

## **GEN - General - Financial Reporting Investigation Panel (FRIP)**

### **Financial Reporting Investigation Panel**

This announcement serves to call for nominations for interested parties to serve on the Financial Reporting Investigation Panel (“FRIP”).

The purpose of the FRIP is to provide the JSE with advice in relation to cases of alleged non-compliance with the IFRS. The FRIP is a joint venture with SAICA and the activities thereof are governed in terms of a charter (a copy of which can be found here [https://saicawebprstorage.blob.core.windows.net/uploads/resources/FRIP\\_Final\\_revised\\_Charter.pdf](https://saicawebprstorage.blob.core.windows.net/uploads/resources/FRIP_Final_revised_Charter.pdf)).

In order to fulfil its purpose the JSE and SAICA seek to attract appropriately experienced technical people to the FRIP. The composition of the FRIP is such that the members come from different backgrounds being preparers, auditors, IFRS advisors, academics and users of listed entities financial statements.

This mixed composition is important to the functioning of the FRIP so as to ensure that the JSE receives the correct technical advice, and at the same time ensuring a balanced business and user perspective. It is also important that none of these 4 groups comprises a majority of the FRIP members. The JSE and SAICA are seeking nominations across the first three of these areas as certain existing members will be rotating off the FRIP.

The specific requirements that the JSE and SAICA are seeking from individuals making application include:

- In depth technical knowledge of IFRS;
- Technical accounting work experience;
- Acknowledgement and respect from their peers that they are an IFRS expert;
- No record of unprofessional conduct or breach of confidentiality;
- No record of any matter that could be seen to bring the reputation of the FRIP into disrepute;
- Ability to be available and actively participate in review committees, including preparation time; and
- Ability to articulate their IFRS arguments in a logical manner.

Selections will be made to ensure that the FRIP as a whole comprises people with an appropriate mix of diversity, experience and expertise.

Nominations, including a detailed motivation, should be submitted in writing to [taniaw@jse.co.za](mailto:taniaw@jse.co.za) by no later than **20 March 2026**. All potential candidates will receive notification of the outcome of their application.