on power factor correction.
- Replacement of conventional lighting with LED lighting.
- These initiatives support operations and ensure that the Beier Group remains sustainable and contributes to both the lives of their employees and the broader community in which they operate in nationally.

Impact: Beier Group employees based in the Durban, Johannesburg and Port Elizabeth manufacturing plants and the surrounding environment have all been impacted positively by all the above interventions.

SDG Difference Maker: Arthi Daya CA(SA)

PWC TAX AND LEGAL SERVICES MANDELA DAY INITIATIVE

Project Focus: Support for abandoned babies and sustainable food sources for the home and connected communities.

- Impact:** Donation of essential items:
- 67 each of peanut butter bottles, jam bottles, Epimax cream lotions, packs of nappies, and packs of wet wipes.
 - Creation of a vegetable and fruit tree garden for sustainable food source.
 - Support for the well-being of abandoned babies.
 - Contribution to the community's food security.

SDG Difference Maker: Audrey Vanessa Dimakatso Job AGA(SA)

TRUEWOOD FURNITURE

Project Focus: Truewood Furniture designs, manufactures, and sells world-class furniture. Its real mission is to grow the company and give as many South Africans as possible an opportunity to improve their lives. That's why it procures from local suppliers and manufactures every single product in-house. Truewood is committed to empowering South Africans by investing in our people, communities, and country.

Impact: Truewood currently employs over 200 people and has 10,000 square meters of production facilities. It also has 12 retail shops in premier malls in and around Gauteng.

SDG Difference Maker: Frits Reyneke CA(SA)





SDG 13

CLIMATE ACTION



13



KNOWN PROJECTS



OVERVIEW

In 2023, the climate crisis reached new heights, as global temperatures continued to rise, breaking previous records. The World Meteorological Organisation (WMO) confirmed 2023 as the hottest year on record, with the global average temperature approximately 1.45°C above pre-industrial levels. Rising temperatures and increased frequency of extreme weather events such as heatwaves, floods, droughts, and wildfires have severely impacted communities worldwide, leading to immense economic losses and environmental degradation. The WMO further warns of an 80% chance that at least one year between 2024 and 2028 will exceed 1.5°C of warming, signalling the urgency for more ambitious climate actions.

Despite global commitments under the Paris Agreement, greenhouse gas emissions hit an all-time high of 57.4 gigatons of CO2 equivalent in 2022. This is largely driven by the energy sector, which accounts for 86% of global CO2 emissions. Countries plan to produce 110% more fossil fuels by 2030 than is compatible with the 1.5°C warming target. To avoid the worst consequences of climate change, emissions must decrease by 42% by 2030, necessitating an annual reduction of 8.7%. However, current national policies suggest warming will reach 3°C by the end of the century, far exceeding the goals set by the Paris Agreement.



Fossil fuel subsidies also surged to \$1.53 trillion in 2022, more than doubling from the previous year. These subsidies hinder the transition to cleaner energy sources and disproportionately benefit wealthier populations and carbon-intensive industries. Despite commitments to phase out such subsidies, progress has been minimal.

Climate finance remains another critical issue. Developed nations committed to mobilising \$100 billion annually for climate action in developing countries by 2020, a goal met for the first time in 2022. However, this figure pales in comparison to the estimated \$6 trillion developing countries need for climate action by 2030.

South Africa, as a signatory to the Paris Agreement, has made strides in addressing climate change through initiatives like the Just Energy Transition Implementation Plan (JETIP). This plan aims to transition from coal dependency and scale up renewable energy investments. However, the country remains one of Africa's largest carbon emitters, primarily due to its reliance on coal for electricity generation.

In light of the global climate crisis, South Africa faces mounting pressure to align its energy policies with global targets. The country's current transition efforts are key to achieving its climate commitments, yet challenges remain in ensuring that this transition is both just and equitable, particularly for workers and communities dependent on coal-based industries.

SAICA'S CONTRIBUTIONS

SAICA's **Decoding Sustainability for Accountants** event held on 18 April 2024 aimed to equip accountants with insights into sustainability and environmental, social, and governance (ESG) reporting. This initiative addressed the evolving challenges of measuring, monitoring, and reporting on sustainability and climate-related risks and opportunities for companies, crucial for achieving greater climate accountability and resilience. Organised by SAICA's Sustainability Technical Committee, the event featured discussions on reducing the burden of sustainability responsibilities, clarifying ESG outlooks, and enhancing accountants' roles in supporting sustainable business practices.

This initiative reflects SAICA's commitment to climate action by advancing accountants' understanding of ESG impacts, aligning with SDG 13's objective to combat climate change and its effects through informed, practical strategies across industries.



MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 13. These projects include, among others:

VALUE CHAIN SUSTAINABILITY INSIGHTS TOOL

- Project Focus:** The PwC Value Chain Sustainability Insights Tool brings automated emissions reporting to an organisation's supply chain. Allows business leaders to understand where in their supply chain these emissions come from, how to track emissions and gain insights on how to actively reduce emissions.
- Impact:** Allows business leaders to understand where in their supply chain these emissions come from, how to track emissions and gain insights on how to actively reduce emissions.
- SDG Difference Maker:** Shirley Machaba CA(SA)



SDG 13

CLIMATE ACTION



13



KNOWN PROJECTS



NEW WORLD. NEW SKILLS. PROGRAMME

Project Focus: The New world. New skills. Programme, aims to ensure that no person is left behind in this digital economy.

Impact: Nearly 30,000 young minds in South Africa have been impacted through our collaboration with UNICEF in support of Generation Unlimited.

SDG Difference Maker: Shirley Machaba CA(SA)

THE MOUSE-FREE MARION PROJECT

Project Focus: They aim to restore the biodiversity and ecology of Marion Island, by eradicating invasive House Mice from the island. The focus will be on saving the breeding populations of many endangered and threatened species, including several Albatross species, from being killed by the mice. Marion Island is a globally important breeding site for iconic seabirds and a flagship of biodiversity for South Africa. At 30 000 hectares, this will be the largest island from which invasive mice have ever been eradicated.

Impact: This project will not directly impact specific people, but if successful, will restore the biodiversity of Marion Island and have cascading positive effects on the health of the whole Southern Ocean ecosystem, as well as the southern parts of the Atlantic, Indian and Pacific Oceans. Healthy oceans = prospering fisheries, etc.

SDG Difference Maker: Fanie Du Plessis CA(SA)

NET ZERO INITIATIVE

Project Focus: PwC has made a global commitment to achieve net zero greenhouse gas (GHG) emissions and set near-term science-based targets. We're decarbonising the way we operate and decoupling our business growth from our emissions.

Impact:

- Increased transparency in ESG reporting
- Switch to 100% renewable electricity across PwC firms
- Reduction in air travel emissions by 50% from a FY19 base by FY30
- Investment in carbon removal projects from 2030
- Energy efficiency improvements in all offices

SDG Difference Maker: Shirley Machaba CA(SA)

ESG CONSIDERATION IN INVESTMENT PROCESS

Project Focus: Tryphosa Ramano is a board member of PIC and chair of the investment committee where there is a push for ESG to be incorporated into the investment process.

Impact: Seeing more ESG report disclosures within the PIC.

SDG Difference Maker: Tryphosa Ramano CA(SA)

PRUDENTIAL AUTHORITY CLIMATE CHANGE TASK TEAM

Project Focus: National Treasury has signed the Climate Change Bill and the Reserve Bank has issued a guidance note with regards to climate change disclosures.

Impact: The signed Climate Change Bill and guidance issued by the Reserve Bank has provided awareness to companies on climate change action.

SDG Difference Maker: Onkabetse Rethabile Masobe CA(SA)

ENTERPRISE AND SUPPLIER DEVELOPMENT (ESD) INITIATIVE

Project Focus: PwC recognised the importance of supporting SMMEs for inclusive economic transformation considering that SMMEs are the backbone of the economy.

Impact: Assistance provided to 33 SMMEs in 2024. Development of nearly 90 businesses into climate-conscious and compliant suppliers.

SDG Difference Maker: Shirley Machaba CA(SA)

SANLAM ESG BAROMETER

Project Focus: The Sanlam ESG Barometer is a partnership between KhumaloCo, the Sanlam Group and the Business Day which evaluates the state of ESG management in African companies and assesses how they are changing their businesses to deliver improved sustainability outcomes. The report, using Krutham-led research (formerly Intellidex), delves into the evolving ESG dynamics, examining how both JSE-listed and Kenyan-listed companies are actively enhancing environmental and social outcomes through their activities.

Impact: The findings presented in the 2024 Sanlam ESG Barometer report are based on responses from 69 listed companies: 50 from South Africa and 19 from Kenya. This represents 19% of companies listed on the Johannesburg Stock Exchange (JSE) and 31% of those listed on the Nairobi Stock Exchange (NSE).

SDG Difference Maker: Andile Khumalo CA(SA)



OVERVIEW

Oceans continue to face significant environmental stressors, with eutrophication, acidification, rising temperatures, and overfishing being the most critical challenges. These factors are devastating marine biodiversity and ecosystems, which are crucial for the livelihoods of over 3 billion people. Recent findings highlight that as of 2023, only 8.12% of marine areas are protected, falling short of the 10% target set for 2020. However, global agreements, such as the Kunming-Montreal Global Biodiversity Framework, aim to protect 30% of the world's oceans by 2030. The adoption of the Agreement on Marine Biodiversity of Areas Beyond National Jurisdiction is another significant step toward this goal.

Overfishing continues to be a major threat to fish stocks. By 2021, 62.3% of fish stocks were within biologically sustainable levels, a drop from 64.6% in 2019. While global fish landings have remained relatively stable, overfishing is particularly prevalent in regions such as the Southeast Pacific, where 66.7% of fish stocks are overexploited. Despite the decline in sustainability, the fisheries and aquaculture sector saw a 10% increase in value added between 2019 and 2021.

In addition, record-high sea temperatures have led to the fourth global coral bleaching event. Coral reefs, which support around 25% of marine species, are experiencing widespread damage, with up to 90% at risk of disappearing by 2050 if global warming exceeds 1.5°C.

South Africa's extensive coastline and marine ecosystems are vulnerable to the global oceanic challenges of overfishing, pollution, and habitat degradation. The country is working to expand its Marine Protected Areas (MPAs) and combat plastic pollution through various programs. However, illegal fishing remains a persistent issue. South Africa is also part of international efforts to address marine pollution and safeguard biodiversity. As part of its contribution to global initiatives, South Africa aims to enhance sustainable fishing practices and improve monitoring systems to support the long-term health of its marine ecosystems.

The country has made progress, but further efforts are required to tackle illegal fishing, manage pollution, and expand the protection of its marine key biodiversity areas.



MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 14. These projects include, among others:

NATURE FOR WATER FACILITY

Project Focus: The Nature for Water Facility partners with implementation organisations that apply nature-based solutions to enhance water conservation and security in catchments across Africa, Europe, the Americas, and soon Asia.

Impact: Improved water security, reduced water treatment costs for the local utility, extended life of dam, improved livelihoods through agro-forestry best management practices, and improved biodiversity through alien invasive plant clearing in areas such as Addis Abba and Thukela.

SDG Difference Maker: Zack Fineberg CA(SA)

THE MOUSE-FREE MARION PROJECT

Project Focus: They aim to restore the biodiversity and ecology of Marion Island, by eradicating invasive House Mice from the island. The focus will be on saving the breeding populations of many endangered and threatened species, including several Albatross species, from being killed by the mice. Marion Island is a globally important breeding site for iconic seabirds and a flagship of biodiversity for South Africa. At 30 000 hectares, this will be the largest island from which invasive mice have ever been eradicated.

Impact: This project will not directly impact specific people, but if successful, will restore the biodiversity of Marion Island and have cascading positive effects on the health of the whole Southern Ocean ecosystem, as well as the southern parts of the Atlantic, Indian and Pacific Oceans. Healthy oceans = prospering fisheries, etc.

SDG Difference Maker: Fanie Du Plessis CA(SA)



SDG 15

LIFE ON LAND



4



KNOWN PROJECTS



OVERVIEW

The conservation and sustainable use of terrestrial ecosystems, including forests, wetlands, and biodiversity continues to play a critical role in realising sustainable development across the globe. Despite some positive trends, such as advancements in sustainable forest management and the adoption of international biodiversity frameworks like the Kunming-Montreal Global Biodiversity Framework, the overall status of terrestrial ecosystems remains precarious. Forest loss, species extinction, and ecosystem degradation are ongoing challenges, particularly in tropical regions and areas subject to agricultural expansion.

Global forest area has continued to decline, with an estimated loss of nearly 100 million hectares between 2000 and 2020. The primary driver of this deforestation is agricultural expansion, responsible for 90% of forest loss globally. Of this, small-scale farming accounts for 68%, with larger-scale agriculture playing a major role in regions like South America and Asia. To mitigate this, there is a push toward improving food security, land tenure, and sustainable agricultural practices.

Biodiversity loss also remains a critical concern, with over 44,000 species currently threatened. The Red List Index has deteriorated by 12% since 1993, reflecting the growing number of species facing extinction. This decline is particularly severe for amphibians and cycads, with habitat conversion, climate change, and invasive species playing major roles. Illegal wildlife trade further threatens biodiversity, with an increase in illicit activities reported during the COVID-19 pandemic.

Additionally, mountain ecosystems, which are crucial for water regulation and biodiversity, are increasingly impacted by land degradation and climate change. Around 1.6% of the world's mountain areas have been degraded, posing significant risks to downstream ecosystems and human livelihoods.

South Africa, home to one of the world's biodiversity hotspots, the Cape Floristic Region, plays a critical role in global biodiversity conservation. The country has made significant strides in expanding its network of protected areas, aiming to safeguard its unique ecosystems. However, land degradation, deforestation, and poaching, particularly of species like rhinos, remain pressing challenges. Efforts to combat illegal wildlife trade are ongoing, but more integrated and comprehensive approaches are needed to address the root causes of biodiversity loss and habitat destruction.

In response to these challenges, South Africa is working to strengthen its conservation policies, enhance sustainable land management practices, and promote biodiversity in both rural and urban areas. The country's efforts are also aligned with international conservation frameworks, but further progress is necessary to achieve SDG 15 targets by 2030.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 15. These projects include, among others:

THE MOUSE-FREE MARION PROJECT

Project Focus: They aim to restore the biodiversity and ecology of Marion Island, by eradicating invasive House Mice from the island. The focus will be on saving the breeding populations of many endangered and threatened species, including several Albatross species, from being killed by the mice. Marion Island is a globally important breeding site for iconic seabirds and a flagship of biodiversity for South Africa. At 30 000 hectares, this will be the largest island from which invasive mice have ever been eradicated.

Impact: This project will not directly impact specific people, but if successful, will restore the biodiversity of Marion Island and have cascading positive effects on the health of the whole Southern Ocean ecosystem, as well as the southern parts of the Atlantic, Indian and Pacific Oceans. Healthy oceans = prospering fisheries, etc.

SDG Difference Maker: Fanie Du Plessis CA(SA)

MDLULI SAFARI LODGE

Project Focus: Mdluli Safari Lodge was developed as a sustainable tourism initiative, anchored in the responsibility to improve lives and infrastructure sustainably for the Mdluli Community, which receives direct financial and indirect social and economic benefits from lodge operations. The lodge creates skills development opportunities for employment that uplift members of the Community while upgrading basic infrastructure such as sanitation facilities and schools.

Impact: Mdluli Conservation & Anti-poaching unit efforts are resulting in removing snares, capturing and ensuring the arrests of poachers, and providing education in surrounding communities where poaching ringleaders prey on uneducated individuals and loop them into their devastating activities.

SDG Difference Maker: Jeff Miller CA(SA)





SDG 16

PEACE, JUSTICE & STRONG INSTITUTIONS



12



KNOWN PROJECTS



OVERVIEW

SDG 16 aims to promote peaceful and inclusive societies, provide access to justice for all, and build effective, accountable institutions. However, recent global trends indicate several challenges. Rising conflicts and organised crime continue to cause significant human suffering, obstructing progress toward sustainable development. In 2023, civilian casualties in armed conflicts surged by 72%, reaching over 33,400 deaths—figures not seen since the 2015 peak. Notably, women and children now constitute a larger proportion of civilian deaths, marking a sharp reversal of previous trends.

Additionally, the number of forcibly displaced people reached an unprecedented 120 million by May 2024, further complicating efforts to maintain peace and stability. Corruption also remains pervasive, with one in five people globally reporting paying or being asked to pay bribes in the past year. This issue continues to undermine the rule of law, divert resources away from essential services, and weaken governance structures, especially in low-income countries where bribery rates are significantly higher.

Justice systems face additional strain with overcrowded prisons and lengthy pretrial detentions. About 3.5 million people, or nearly a third of the global prison population, are unsentenced. Half of the world’s prisons operate beyond 100% of their intended capacity, with serious concerns about health and human rights violations. This overcrowding is most severe in regions like Latin America and sub-Saharan Africa.

Although there have been reductions in global homicide rates, organised crime and gang violence, particularly in Latin America and Africa, continue to fuel homicides. In 2022, 88,000 women were victims of homicide, a reflection of the broader violence and gender-based inequality facing many societies.

South Africa continues to work on addressing its long-standing issues of crime, corruption, and inequality within the justice system. While democratic institutions have made considerable progress since the end of apartheid, the country still grapples with high crime rates and corruption. Efforts are ongoing to improve transparency, governance, and the rule of law through various legal reforms and anti-corruption measures. However, persistent inequalities in access to justice and law enforcement remain key challenges.

Moreover, organised crime, including high levels of violent crime, places significant pressure on the criminal justice system. Gender-based violence is also a critical issue, contributing to South Africa’s elevated homicide rates. Addressing these issues requires concerted efforts to reform governance structures, ensure accountability, and provide equitable access to justice for all citizens.

SAICA’S CONTRIBUTIONS

SAICA's **Unearthing Value Creation Ability in Integrated Reporting** event, held on 18 June 2024, explored the pivotal role of integrated reporting in enhancing transparency and accountability within organisations. Through this event, SAICA aimed to support companies in understanding how to safeguard both financial and non-financial aspects of their operations, encouraging responsible and sustainable business practices. Organised by SAICA's Sustainability Technical Committee, the event provided valuable insights into unlocking the integrated reporting landscape and showcased ways to reinforce corporate stability and ethical decision-making.

This initiative aligns with SDG 16, promoting peace, justice, and strong institutions by fostering transparency and strengthening the systems that support sustainable, ethical governance.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 16. These projects include, among others:

ESG CONSIDERATION IN INVESTMENT PROCESS

Project Focus: Tryphosa Ramano is a board member of PIC and chair of the investment committee where there is a push for ESG to be incorporated into the investment process.

Impact: Seeing more ESG report disclosures within the PIC.

SDG Difference Maker: Tryphosa Ramano CA(SA)

PRUDENTIAL AUTHORITY CLIMATE CHANGE TASK TEAM

Project Focus: National Treasury has signed the Climate Change Bill and the Reserve Bank has issued a guidance note with regards to climate change disclosures.

Impact: The signed Climate Change Bill and guidance issued by the Reserve Bank has provided awareness to companies on climate change action.

SDG Difference Maker: Onkabetse Rethabile Masobe CA(SA)

FASSET INTERNATIONAL WOMEN'S FORUM SOUTH AFRICA WOMEN LEADERSHIP (FIWLIP) PROGRAMME

Project Focus: The International Women’s Forum South Africa (IWFSA) is the South African chapter of the International Women’s Forum. It connects over 7,800 women leaders worldwide, advancing women’s leadership and equality while building significant relationships between C-level women across countries and careers.

Impact: PwC has enrolled 30 ACI female employees in the IWFSA FASSET Women’s Legacy programme. This programme aims to develop 1,000 women in the financial sector over a three-year period.

SDG Difference Maker: Shirley Machaba CA(SA)



SDG 17

PARTNERSHIPS FOR THE GOALS



16



KNOWN PROJECTS



OVERVIEW

SDG 17 underscores the importance of global partnerships to achieve the SDGs, focusing on mobilising financial resources, enhancing technology, and building capacity. However, developing countries face a significant \$4 trillion annual investment gap to meet the SDGs. This gap has increased by 60% since 2019 due to global challenges, including the COVID-19 pandemic, the energy crisis, and financing shortfalls. Foreign direct investment (FDI) flows to developing nations fell by 7% in 2023, while global FDI decreased by 2%, further exacerbating the funding gap.

Meanwhile, Official Development Assistance (ODA) rose by 1.8% in real terms, reaching a record high of \$223.7 billion, though much of this increase was driven by aid for Ukraine and humanitarian efforts. Remittances remained resilient, hitting \$669 billion in 2023, continuing to be a critical financial lifeline for developing countries. However, the high cost of remittance transfers, at 6.4% globally, remains a challenge, with rates far above the SDG target of 3%.



Additionally, external debt levels in developing countries continue to rise. In 2023, 60% of low-income countries were either in debt distress or at high risk of it, diverting critical resources away from poverty reduction and climate initiatives. In terms of technology, 67% of the world was online in 2023, but regional disparities remain, particularly in sub-Saharan Africa and Oceania, where less than 40% of the population has internet access.

South Africa continues to actively engage in regional and international partnerships, particularly within the framework of the African Union’s Agenda 2063. The country has focused on collaborations with the private sector, civil society, and international organisations to mobilise resources for sustainable development initiatives. However, like many developing nations, South Africa is also grappling with a significant funding gap to achieve its SDG targets, particularly in the areas of infrastructure development, internet access, and climate resilience. Mobilising financial resources and ensuring debt sustainability will be critical for advancing South Africa’s sustainable development efforts in line with SDG 17.

MEMBER, ASSOCIATE, AND TRAINEE CONTRIBUTIONS

SAICA members, associates and trainees have noted their significant involvement in projects that directly impact SDG 17. These projects include, among others:

YOUNG LEADERS CONNECT - IDEAL

Project Focus: Developing the next generation of ethical women leaders. It is anchored on the premise of mentorship and paying it forward to empower the future, because we believe that when leaders get better – everything gets better.

Impact: Established partnerships with MyDough, Standard Bank, Absa, DBSA, Allan Gray, Absip, Avis, AWCA, Duke CE, SARB & RMB; More than R4 million total rands raised to support their programs for 2024. Approximately R1,5 million cash sponsorships received from African Bank, Standard Bank and DBSA.

SDG Difference Maker: Lerato Phelane, CA(SA)

THUTHUKA ALUMNI COMMITTEE

Project Focus: The Thuthuka Alumni Committee is a crucial network used to foster lifelong connections and support within the education and professional community. The network allows for Thuthuka beneficiaries, trainees and young professionals to support SAICA's learning, development and national imperative initiatives.

Impact: Recruited and inducted over 40 alumni to lead TAC and carry out various roles at National and Regional Level. Raised awareness on current challenges Thuthuka is facing and mobilised 740 alumni to pledge for Thuthuka.

SDG Difference Maker: Thabo Godfrey Mongatane, Gugu Makhanya and Mandisi Nombembe Thuthuka Alumni Committee members and SAICA employees

LONDON ARTICLE CLERKS ASSOCIATION (LACA – PRONOUNCED “LEKKER”)

Project Focus: LACA was created in 2022 as a way to bring together SAICA trainees completing their articles in London. Founded on three pillars – Community, Growth and Giving Back – they have hosted numerous events to promote networking, charity fundraising, mentorship and knowledge sharing.

Impact: So far, through the support of LACA members, £1,265 (over R29,000) has been raised for The Yandisa Foundation to educate two young girls from rural South African communities.

SDG Difference Maker: Elsè Hugo, SAICA Trainee



SDG 17

PARTNERSHIPS FOR THE GOALS



16



KNOWN PROJECTS



VALEO CAPITAL EMPOWERMENT TRUST

Project Focus: The Valeo Capital Empowerment Trust, through its shareholder base, has funded a new wing of Unjani Clinics in Kyamandi, a clinic owned by a local nurse, supported by Unjani Clinics, providing affordable healthcare to the Kyamandi Community in Stellenbosch.

Impact: Spent in excess of R500 000

SDG Difference Maker: Riaan van Heerden CA(SA)

NEDBANK CIB INVESTMENTS INTO ENERGY PROJECTS

Project Focus: The bank is cautious to only fund and support businesses that evidence progressive environmental practices and conduct their operations in a responsible manner that does not harm the environment and indeed prospers host communities. The funding is for renewable energy projects that are helping augment South Africa's diversification from thermal power.

Impact: The projects have resulted in multiple of companies from medium to large corporations furthering the investment into renewable energy sources.

SDG Difference Maker: Nedbank

FP&A APPRENTICESHIP

Project Focus: The apprenticeship aims to hire young data analysts with the required skills. The apprenticeship builds data analysts from the ground up using their unique approach of rapid development in the most important aspects of data analytics.

Impact: Apprenticeships work in 12-month cycles and at the end of each cycle, graduates go from earning nothing to having either full-time employment or fixed-term contracts with the apprenticeship having a 98% absorption rate.

SDG Difference Maker: Roger Knocker CA(SA)

BUSINESS SKILLS FOR SOUTH AFRICA

Project Focus: Create sustainable jobs, increase wealth and eventually contribute to the SA economy.

Impact: PwC contributes R2.4 million to BSSA to provide business and entrepreneurial skills, create sustainable jobs, increase wealth and eventually contribute to the SA economy.

SDG Difference Maker: Shirley Machaba CA(SA)

ADOPT-A-SCHOOL FOUNDATION

Project Focus: There is a need to create conducive learning and teaching environments in disadvantaged schools in South Africa.

Impact: Improved learning and teaching environments in disadvantaged schools. Greater impact on the lives of many disadvantaged students. Over R6 million raised at the recent fundraising gala dinner.

SDG Difference Maker: Shirley Machaba CA(SA)

SOLIDARITY FUND

Project Focus: Solidarity Fund was established as a rapid response vehicle to mobilise SA in the fight against health, humanitarian and social effects.

Impact: The fund attracted local, regional and international donors and it attracted considerable public interest as it was a high-risk client. The PwC released a credible audit report that enabled public accountability.

SDG Difference Maker: Shirley Machaba CA(SA)



IMPACT AND LESSONS LEARNED

OVERVIEW

The initiatives led by SAICA and its community have delivered significant results, but they have also offered valuable lessons on how to improve future efforts. This section reflects on the broader impact of SAICA's contributions over the past year, examining the successes, challenges, and key takeaways. By understanding what worked and where there's room for growth, SAICA can refine its strategies and better support the achievement of the SDGs moving forward.

KEY OUTCOMES OF SAICA'S INITIATIVES

SAICA's initiatives have achieved impactful outcomes in key areas supporting the SDGs, with specific contributions in economic growth, education, institutional integrity, and sustainability.

Through The Hope Factory and SAICA Enterprise Development entities SAICA has significantly advanced SDG 8 (Decent Work and Economic Growth) by fostering entrepreneurship and employment creation. With more than twenty years of collective experience, SAICA Enterprise Development and The Hope Factory have the expertise to design, manage and implement Financial Excellence solutions for start-ups and SMMEs nationwide.



The Thuthuka program has equally played a vital role in promoting SDG 4 (Quality Education) and SDG 10 (Reduced Inequalities). By providing access to education and career paths for disadvantaged individuals, Thuthuka has a broader social impact, as each student positively influences an average of five family members.



This holistic model, supporting students' mental and emotional well-being, reflects SAICA's commitment to sustainable social transformation, preparing individuals and communities for long-term resilience and progress.

To align with SDG 16 (Peace, Justice, and Strong Institutions), SAICA has worked to rebuild trust within the accounting profession, particularly following revelations from the Zondo Commission on state capture. By engaging directly with the Chief Justice, SAICA has taken steps to reinforce ethical standards and integrity within the profession. Initiatives like the Top 35 Under 35 awards further promote these values, celebrating emerging professionals who are contributing meaningfully to South Africa's socio-economic development and sustainability.

Reflecting its growing influence within the sustainability landscape, SAICA has become a recognised authority, often consulted by the ISSB and CIPC on sustainability issues.

SAICA has expanded its reach this year, hosting multiple sustainability-focused events, including its flagship annual Climate Change Conference, which doubled in scope and participation from previous years. Additionally, SAICA has produced new sustainability resources, such as Q&A guidance, podcasts on natural capital and circular economy, and expanded technical content to address diverse sustainability challenges. SAICA's Sustainability Technical Committee, a formal committee of the SAICA Board, plays a central role in these efforts, ensuring that the organisation remains at the forefront of sustainability in the accounting profession.

These cumulative impacts underscore SAICA's dedication to embedding sustainability within the profession, advancing SAICA's leadership in promoting sustainable practices, and driving positive change across South Africa's economic and social landscape.

LESSONS FOR FUTURE IMPLEMENTATION

Reflecting on past initiatives, SAICA has gleaned important lessons to enhance its strategies for the future. One key challenge has been its reliance on donor funding, which emphasises the need for robust partnerships and strategies to build and maintain these financial relationships. This dependency highlights the importance of securing both new and recurring donors to ensure SAICA's programs remain impactful and resilient over time.

Another critical takeaway is the need to improve outcomes, such as pass rates, for individuals in SAICA's initiatives. Success for participants in these programs is crucial, not only for the individuals themselves but for the long-term credibility and impact of SAICA's programs as well.

SAICA also recognises an opportunity to amplify the visibility of member contributions. While many members are actively engaged in impactful work, there is room to showcase these efforts more widely. By encouraging members to share their stories more frequently, SAICA can enhance its collective visibility and demonstrate its role in sustainable development on a broader scale.

Despite these successes, there remains a noticeable gap in member engagement between traditional areas, like tax and IFRS, and sustainability content. For example, while over 2,000 members attend the monthly "Tech Talk" series, sustainability-focused sessions attract significantly fewer participants. This disparity underlines the need to embed sustainability as a core competency within the profession rather than a separate topic. SAICA's goal is to elevate sustainability within its offerings so that it becomes a foundational part of every member's toolkit, aligning it with essential topics like ethics and financial reporting.

A practical lesson from SAICA's recent growth in sustainability programming is the importance of thorough documentation. By recording initiatives consistently, SAICA can ensure that future teams can build upon these efforts, fostering continuity and long-term impact. Additionally, member feedback has shown that the extensive range of content can sometimes feel overwhelming. In response, SAICA plans to roll out sustainability resources in a more staggered approach in 2025, focusing on quality over quantity. This phased approach is intended to make sustainability content more accessible and relevant, especially for those members new to sustainability topics, ensuring that each initiative is given the space and attention needed to foster genuine engagement and learning.

*These lessons reflect SAICA's commitment to evolving its approach to sustainability, continuously enhancing its strategy to make a more substantial impact across the profession and beyond.

THE PATH FORWARD: STRATEGIC FOCUS AREAS FOR 2025

OVERVIEW

Looking ahead, SAICA is committed to scaling its efforts and deepening its impact on the SDG agenda. This section outlines the strategic focus areas that will guide the organisation's activities over the coming year. These priorities include fostering innovation in sustainability reporting, building stronger partnerships, and supporting initiatives that drive inclusive economic growth. The goal is to align SAICA's resources and expertise with the most pressing needs identified in the global and national SDG frameworks, ensuring a sustained contribution toward the 2030 targets.

As SAICA moves toward 2025, its strategic priorities focus on becoming a leading centre of excellence in sustainability within the accountancy profession. This vision includes a stronger emphasis on certification processes that enhance both pre-certification requirements and post-certification support. By refining these practices, SAICA aims to address challenges related to accurate and consistent SDG-aligned reporting, supporting SDG-related disclosures in a way that promotes accountability and robust sustainability standards across the profession.

To support this shift, SAICA is also considering the establishment of a 'SAICA Academy' which would offer specialised post-qualification and certification courses dedicated to sustainability and SDG-focused learning. The academy's content would cater to professionals across diverse sectors—not only accountants but also educators, engineers, and others interested in building sustainability competencies. Through this initiative, SAICA's Learning & Development team plans to develop formally recognised sustainability offerings that may be accredited by SAQA, providing members and non-members alike with structured, high-quality training that carries professional recognition.

Aligned with its dedication to global standards, SAICA also reaffirms its commitment to advancing international reporting standards. By embedding sustainability and reporting skills deeply within its strategic focus, SAICA is building a foundation that not only supports the profession's role in sustainability but also positions the organisation as a critical driver of SDG-related learning and capability-building within South Africa and beyond. This approach will serve as a cornerstone in SAICA's efforts to make meaningful contributions toward the SDGs by 2030, establishing it as a trusted leader and resource in sustainability education.

CONCLUSION

A SUSTAINABLE JOURNEY

SAICA's journey towards sustainability extends beyond fulfilling its responsibilities as a professional body; it embodies a commitment to leading by example and inspiring collective action. This report underscores the critical need for collaboration across all sectors to confront and resolve the world's most pressing challenges. With the 2030 deadline for the Sustainable Development Goals (SDGs) fast approaching, the urgency to accelerate efforts has never been greater.

As a key player in the accountancy profession, SAICA remains steadfast in its dedication to driving positive change, equipping its members with the tools and insights needed to contribute meaningfully to a sustainable and equitable future. By fostering an environment of inclusivity, transparency, and responsibility, SAICA is not only advocating for the SDGs but also actively participating in their achievement.

SAICA has positioned itself as a leader in sustainability within the accountancy profession, facilitating initiatives that bridge knowledge gaps, promote best practices, and encourage member engagement in sustainable practices. Through its various projects and collaborations, SAICA exemplifies how the profession can effectively contribute to societal well-being and environmental stewardship.

Looking forward, SAICA is committed to intensifying its efforts and engaging more deeply with stakeholders to catalyse further progress toward the SDGs. The organisation will continue to champion initiatives that enhance the capacity of its members and the wider community to respond to the challenges of our time, ensuring that the accountancy profession plays a pivotal role in shaping a sustainable and resilient future for South Africa and beyond.

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