SUSTAINABLE DEVELOPMENT GOALS

2023 REPORT



(CA(SA) AGA(SA) at-IAT(SA)

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



THE HOME OF #DifferenceMakers





TABLE OF CONTENTS

FOREWORD	01
2023 SDG INDEX	02
SDG 1: NO POVERTY	03
SDG 2: ZERO HUNGER	04
SDG 3: GOOD HEALTH AND WELLBEING	05
SDG 4: QUALITY EDUCATION	07
SDG 5: GENDER EQUALITY	09
SDG 6: CLEAN WATER & SANITATION	10
SDG 7: CLEAN & AFFORDABLE ENERGY	11
SDG 8: DECENT WORK & ECONOMIC GROWTH	12
SDG 9: INDUSTRY, INNOVATION & INFRASTRUCTURE	14
SDG 10: REDUCED INEQUALITIES	15
SDG 11: SUSTAINABLE CITIES & COMMUNITIES	17
SDG 12: RESPONSIBLE CONSUMPTION & PRODUCTION	18
SDG 13: CLIMATE ACTION	19
SDG 14: LIFE BELOW WATER	20
SDG 15: LIFE ON LAND	21
SDG 16: PEACE, JUSTICE & STRONG INSTITUTIONS	23
SDG 17: PARTNERSHIP FOR THE GOALS	25

COPYRIGHT © 2023 THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS

Copyright in all publications originated by The South African Institute of Chartered Accountants ("the Institute") rests with the Institute. Apart from the extent reasonably necessary for the purpose of research, private study, personal or private use, criticism, review or the reporting of current events, as permitted in terms of the Copyright At (No.98 of 1978), no portion of this guide may be reproduced by any process without prior written permission from an authorised representative of

FOREWORD

"Unless we act now, the 2030 Agenda will become an epitaph for a world that might have been"

António Guterres Secretary-General, United Nations (UN)

As we navigate the midway point towards the 2030 Agenda, the revelations within the Sustainable Development Goals (SDGs) Progress Report serve as a critical call to action for the South African Institute of Chartered Accountants (SAICA). This report underscores a world in urgent need of sustainable solutions, emphasising that progress on more than 50 percent of the SDG targets is insufficient or weak, with 30 percent showing signs of stagnation or regression. This reality, encompassing vital areas such as poverty, hunger, and climate change challenges us to redouble our efforts to ensure the 2030 Agenda does not become an unfulfilled promise.

The impact of the COVID-19 pandemic, coupled with the triple crises of climate change, biodiversity loss, and pollution along with geopolitical conflicts, underscores a global imperative for responsible action. The recent events, including the Russo-Ukrainian war, and most recently the Israel-Hamas war, have added further complexities, impacting on food and energy prices while amplifying financial constraints. This global cost-of-living crisis is affecting billions.

As responsible leaders in the financial sector, SAICA recognises the pivotal role it plays in addressing some of these challenges. This report serves as both a stark reminder that we need to stay committed to achieving the SDGs, and a call to action for all our members, associates and trainees. It also serves to acknowledge and recognise the inspiring and impactful actions our members have already made through their sustained efforts and collaborative endeavours. They are truly helping to steer South Africa towards a more sustainable and equitable future.

Finally, we would like to both thank and encourage you to continue to be difference makers and urge others to join us on this important journey.

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 Trailblazers. 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.



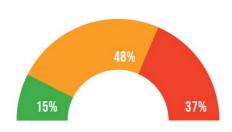
2023 SDG INDEX

Click here for more

The UN 2023 Global SDG report illuminates a grim picture of advancements and obstacles in the aftermath of the worldwide pandemic. More than half the world is being left behind as progress on over 50 percent of SDG targets in countries mostly in the Global South are insufficiently met; our collective journey towards a sustainable future stands at a critical juncture. Based on the 2023 report, several goals exhibit limited or no progress and face challenges that could jeopardise their achievement by 2030.

The goals that appear to be most in jeopardy include zero hunger, quality education, decent work and economic growth, reduced inequalities, sustainable cities and communities, responsible consumption and production, life below water and on land, as well as peace, justice and strong institutions.

A CONCERNING PICTURE OF SDG PROGRESS AT THE MIDPOINT



ON TRACK

MODERATELY OR SEVERELY OFF TRACK

STAGNATION OR REGRESSION

As the global community navigates the post-crisis landscape, the report underscores the imperative for broad-ranging efforts, strategic interventions, and a renewed commitment to achieving the SDGs by 2030. International collaboration and partnerships emerge as crucial drivers for positive change in a world reshaped by recent challenges.

SOUTH AFRICA'S 2023 PERFORMANCE

In 2023, South Africa faced a pivotal juncture in its journey toward achieving the UN SDGs. Despite notable progress in specific areas, the nation has encountered challenges that reflect a nuanced landscape of successes and obstacles.

The UN's annual SDG Index assesses every country's overall performance relating to the 17 SDGs, giving equal weight to each goal. The score signifies a country's position between the worst possible outcome (0) and the best or target outcome (100). For example, an overall index score (85.9) suggests that the country in question is, on average, 86% on the way to the best possible outcome across the 17 goals. South Africa's score improved slightly between 2022 and 2023 from 63.72 to 64.

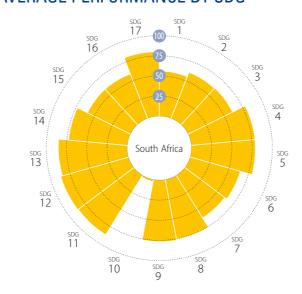
OVERALL PERFORMANCE





REGIONAL AVERAGE SUB-SAHARAN AFRICA: 55.46 (2022: 53.6)

AVERAGE PERFORMANCE BY SDG



Notable improvements include moderately advancing efforts in healthcare, gender equality, water and sanitation, and partnerships for the goals. However, the stagnation and lack of data in critical domains, such as poverty reduction, economic growth, reduced inequalities, and sustainable cities, signals a pressing need for targeted interventions. The accountancy profession, represented by SAICA, stands as a catalyst for change, fostering inclusive economic practices, promoting sustainable development, and actively engaging in initiatives that align with the broader vision of the SDGs.

SDG DASHBOARD AND TRENDS FOR SOUTH AFRICA









































Stagnating

Significant challenges Challenges remain

SDG achieved

Information unavailable Information unavailable





- Slow and uneven progress on poverty reduction may leave hundreds of millions in extreme poverty by 2030
- If current trends continue, only one third of countries will halve national poverty by 2030
- Amid overlapping crises, coverage and expenditures on social protection programmes remain low
- Advanced, emerging and developing economies alike have all increased their share of government spending on essential services
- Globally, disasters are affecting more people but causing fewer deaths

OVERVIEW

The global endeavour to eradicate poverty in all its forms by 2030, which includes eradicating extreme poverty, ensuring equal access to resources, and implementing social protection systems, has witnessed moderate progress in the 2023.

575 million people will remain in extreme poverty by 2030 if current trends continue. Despite the expansion of social protection during the COVID-19 crisis, over 4 billion people, including vulnerable demographics like the young and elderly, lack coverage. Moreover, a significant disparity exists in government spending on essential services, with advanced economies allocating more to education, health, and social protection compared to emerging and developing economies.

The imperative for a surge in action and investment cannot be understated, particularly in enhancing economic opportunities, improving education, and extending social protection to all, to fulfil the fundamental commitment of eradicating poverty and ensuring inclusivity.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's members, associates, and trainees actively contribute to SDG 1 by engaging in initiatives that address poverty challenges. Through a diverse range of projects, they are instrumental in creating opportunities for employment and economic empowerment, aligning with the broader global effort to eradicate poverty. With a specific focus on South Africa, these efforts aim to accelerate the country's progress toward achieving SDG 1 by 2030.

13 2 25 INTICATION PEOPLE ASSISTED

NOTABLE PROJECTS WITHIN THE PROFESSION

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

JOBJACK

Project focus: An online platform available at no cost, helping job seekers, particularly those from low-

income backgrounds, enter the job market easily. The platform has a user-friendly interface where job seekers can effortlessly create their resumes and apply for opportunities

directly from their mobile devices with step-by-step guidance.

Impact: Registered job seekers: almost 2 million

SDG difference maker: Christiaan van den Berg, CA(SA)

LEARNERSHIP PROGRAMME FOR PEOPLE LIVING WITH DISABILITY

Project focus: Providing unemployed graduates with workplace experience through learnerships, enabled

by the Skills Development Act (SDA).

Impact: 20 Unemployed learners with disabilities

SDG difference maker: SAICA Human Capital Projects

LALA UDLILE FOUNDATION

Project focus: Providing necessities, such as groceries and toiletries, to impoverished households where

family members cannot afford to meet their day-to-day living needs.

Impact: Families supported: 10

SDG difference maker: Minenhle Dlamini, CA(SA)

SUPPORTING VARIOUS PROGRAMMES AIMED AT ASSISTING THE POOR AND VULNERABLE

Project focus: Providing assistance to poor and vulnerable South Africans living in orphanages, homeless

shelters, old age homes and on the street.

Impact: People assisted: over 500 000

SDG difference maker: Various SAICA members, associates and trainees

* A sample of the projects reported to SAICA by members in business, associates and trainees.





OVERVIEW

Aims to achieve zero hunger by implementing policy measures and taking actions that work towards achieving food security, improving nutrition, and promoting sustainable agriculture. Ultimately, the goal is to ensure that everyone has access to nutritious food by 2030.

There has been a concerning rise in global hunger and food insecurity since 2015, exacerbated by the pandemic, conflict, climate change, and growing inequalities. In 2022, approximately 9.2% of the world population, or 735 million people, faced chronic hunger. Moreover, 2.4 billion people did not have access to adequate food. 45 million children under the age of 5 suffered from wasting, 148 million had stunted growth and 37 million were overweight.

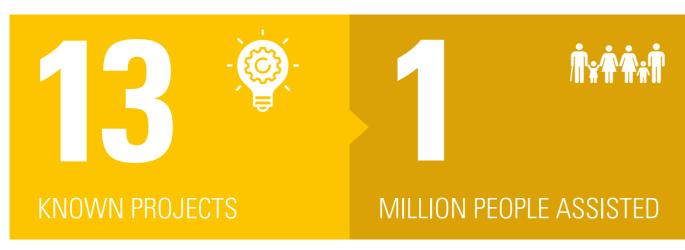
Urgent coordinated action and policy solutions are deemed imperative to address entrenched inequalities, transform food systems, invest in sustainable agriculture, and mitigate the impact of conflict and the pandemic on global nutrition and food security for the goal of zero hunger by 2030.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

In the pursuit of SDG 2, SAICA's community of members, associates, and trainees play a crucial role in initiatives focused on combating hunger and promoting sustainable agriculture. Their collective efforts contribute to the goal of achieving food security, making a positive impact on local communities and fostering a commitment to zero hunger, with a strategic focus on South Africa's journey toward this goal by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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



SOUTH AFRICAN NATIONAL ZAKAH FUND (SANZAF): FOOD SECURITY PROJECTS

Project focus: Addressing the fundamental need for nutrition and combating hunger among the most

underprivileged, SANZAF is committed in its fight against food insecurity. The organisation has diverse offices nationwide that organise initiatives in disadvantaged communities, including weekly soup kitchens, breakfast programmes, school lunches, and the

distribution of food hampers.

Meals provided: 7 million & Food hampers given: 116 000 families Impact:

SDG difference maker: Shauket Allie, CA(SA)

ASHRAFUL AID INTERNATIONAL HUMANITARIAN ORGANISATION: FOOD SECURITY PROGRAMME

Project focus: Humanitarian aid, providing food security and combating hunger. Leaving an indelible mark

on those in need.

Food hampers given: 150 000 people & Meals provided: 360 000 Impact:

SDG difference maker: Ismail Lambat, CA(SA)

NALITHEMBA FARMING PROJECT

Project focus: Developing farmers in the Upper Mvenyane community in the Eastern Cape.

Impact: Number of farmers: 10 SDG difference maker: Babalwa Gova, CA(SA)

PLATES4

Project focus1: Ensuring students at the University of Limpopo have food. (Raising funds for aspiring CAs

through partnership with African Women Chartered Accountants).

Food hampers given: 1 000 & Students fed: 1 000 Impact:

SDG difference maker: Marumo Masemulo, Trainee

SUPPORTING VARIOUS PROGRAMMES AIMED AT FEEDING THE POOR AND VULNERABLE

Project focus¹: Providing food security assistance to poor and vulnerable South Africans living in

orphanages, homeless shelters, old age homes and on the street.

People assisted: over 500 000 Impact:

SDG difference maker: Various SAICA members, associates and trainees

* A sample of the projects reported to SAICA by members in business, associates and trainees.

1 As the project focuses on more than one SDG, the secondary SDG/s have been reflected in italics.





- Stagnating progress in reducing maternal mortality means a woman dies of preventable causes every two minutes
- Progress on reproductive health continues, with falling adolescent birth rates and rising contraception
- Global child mortality rates show significant decline, but challenges remain
- The alarming decline in childhood vaccination is leaving millions of children at risk from devastating but preventable diseases
- Intersecting crises have left the world off-kilter to achieve SDG targets on HIV, malaria and tuberculosis
- In the wake of the pandemic, progress towards universal health coverage has slowed while financial hardship has risen
- Despite increases in the global health workforce, numbers remain low in regions with the highest burden of disease
- Driven by COVID-19, official development assistance for basic health has doubled since 2015

OVERVIEW

SDG 3 aims to prevent needless suffering from preventable diseases and premature death.

Recent years have witnessed progress in global health, with 146 out of 200 countries meeting or on track for the SDG target on under-5 mortality, a 52% reduction in global AIDS-related deaths since 2010, and the elimination of at least one neglected tropical disease in 47 countries.

However, challenges persist in reducing maternal mortality and achieving universal health coverage. Approximately 800 women died daily from pregnancy or childbirth in 2020, and 381 million people were pushed into extreme poverty in 2019 due to health-related out-of-pocket payments. The COVID-19 pandemic and ongoing crises have hampered progress, leading to declines in childhood vaccinations, increased tuberculosis and malaria deaths, emphasising the need for increased investment in health systems to overcome setbacks and enhance resilience against future health threats.

South Africa faces challenges in achieving universal health coverage, with limited progress. Prioritising healthcare accessibility and disease prevention is crucial.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's commitment to SDG 3 is evident through the engagement of its members, associates, and trainees in initiatives promoting good health and well-being. By supporting projects that prioritise physical and mental wellness, they actively contribute to building healthier communities and advancing the global agenda for improved health outcomes. Their focus on South Africa reinforces the nation's pursuit of SDG 3 by 2030.

20 - Control of the second of

MILLION PEOPLE IMPACTED

NOTABLE PROJECTS WITHIN THE PROFESSION

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

QODE HEALTH SOLUTIONS

Project focus: Using digital technology to deliver world-class health information solutions. Committed to

addressing and solving the challenges of fragmentation and continuity of care, real-time information accessibility, longitudinal data sharing, security and compliance and accuracy, data interoperability and centralisation, reporting, resource planning and allocation and evaluation faced by all parties in the chain of treatment, support and funding.

The solutions ultimately transform data into information and knowledge resulting in

informed decision-making to the benefit of all people.

Impact: Community-based HIV testing interventions: 4.5 million

SDG difference maker: Werner Swanepoel, CA(SA)

FITNESS WITH FULUFHELO

Project focus: Spearheading a vibrant wellness campaign that surfs across the airwaves of major radio

stations and sparks enthusiasm on social media platforms such as Twitter, Facebook, and Instagram. This engaging project aims to create ripples of health and wellbeing, making

waves of positive impact among diverse audiences.

The initiatives aim to promote health and wellbeing, emphasising aspects such as physical

fitness, mental wellness and achieving a balanced lifestyle.

Impact: 702 listeners: 744 000

Metro FM listeners: 4 372 000 Lesedi FM listeners: 3 196 000 Phalaphala FM listeners: 778 000

X followers: 6 300

Facebook followers: 65 000 Instagram followers: 13 700

SDG difference maker: Fulufhelo Siphuma, CA(SA)





- Stagnating progress in reducing maternal mortality means a woman dies of preventable causes every two minutes
- Progress on reproductive health continues, with falling adolescent birth rates and rising contraception
- Global child mortality rates show significant decline, but challenges remain
- The alarming decline in childhood vaccination is leaving millions of children at risk from devastating but preventable diseases
- Intersecting crises have left the world off-kilter to achieve SDG targets on HIV, malaria and tuberculosis
- In the wake of the pandemic, progress towards universal health coverage has slowed while financial hardship has risen
- Despite increases in the global health workforce, numbers remain low in regions with the highest burden of disease
- Driven by COVID-19, official development assistance for basic health has doubled since 2015

NOTABLE PROJECTS WITHIN THE PROFESSION continued

EFFECTIVE MANAGEMENT OF ORGANISATIONAL HEALTH

Project focus: SAICA'S Employee Wellness framework reflects the organisation's holistic approach to

Employee Wellness addressing the four (4) wellness pillars (Mental, Physical, Financial and

Social).

Impact: Number of employees impacted: 205

SDG difference maker: SAICA

SEEING IS BELIEVING

Project focus¹: Partnering with the International Agency for the Prevention of Blindness (IAPB) to focus on

tackling avoidable blindness and visual impairment across Asia, Africa, the Middle East and

South America.

Raising funds for eye health projects that provide access to affordable quality eye health

services to people in low- and middle-income countries.

Impact: Funds raised: USD 104.2 million

SDG difference maker: Benita Morar, CA(SA)

PINK ODI FUND

Project focus¹: Breast cancer awareness and fundraising initiatives through the Pink ODI Cricket Match

and Pink Golf Day. A pink stadium reminds the entire South African cricket-loving community about the need for preventative screening and helps garner support for those

fighting breast cancer.

PinkDrive, a beneficiary, is focused on providing education and early diagnostic support to

women and men in line with their motto "Early Detection Saves Lives".

The Charlotte Maxeke Johannesburg Academic Hospital, Breast Care Unit, is another beneficiary that tirelessly provides access to quality breast care, regardless of geographical location and socioeconomic status. They also provide a "Breast course 4"

Nurses" programme to empower nurses in breast care.

Impact: Patients treated: 200 000

SDG difference maker: Brecht Mohonathan, CA(SA)

QUADCARE

Project focus¹: Making healthcare accessible and dignified for everyone by providing essential healthcare

access to thousands of patients who may otherwise have struggled to obtain primary healthcare. To assist in achieving this goal, Quadcare secured significant investment, organised comprehensive training, implemented an advanced financial management

system and introduced a patient engagement platform.

Impact: Number of patients assisted: 52 000

SDG difference maker: Jarren Collet, CA(SA)

SLAY WITH KAY FITNESS

Project focus¹: Enabling and encouraging health and fitness through a fitness app and fitness apparel.

Impact: Number of lives impacted: Over 1 000

SDG difference maker: Khanya Modipa, CA(SA)

* A sample of the projects reported to SAICA by members in business, associates and trainees

SAICA | SUSTAINABLE DEVELOPMENT GOALS 2023





- Primary and secondary school completion is rising, but the pace is far too slow and uneven
- Patchy data show disappointing progress on improving primary school reading levels
- Access to early childhood education has expanded, but progress has slowed since 2015
- Low digital skills hamper progress towards universal and meaningful connectivity
- Basic school infrastructure varies widely across regions and is far from universal
- Many teachers still lack the required qualifications to teach

OVERVIEW

Progress towards quality education was already insufficient before the pandemic, and COVID-19 has exacerbated the situation, causing learning losses in four out of five countries studied across 104 countries.

Without additional measures, only one in six countries is expected to achieve universal secondary school completion by 2030, leaving an estimated 84 million children and young people out of school, with approximately 300 million lacking basic numeracy and literacy skills.

To meet reduced national Goal 4 benchmarks, 79 **low- and lower-middle-income countries face an average annual financing gap of USD 97 billion**. Achieving Goal 4 requires education financing to be a national investment priority, along with measures such as making education free and compulsory, increasing the number of teachers, improving school infrastructure, and embracing digital transformation.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Members, associates, and trainees of SAICA are dedicated to advancing SDG 4 by actively participating in projects that enhance the quality of education. Their involvement ranges from innovative educational technologies to initiatives fostering equal access, all contributing to the global goal of ensuring inclusive and equitable education for all. With a specific focus on South Africa, these efforts aim to uplift the country's education sector in line with SDG 4 by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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



THE INVIGILATOR APP

Project focus:

The Invigilator is a smartphone application that aims to enhance the monitoring of online and remote examinations. It allows ease of use for South African students as it does not require constant internet connections, top of the range devices or large amounts of data to work.

This meant universities and schools could open applications throughout Africa and the world, as students no longer need to be physically present to write exams. More students are being accepted and there are lower fixed costs for institutions which makes education more accessible and affordable.

New features such as the handwritten-to-computer text anti-plagiarism tool, have allowed the app to be used continuously over the academic year and not just exam times. The application can also be used for in-venue tests to verify the student through facial recognition as well as for script submission, so that markers can start immediately without logistics needed.

In 2023 the Invigilator released the Invigilator PC which incorporates video monitoring and screen detection, but again without needing a constant internet connection. The solution works around loadshedding and uses roughly 10% of the data needed compared to other proctoring solutions. Online schools have started making use of the tool. Curro, Teneo, Advtech and UCT OHS to name a few. This type of technology means South African students can attend private schools at reduced school fees, opening up education in South

Africa.

The price of both solutions are extremely affordable for South African universities and schools with 40 South African institutions making use of The Invigilator software.

Impact: Students using the App: 750 000

Number of people employed: greater than 100

SDG difference maker: Nicholas Riemer, CA(SA)

ELEVATE TRANSFORMATION COACHING

Project focus: Working with individuals to help them reach their professional goals and collaborating with

organisations to improve teamwork and achieve common objectives.

Impact: Number of people assisted: greater than 5 000

SDG difference maker: Tafadzwa Makombe, CA(SA)







NOTABLE PROJECTS WITHIN THE PROFESSION continued

SANZAF: SEED PROGRAMME

Project focus: Providing Early Childhood Development (ECD), Tertiary Education, Youth and Community

> Development, and Vocational Training. The programme includes the development of educators and playschools in under-resourced areas, the provision of bursaries for vocational and tertiary studies, and the empowerment of youth and communities through

skill-building initiatives.

ECD: Over 180 students Impact:

> Tertiary education: Over 650 students Vocational training: 869 students

SDG difference maker: Fayruz Mohamed, CA(SA)

SAICA STUDY ASSISTANCE

Project focus: SAICA creates opportunities to enhance employees' personal and professional

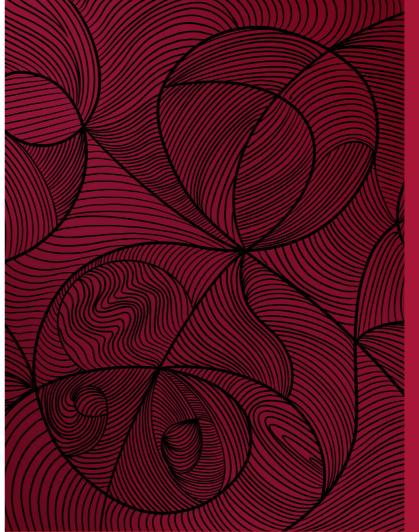
> development through creation of opportunities for employees to obtain recognised qualifications with various duly accredited institutions of higher learning. This learning and development initiative contributes towards capability building to ensure continued fulfillment of business imperatives and inculcation of a learning culture where continuous learning is encouraged across the organisation. The study assistance programme addresses key skills and competencies and continues to bolster employees' educational

Number of employees funded to pursue various qualifications: 37 Total invested amount: Impact:

R 1.2 million

SAICA SDG difference maker:

* A sample of the projects reported to SAICA by members in business, associates and trainees.









KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Recent gains are under threat in efforts to end child marriage
- Mobile phone ownership can be a powerful tool for empowering women, but gender parity remains elusive in

OVERVIEW

The aim of goal 5 is to achieve gender equality and empower all women and girls. Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.

Progress on this goal has been slow, requiring an estimated 300 years to end child marriage, 286 years to address legal protection gaps, 140 years for gender parity in leadership roles, and 47 years for equal representation in national parliaments.

Achieving this goal demands political leadership, investments, and comprehensive policy reforms to dismantle systemic barriers. Gender equality must be a central focus in national policies, budgets, and institutions.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Within the realm of SDG 5, SAICA's community demonstrates a steadfast commitment to projects that promote gender equality. Through mentorship, empowerment, and advocacy, members, associates, and trainees actively contribute to breaking gender barriers and fostering an environment where diversity and inclusivity thrive. Their focus on South Africa emphasises the nation's journey toward achieving gender equality by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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



GENERATIONAL WEALTH FOR WOMEN AND GIRLS

Project focus: Promoting financial literacy and independence, and advocates for community and industry

transformation for women and girls.

Impact: Number of women and girls assisted: 200

SDG difference maker: Mathabo Makhaya, CA(SA)

ACHIEVE WOMEN EMPOWERMENT PROGRAM (AWE)

Project focus: Enables young women from the Winelands to be exposed to the possibilities that the

world offers by using athletic participation as the catalyst.

Impact: Number of young women impacted: 120

SDG difference maker: Julie Warren-Codrington, CA(SA)

RUTH FIRST FOUNDATION TRUST

Project focus: The Ruth First Foundation Trust provides full tuition scholarships for girls to obtain a quality

education and develops deserving young women into principled leaders who are making a

difference in the world.

Impact: Number of scholarships provided: 65

SDG difference maker: Boitumelo Loate, CA(SA)

SUPPORTING VARIOUS PROGRAMMES AIMED AT GENDER EQUALITY

Project focus: Helping women through tutoring, teaching, mentoring and other support.

Impact: Number of women assisted: 35 000 SDG difference maker: Various members, associates and trainees

GENERATIONAL WEALTH FOR WOMEN AND GIRLS

Project focus: SAICA continuously strives to ensure gender equality through its Human Capital policies

> and practices which aim to bridge the gender equality gap and to create equal rights, opportunities, and representation of genders. A sustainable and successful future would not be achievable unless it is built upon a foundation of equity. SAICA's policies do not discriminate between the gender of employees. Remuneration and reward practices, recruitment opportunities as well as employee development (study assistance and training)

are not gender biased. transformation for women and girls.

SAICA's workforce profile by gender: 67.46% female; 32.5% male Impact:

SAICA's study assistance profile by gender: 66.67% female; 33.33% male

SAICA's training profile by gender: 73.42% female; 26.58% male

SAICA SDG difference maker:

^{*} A sample of the projects reported to SAICA by members in business, associates and trainees.





- Access to drinking water, sanitation and hygiene improved significantly in rural areas, but stagnated or decreased in urban areas
- Water quality is improving in countries with robust monitoring, but there are still many unknowns due to lack of data and monitoring
- Water-use efficiency has improved, particularly in agriculture, but rising water stress in several areas is cause for concern
- Enhancing water management and transboundary cooperation is critical for bolstering resilience to crises
- Decline in official development assistance to water sector raises concerns
- As wetland ecosystems and species disappear, large-scale protection and restoration are imperative

OVERVIEW

Despite great progress which has been made over the years to ensure access to clean water and sanitation for all, **billions still lack access to safe drinking water, sanitation, and hygiene**, requiring a substantial increase in global rates of progress for universal coverage by 2030.

While water use efficiency has improved by 9%, concerns persist about water stress and scarcity, with 2.4 billion people living in water-stressed countries in 2020, exacerbated by conflicts and climate change.

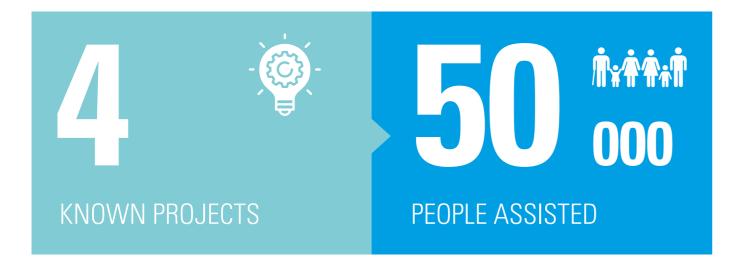
To achieve this goal, strategies include increased sector-wide investment, capacity-building, promotion of innovation and evidence-based action, improved cross-sectoral coordination and cooperation among all stakeholders, and adopting a more integrated and holistic approach to water management.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's members, associates, and trainees are integral to the achievement of SDG 6 by participating in initiatives that address clean water and sanitation challenges. Through projects focused on water accessibility and sustainability, they contribute to the global mission of ensuring universal access to clean water sources. With a specific focus on South Africa, these efforts align with the country's aspirations for SDG 6 by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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



CATCHMENT RESTORATION IN THE WESTERN CAPE WATER SUPPLY SYSTEM BUSINESS CASE

Project focus:

In response to critical water shortages, the Greater Cape Town Water Fund (GCTWF) was established to address the issue through cost-effective, high-impact alien invasive plant (AIP) clearing in the Western Cape Water Supply System. Securing sustainable financing for these efforts is challenging due to the substantial upfront capital needed for initial clearing activities. This project, commissioned by the World Bank, has started by creating a business case to explore the issuance of an impact bond, which would facilitate the GCTWF in implementing its activities over the next 30 years, with an expanded scope to finance catchment restoration programs across South Africa.

The project will also serve to protect the globally significant biodiversity of the Cape Floral Region and enhance the resilience of the catchments and communities to climate-related shocks such as floods and droughts, by improving the hydrologic functions of the

ecosystems and reducing the risk of wildfires.

Impact: Water supply gain: 50 billion litres within 5 years and 100 billion litres within 30 years

Cost: one-tenth the unit cost of alternative options

Job creation: 350

SDG difference maker: Zack Finberg, CA(SA)

ASHRAFUL AID INTERNATIONAL HUMANITARIAN ORGANISATION: WATER SECURITY PROGRAMME

Project focus: Humanitarian aid, providing clean drinking water. Leaving an indelible mark on those in need.

Impact: Boreholes: 29 000 people benefiting

Water wells: 3 000 people benefiting Bottled water: 18 000 people benefiting

SDG difference maker: Ismail Lambat, CA(SA)

MR DRINK

Project focus: Provides clean water and minimises plastic waste by filling up student water bottles at the

university of the Free State.

Impact: Not disclosed

SDG difference maker: Luwezile Deyi, Trainee

FIND MY LEAK

Project focus: Partnering with Strong Schools to visit schools in rural communities and solve their water

problems and leaks.

Impact: Not disclosed

SDG difference maker: Jochemus Prinsloo, CA(SA)

^{*} A sample of the projects reported to SAICA by members in business, associates and trainees.





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- More people than ever have access to electricity, but the pace is lagging for least developed countries
- At the current pace, a quarter of the population will still be using unsafe and inefficient cooking systems by 2030
- Renewable energy use is growing in the electricity sector, but limited in heating and transport
- A strong rebound is needed to reach energy efficiency targets
- International public financing for clean energy in developing countries continues to decline
- Renewable energy is booming in developing countries, but the least developed are falling behind

OVERVIEW

The world seeks to progress towards sustainable energy goals - but not fast enough. By 2030, around 660 million people will still lack electricity access, and almost 2 billion will rely on polluting fuels for cooking.

While renewable sources contribute to nearly 30% of electricity consumption, challenges remain in heating and transport.

Developing countries experience 9.6% annual growth in renewable energy, but financial support for clean energy is declining.

To achieve universal energy access by 2030, there is a need to expedite electrification, boost investments in renewables, improve energy efficiency, and develop enabling policies and regulatory frameworks.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Contributing to SDG 7, SAICA's members, associates, and trainees actively engage in initiatives that promote affordable and clean energy solutions. Through their involvement in innovative projects, they play a vital role in advancing sustainable practices and contributing to the global goal of ensuring access to reliable, sustainable, and modern energy for all. Their focus on South Africa aligns with the nation's goals for affordable and clean energy by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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



SOUTH AFRICAN NATIONAL ENERGY DEPARTMENT INSTITUTE (SANEDI)

Project focus: Supporting the development of sustainable energy sources including two biogas projects

at the South African National Defence Force (SANDF) bases where kitchen food waste,

normally sent to landfill, is used to generate biogas.

Impact: Not disclosed.

SDG difference maker: Lethabo Manamela, CA(SA)

EVERLECTIC

Project focus: Providing leading international electric vehicles, charging infrastructure, and innovative

financing solutions that remove all the hurdles to adopting a cleaner and more efficient

future.

The project results in the decarbonisation of fleets, saving 1 tonne of CO₂e per vehicle

per month.

Impact: Number of vehicles impacted: 60

Tonnes of CO₂e saved: 72

SDG difference maker: Ndia Magadagela, CA(SA)

ENERGY GENERATION AFRICA

Project focus:

Creating a secure, sustainable low-carbon future by providing affordable access to energy across sub-Saharan Africa.

Sold 5MW worth of the following products:

- Locally developed IONVOLT low-voltage domestic lithium-ion batteries.
- Locally developed IONVOLT domestic solar portable power stations ranging from 500W to 1 000W suitable for outdoor, camping and mobile use.
- Commercial battery energy storage system (BESS) solutions through Power Purchase Agreements, Lease or Outright Capex.

Impact: Units inclusive of product solutions: 800

SDG difference maker: Nkosinathi Hlope, CA(SA)

* A sample of the projects reported to SAICA by members in business, associates and trainees



- Global economic recovery continues on a slow trajectory
- Challenging economic conditions are pushing more workers into informal employment
- Global unemployment is expected to decline below pre-pandemic levels, but challenges persist in low-income countries
- Young women are more than twice as likely as young men to be out of education, employment or training
- Tourism is on a path to recovery, but still well below pre-pandemic levels
- COVID-19 has accelerated the adoption of digital solutions, transforming access to finance

OVERVIEW

Multiple crises are placing the global economy under serious threat, leading to a slowdown in global real GDP per capita growth in 2023. Challenging economic conditions are driving more workers into informal employment.

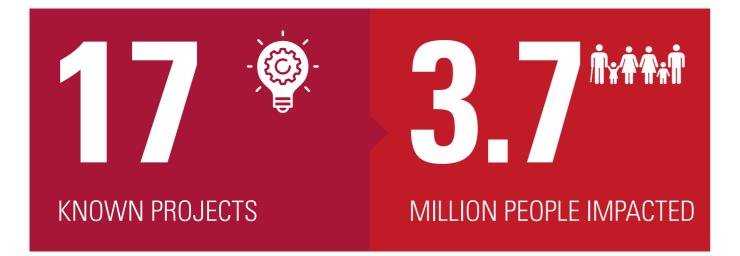
As economies start to recover, the **global unemployment rate has experienced a significant decline**. The youth unemployment rate continues to be much higher than the rate for adults, indicating **ongoing challenges in securing employment opportunities for young people**.

The pandemic has accelerated digital adoption and improved access to finance, with 76% of adults globally having bank accounts or accounts with regulated institutions in 2021, up from 62% in 2014.

Achieving this goal will require a comprehensive financial system reform to tackle rising debts, economic uncertainty and trade tensions, while promoting equitable pay and decent work for young people.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

In alignment with SDG 8, SAICA's members, associates, and trainees are pivotal in driving initiatives that promote decent work and foster economic growth. Through their active engagement in projects supporting job creation, skills development, and inclusive economic opportunities, they contribute to the global goal of ensuring sustained, inclusive, and sustainable economic growth. With a particular focus on South Africa, these efforts reflect a commitment to advancing decent work, entrepreneurship, and economic prosperity for all, in line with the nation's aspirations for 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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

HARAMBE YOUTH EMPLOYMENT ACCELERATOR

Project focus: Through SA Youth (sayouth.mobi), this project aims to provide free access to earning and

learning opportunities in one place.

Impact: Young job seekers impacted: 3.6 million

SDG difference maker: Kasthuri Soni, CA(SA)

SYFT EDUCATION INITIATIVE

Project focus: Syft Campus is an online platform providing training to business owners and accountants

on how to grow their businesses and accounting practices through the use of analytics. Syft's online Work Readiness Bundle works in collaboration with universities to digitally up-

skill future accountants.

Impact: Lessons completed: 140 000

Course completions: 4 300 Syft Campus users: 4 100 Certifications: 250

SDG difference maker: Jodilee Manuel, CA(SA)

SWEET SPOT

Project focus: Confectionery company providing mentorship, empowerment, and education to help

employees succeed in the business.

Impact: Number of people employed: 650

Number of bursaries given: 14

SDG difference maker: Mariam Tayob Cassim, CA(SA)

^{*} A sample of the projects reported to SAICA by members in business, associates and trainees





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Global economic recovery continues on a slow trajectory
- Challenging economic conditions are pushing more workers into informal employment
- Global unemployment is expected to decline below pre-pandemic levels, but challenges persist in low-income
- Young women are more than twice as likely as young men to be out of education, employment or training
- Tourism is on a path to recovery, but still well below pre-pandemic levels
- COVID-19 has accelerated the adoption of digital solutions, transforming access to finance

NOTABLE PROJECTS WITHIN THE PROFESSION continued

THE SPROUT FOUNDATION

Project focus¹: Supporting high school learners and unemployed youth in the process of becoming job

> ready. This is done through upgrading school facilities, promoting study and employment opportunities and facilitating the job application process. (School upliftment projects include: breakfast feeding scheme, new playground, security upgrade, computers,

classroom fans, school shoes, vegetable garden and building a library).

Impact: Job readiness: 120 youth attended, 24 youth hired

Career expo: 150 youth attended, 19 companies exhibited

Career chats published: 8

Breakfast meals provided: over 45 000 Food hampers given: over 1 500 Orphaned / vulnerable children fed: 500

SDG difference maker: Andrew Portmann, CA(SA)

YOUNG LEADERS CONNECT (YLC)

Project focus: Developing the next generation of ethical women leaders. Anchored on the premise of

> mentorship and paying it forward to empower the next generation. YLC is an initiative of the International Women's Forum of South Africa and has nine pillars each with volunteer mentees. The pillars are: mentorship, conversations, entrepreneurship, board leadership, book club, communications, strategic alliances, student chapter and circle of influence.

Number of mentees who completed the programme: 220 Impact:

SDG difference maker: Lerato Phelane, CA(SA)

XIO COLLECTION

Project focus: Creating employment through a self-funded clothing manufacturing business.

Impact: Number of people employed: 20 SDG difference maker: Xoliswa Hlongwane, CA(SA)

SAICA ENTERPRISE DEVELOPMENT (SAICA ED)

Project focus:

SAICA ED houses strategic Enterprise and Supplier Development programmes and customised projects in order to grow South Africa's entrepreneurial sector through advancing the sustainable growth of small Black-owned businesses.

Projects include for example:

- Anglo American Zimele worked with SAICA ED on a pilot project to render a Financial Excellence Offering (FEO) programme for a selected cohort of SMMEs for their Enterprise and Supplier Development Strategy (ESDS).
- Exxaro engaged with SAICA ED to provide a Pilot Financial Excellence programme as part of their ESDS.
- Dedisa 'Enegro' Project supported start-up / idea stage entrepreneurs within the energy sector through an Enterprise Development Programme.
- SAICA ED worked with Youth Employment Services (YES) to place unemployed graduates at Small and Medium Practices to support SMEs and gain work experience.
- SAICA ED Flagship Programme implemented a sustainable Skills Development programme and associated Preferential Procurement initiatives which prioritised the inclusion of Black owned small businesses within SAICA's value chain.

Impact: SMEs supported: 554

> Number of strategic partnerships: 175 Number of entrepreneurial beneficiaries: 98

SDG difference maker: SAICA Enterprise Development

SAICA EMPLOYEE ENGAGEMENT INITIATIVES

Project focus:

The Employee Engagement Survey assists SAICA to identify and address areas for improvement to create a conducive working environment. SAICA conducts Employee Engagement Surveys on an annual basis. The survey determines the level of employees' engagement and identifies areas where improvement is required. The survey enables SAICA's effectiveness in achieving its imperatives through a dedicated and engaged workforce through development and implementation of actionable items that seek to improve the organisational climate and culture.

Impact:

SAICA's employee engagement tool taps into SAICA's employee insights to propose fit-for-purpose interventions. Overall, SAICA achieved an overall employee engagement score of 78% versus the 60% target on the 2022 employee engagement survey.

SDG difference maker: SAICA

- * A sample of the projects reported to SAICA by members in business, associates and trainees
- 1 As the project focuses on more than one SDG, the secondary SDG/s have been reflected in italics

SAICA | SUSTAINABLE DEVELOPMENT GOALS 2023





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Least developed countries face challenges in achieving the manufacturing target by 2030
- Economic growth outpaced increases in CO2 emissions, aided by the use of clean technologies and reduced industrial output
- Global research and development spending is up, particularly since the pandemic, but is still too low in least developed countries
- Strong growth in medium-high- and high-technology industries amid global manufacturing slowdown
- More than 95 per cent of the world has mobile broadband access of at least 3G, but connecting the final frontier is proving difficult

OVERVIEW

The recovery of the manufacturing industry from the COVID-19 pandemic is uneven, with global growth slowing down to 3.3% in 2022 from 7.4% in 2021. Least developed countries (LDCs) lag significantly in achieving the goal of doubling the manufacturing share in GDP by 2030. However, medium-high- and hightechnology industries demonstrated robust growth.

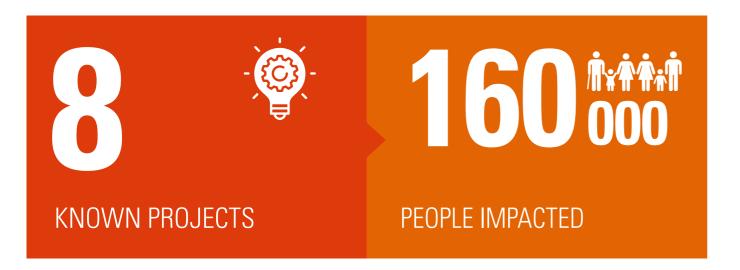
As of 2022, 95% of the world's population has access to a mobile broadband network, but some areas remain underserved.

Global carbon emissions from energy combustion and industrial processes grew by 0.9% to a new all-time high of 36.8 billion metric tonnes, well below global GDP growth, reverting to a decade-long trend of decoupling emissions and economic growth.

Achieving goal 9 by 2030 requires supporting LDCs, investing in advanced technologies, reducing carbon emissions, and increasing mobile broadband access.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Members, associates, and trainees of SAICA are at the forefront of advancing SDG 9 through their involvement in projects focused on industry, innovation, and infrastructure. Through their innovative contributions, they support sustainable development by fostering resilient infrastructure and promoting inclusive and sustainable industrialisation. With a specific focus on South Africa, these efforts contribute to the nation's progress toward SDG 9 by 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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

THE RIDGE, DELOITTE AFRICA'S CAPE TOWN OFFICE

Project focus: This building is a six-star rated Green Star commercial building built using innovative

sustainable building technologies, such as eco-bricks. It received the 2022 Gold Award for the 'Best Overall Sustainable Architecture Project' at the World Architecture News.

Impact: Economic benefits such as longer building lifetimes, improved ability to attract new

employees, and increased asset value. Environmental benefits are reduced environmental impact, such as global warming, resource depletion, and toxicity, and reduced energy

consumption and greenhouse gas emissions.

SDG difference maker: Deloitte Africa

SUSTAINABLEDNA

Project focus: Assisting clients to develop sustainability and climate action strategies, helping them to

implement these and achieve their sustainability objectives and targets using Al-based

Sustainability Management Solutions.

Providing Sustainability and Climate Action training via an Al-based Learning Management

Solutions.

Impact: Number of people impacted: Over 150 000

SDG difference maker: Belinda Carreira, CA(SA)

* A sample of the projects reported to SAICA by members in business, associates and trainees.

SAICA | SUSTAINABLE DEVELOPMENT GOALS 2023





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Most countries experienced increased shared prosperity, but the pandemic may have reversed some of this progress
- The pandemic has caused the largest rise in income inequality between countries in three decades
- Racial discrimination is one of the most common grounds for discrimination worldwide
- With deaths along migratory routes rising globally, urgent action is needed to ensure safe migration
- Record numbers of people are fleeing their countries in the face of mounting crises

OVERVIEW

The fight against inequalities in society has become a key issue in the 21st century. The track to achieving this goal is bridled with challenges and insufficient data.

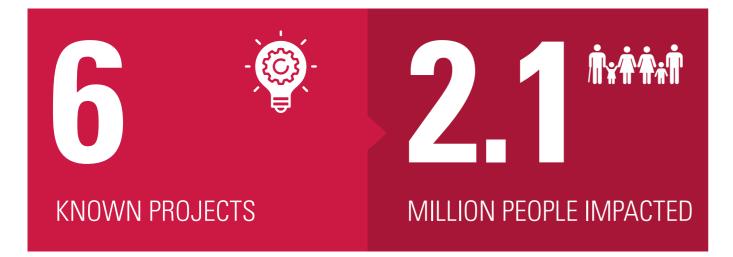
As it currently stands, incomes of the poorest 40% of the population were typically growing faster than the national average, but evidence suggests COVID-19 may have disrupted this trend of declining within-country inequality. **The pandemic has led to the largest increase in between-country inequality in three decades**.

Globally, one in six people has experienced some form of discrimination, with women and people with disabilities disproportionately affected. In 2022, a record-high number of refugees (34.6 million) were documented, and nearly 7,000 migrant deaths were recorded.

Addressing both within- and between-country inequality requires equitable resource distribution, investing in education and skills development, implementing social protection measures, combating discrimination, supporting marginalised groups, and fostering international cooperation for fair trade and financial systems.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's commitment to SDG 10 is evident through initiatives led by its members, associates, and trainees that address and reduce inequalities. By actively engaging in projects promoting inclusivity and diversity, they contribute to creating a more equal and just society globally. Their focus on South Africa emphasises the nation's journey towards reducing inequalities and fostering social cohesion by 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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

SAICA'S THUTHUKA EDUCATION UPLIFTMENT FUND (TEUF)

Project focus: Developing and ensuring a continuous supply of successful Chartered Accountants

in South Africa. Thuthuka is the largest bursary fund driving the transformation of the accountancy profession in terms of race and gender. In addition, Thuthuka runs several initiatives raising the importance of mathematics while assisting learners to improve their

mathematics results.

Impact: Qualified CAs(SA): approximately 3 000

Learners impacted through the Thuthuka learner initiatives: Over 2 million

Trainees at donor firms: over 2 188

SDG difference maker: TEUF

CAMPUS CONNECT

Project focus: Web application that hosts over 300+ educational materials for commerce subjects from

1st year to CTA (Certificate in theory of accounting) students that can access the materials

for free.

Impact: Number of users: 50 000

SDG difference maker: Wamashudu Mukheli, Trainee

LEVRA (LEVRA.ME)

Project focus: Enhancing the abilities of young adults, particularly those from diverse socio-economic

backgrounds in order to level the playing field and provide equal chances of success, regardless of identity or prior experience, especially for those who will be joining

prestigious companies.

Impact: Number of hours in training, mentorship and community engagement: over 17 000

SDG difference maker: Bartek Ogonowski, CA(SA)







NOTABLE PROJECTS WITHIN THE PROFESSION continued

THE HOPE FACTORY (THF)

Project focus:

Implementing Socio-Economic and Skills Development Programmes as well as customised projects, that result in mobilising economic activity for unemployed Black South African citizens (as defined by the B-BBEE codes).

Customised projects include developing small businesses and implementing financial skills booster and enterprise supplier development programmes such as:

- CHIETA / Cennergi Small Business Support Programme: Developing small businesses that manufacture chemical household products.
- Financial Skills Booster Programme: Assisting female artisans to save money, increase turn-over in their businesses and separate their business and personal finances.
- The Hope Factory SED Flagship Programme: Enabling beneficiaries to develop business plans and to start recording income, expenses and profit.

CHIETA/Cennergi Small Business Support Programme: 36 participants Impact:

Financial Skills Booster Programme: 9 female artisans

The Hope Factory SED Flagship Programme: 16 beneficiaries

SDG difference maker: Annie McWalter, CEO of The Hope Factory

THE LONDON ARTICLE CLERKS ASSOCIATION (LACA)

Creating a network for trainee CAs(SA), providing them with opportunities for professional **Project focus:**

growth.

Number of trainees assisted: 200 Impact:

SDG difference maker: Elsè Hugo, Trainee

4C CHARITABLE TRUST

Project focus: Supporting the development of untapped talent through investing in talented scholars and

recruiting candidates from under-privileged communities.

Impact: Number of students impacted: 50

SDG difference maker: Ellen Gower, CA(SA)

* A sample of the projects reported to SAICA by members in business, associates and trainees.









KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Smaller cities and towns in many regions are recording faster growth in slum populations than major cities
- The demand for urban transportation continues to grow exponentially, particularly in developing countrie.
- Air pollution is not only an urban problem, but is also affecting towns and rural areas
- Provision and access to open public spaces remains low across regions, impacting negatively on the quality of urban life
- Urban sprawl is outpacing population growth in most cities, with detrimental effects on sustainability
- Since 2015, many more national and local governments have reported having disaster risk reduction strategies

OVERVIEW

Global progress in making cities sustainable and more inclusive for all populations has, like much of the other goals, reflected a nuanced snapshot.

Currently, more than half of the global population resides in urban areas, a figure expected to reach 70% by 2050. Around 1.1 billion people live in slums or slum-like conditions in cities, with 2 billion more expected in the next 30 years.

In 2022, only half of the world's urban population had convenient access to public transportation, and issues such as urban sprawl, air pollution, and limited public spaces persist in cities.

Since 2015, the number of countries with national and local disaster risk reduction strategies has doubled.

Achieving this goal necessitates a focus on implementing inclusive, resilient, and sustainable urban development policies and practices that prioritise access to basic services, affordable housing, efficient transportation, and green spaces for all.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

In pursuit of SDG 11, SAICA's members, associates, and trainees play a vital role in initiatives focused on building sustainable cities and communities. Through their involvement in projects that promote urban resilience, inclusivity, and environmental sustainability, they contribute to the global agenda of creating cities that are inclusive, safe, and resilient. Their focus on South Africa aligns with the nation's aspirations for sustainable urban development by 2030.

12 6 MILLION PEOPLE IMPACTED

NOTABLE PROJECTS WITHIN THE PROFESSION

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

CITY OF CAPE TOWN INFRASTRUCTURE PORTFOLIO DEVELOPMENT FRAMEWORK

Project focus: The IPDF provides a mechanism for long-term integrated infrastructure planning in the City

of Cape Town in the face of a growing population, the threat of climate change and the

need for economic development.

Project work involves developing an annual report that provides the City with a strategic assessment of its 10-year infrastructure portfolio and the adequacy of its projects to

respond to challenges.

A 3-year roadmap was developed to operationalise the IPDF as part of the City's

infrastructure planning processes.

Impact: Number of people impacted: over 5.8 million

Infrastructure portfolio: R 120 billion Electrification to households: 97.7%

Social housing rental units: 500 across 50 land parcels

SDG difference maker: Zack Fineberg, CA(SA)

HUMANITARIAN DISASTER RELIEF

Project focus: Responding to natural disasters and assisting impoverished communities.

Impact: Not disclosed.

SDG difference maker: Ebrahim Lambat, CA(SA)

SUSTAINABLE FINANCE CHAMPIONS

Project focus: Advocating for changing the plastic utensils, plates and cups to paper and placing recycling

bins around the office building.

Impact: Issued every staff member with travel mugs.

SDG difference maker: Benita Morar, CA(SA)

^{*} A sample of the projects reported to SAICA by members in business, associates and trainees.





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Regional inequalities in material footprints highlight consumption disparities
- Fossil fuel subsidies rise back to 2014 levels despite calls for a phase-out
- Despite rising global hunger, food waste and losses are staggering and uneven
- More companies, large and small, are reporting on their efforts to improve sustainability
- Global cooperation on sustainable consumption and production rises, while reporting dwindles
- Despite increased public procurement reporting, sustainable tourism monitoring is down

OVERVIEW

The future existence and sustainable development of humanity rests greatly on global efforts to ensure sustainable consumption and production patterns by promoting resource efficiency and reducing the waste produced by economic growth and development strategies.

The material footprint per capita in high-income countries is 10 times that of low-income countries. The world is seriously off tack in its efforts to halve per capita food waste and losses by 2030.

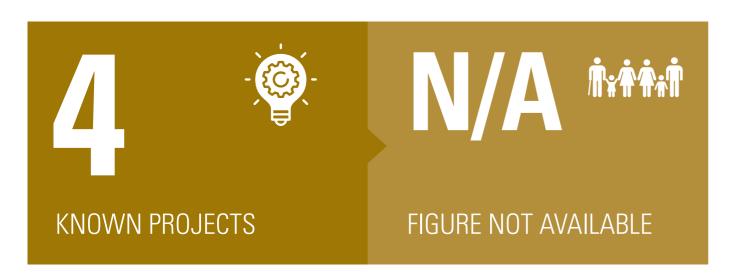
Global crises triggered a resurgence in fossil fuel subsidies, nearly doubling from 2020 to 2021.

While reporting has increased on corporate sustainability and public procurement policies, it has decreased when it comes to sustainable consumption and monitoring sustainable tourism.

Responsible consumption and production must be integral to recovery from the pandemic and to acceleration plans of the SDGs. It is crucial to implement policies that support a shift towards sustainable practices and decouple economic growth from resource use.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's community actively contributes to SDG 12 by engaging in initiatives that promote responsible consumption and production. Members, associates, and trainees participate in projects aimed at reducing waste, enhancing resource efficiency, and fostering sustainable consumption practices. Their efforts align with the global goal of ensuring sustainable production and consumption patterns. In the context of South Africa, these initiatives contribute to the nation's commitment to responsible consumption and production by 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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: Leading advocate for ESG and an anchor for the renewable energy sector's growth, aiming

to positively influence Independent Power Production (IPP).

Impact: Not disclosed

SDG difference maker: Hashveer Singh, CA(SA)

TRAINEE BOTTLE TOPS COLLECTION

Project focus: Collecting plastic bottle tops which were donated to the Sweethearts Foundation, an NPO

which sponsors wheelchairs to disadvantaged members of the community by raising

funds through recycling plastic.

Impact: Collected over 23,000 bottle tops which equates to about 10-15% of the required weight

(450kg) needed for the NPO to donate a wheelchair.

SDG difference maker: Rachel-Leigh Audier, Trainee

THE NEW EQUATION – PWC

Project focus: Committed to achieving net zero greenhouse gas (GHG) emissions by 2030 through their

global strategy, The New Equation.

Impact: Met 50% absolute reduction of their scope 1 and 2 emissions through energy efficiency

initiatives and contribution of renewable electricity measures.

SDG difference maker: PwC South Africa

* A sample of the projects reported to SAICA by members in business, associates and trainees





KEY TAKEAWAYS FROM THE UN 2023 SDG REPORT

- Urgent global greenhouse gas emission reductions are needed to avert 1.5°C tipping point
- Global climate change education has so far not kept up with youth demand
- Record-setting rising sea levels are a severe threat to hundreds of millions of people
- The USD 100-billion-a-year climate finance goal by developed countries has yet to be met

OVERVIEW

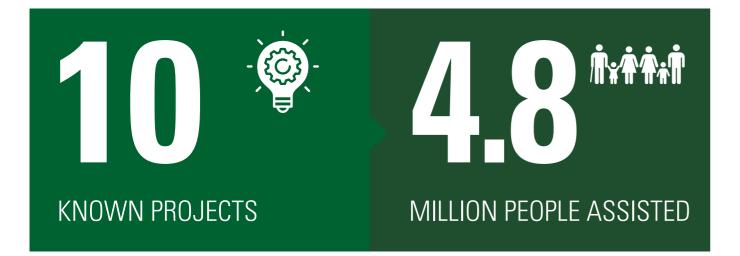
With a climate cataclysm looming, the pace and scale of current climate action plans are wholly insufficient to effectively tackle climate change. **Increasingly frequent and intense extreme weather events are already impacting every region on Earth**. Rising temperatures will escalate these hazards further, posing grave risks.

The Intergovernmental Panel on Climate Change (IPCC) emphasises that deep, rapid and sustained reductions in greenhouse gas (GHG) emissions are essential in all sectors, beginning now and continuing throughout this decade. To limit global warming to 1.5°C above pre-industrial levels, emissions must already be decreasing and need to be cut by almost half by 2030, just 7 years away.

Urgent and transformative action is crucial, going beyond mere plans and promises. It requires raising ambition, covering entire economies and moving towards climate-resilient development, while outlining a clear path to achieve net-zero emissions. Time is running out, and immediate measures are necessary to avoid catastrophic consequences and secure a sustainable future for generations to come.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's community actively participates in initiatives aligned with SDG 13, demonstrating a commitment to climate action. Members, associates, and trainees engage in projects that contribute to reducing carbon footprints, mitigating climate-related challenges, and fostering a sustainable environment. With a focus on South Africa, these efforts align with the nation's goals for climate action by 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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

MAHLAKO A PHAHLA INVESTMENTS

Project focus: Mahlako Energy fund invests in businesses and energy projects.

Impact: Generation of 28 000 MW per annum, equivalent to annual energy consumption of 8 000

houses.

167 jobs were created during the energy wheeling project with Amazon Web Services.

SDG difference maker: Makole Mupita, CA(SA)

PARAGON

Project focus: An ESG SaaS start-up enabling businesses in South Africa and beyond to understand their

impact through the lens of the UN SDGs.

Impact: Not disclosed.

SDG difference maker: Craig Wallington, CA(SA)

INAUGURAL CLIMATE CHANGE CONFERENCE

Project focus: SAICA hosted its inaugural Climate Change Conference, to deliberate on local challenges,

market solutions, financial instruments, and leverage existing opportunities.

The role of accountants in tackling climate change was a key discussion topic.

Led by keynote speakers, the event also showcased progress made by corporates across

industries to meet South Africa's Nationally Determined Contribution (NDC).

Impact: Not disclosed.

SDG difference maker: SAICA

* A sample of the projects reported to SAICA by members in business, associates and trainees.



OVERVIEW

Click here for more

The ocean is in a state of emergency as increasing eutrophication, acidification, ocean warming and plastic pollution worsen its health. Additionally, the alarming trend of overfishing persists, leading to the depletion of over one third of global fish stocks.

While there has been some progress in expanding marine protected areas, combating illegal, unreported and unregulated fishing, banning fishing subsidies and supporting small-scale fishers, action is not advancing at the speed or scale required to meet this goal.

To counter these trends, swift and coordinated global action is imperative. This entails increasing funding for ocean science, intensifying conservation efforts, advancing nature- and ecosystem-based solutions, addressing the interconnections and impacts of human-induced pressures, and urgently turning the tide on climate change to safeguard the planet's largest ecosystem.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Within the framework of SDG 14, SAICA's members, associates, and trainees are actively involved in projects that contribute to the conservation and sustainable use of marine resources. Through their commitment to initiatives addressing marine pollution and promoting marine biodiversity, they contribute to the global goal of protecting life below water. With a specific focus on South Africa, these efforts align with the nation's objectives for marine conservation and sustainable oceans by 2030.

PEOPLE IMPACTED **KNOWN PROJECTS**

NOTABLE PROJECTS WITHIN THE PROFESSION

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

EY RIPPLES

Project focus: Accelerating environmental sustainability.

Impact: Participants: 456

Lives impacted: 19 198

SDG difference maker: EY South Africa

SHORE TRADE

Project focus: Transforming the seafood supply chain through the seafood industry's first global digital

trading platform.

Impact: Over 1 000 fishers, growers and producers.

SDG difference maker: Mark Esterhuizen, CA(SA)

^{*} A sample of the projects reported to SAICA by members in business, associates and trainees



- Deforestation and forest degradation remain major global threats
- Despite efforts to mobilise financing for biodiversity conservation, a persistent funding gap remains
- Species extinction risk has accelerated each decade since 1993
- Growth in protected area coverage of key biodiversity areas has largely stalle
- Alarming trends in land degradation call for urgent action to restore the Earth

OVERVIEW

A fundamental aspect of sustainability and sustainable development is the recognition that human life does not exist outside of non-human life, but rather our human action has impacts on entire ecosystems in water – as the previous section has explored – and on land. Terrestrial ecosystems play a crucial role in sustaining human life, contributing to over half of global GDP and holding diverse cultural, spiritual, and economic values.

However, the world faces a triple crisis of climate change, pollution and biodiversity loss. Escalating trends of forest loss, land degradation and the extinction of species pose a severe threat to both the planet and people.

Despite some progress in sustainable forest management, protected areas, and the uptake of national biodiversity values and natural capital accounting, most improvements have been modest.

The recently adopted Kunming-Montreal Global Biodiversity Framework provides renewed impetus for this goal, outlining four outcome-oriented goals to be achieved by 2050 and 23 targets to be achieved by 2030.

To fulfil this goal, a fundamental shift in humanity's relationship with nature is essential, along with accelerated action to address the root causes of these interconnected crises and better recognition of the tremendous value of nature.

111 20 5 20 5 000 KNOWN PROJECTS RESTORED HABITATS (Ha):

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

SAICA's community demonstrates a commitment to SDG 15 by actively participating in projects that promote the conservation and sustainable use of terrestrial ecosystems. Members, associates, and trainees engage in initiatives addressing deforestation, biodiversity loss, and land degradation, contributing to the global goal of protecting life on land. Their focus on South Africa underscores the nation's dedication to preserving its natural ecosystems and biodiversity by 2030.

NOTABLE PROJECTS WITHIN THE PROFESSION

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

KRUGER 2 CANYONS FEASIBILITY STUDY

Project focus: The development business case for the Kruger to Canyons Catchment Investment

Programme (CIP), a partnership between Kruger to Canyons Biosphere Region NPC, Conservation South Africa, and The Nature for Water Facility. The CIP aims to improve water security, protect biodiversity and support resilient livelihoods in the Kruger to Canyons Biosphere Region (K2C). The CIP coordinates implementation of nature-based solutions, such as Alien Invasive plant clearing and Grazing management, and pools financial resources from the public and private sector and other downstream beneficiaries to improve efficiency and deliver long-term

sustainable impacts.

Impact: Restored habitats: 20 000 Ha

Additional water yield: 8.6 cubic meters

Increase in communal farmer income: R 11.5 million over 30 years CO2e sequestrated: greater than 590 000 tonnes over 30 years Annual domestic demand: more than double for Hoedspruit Permanent and seasonal jobs: 14 598 over 30 years

Long-term employment opportunities: 1 359 over 30 years

SDG difference maker: Zack Finberg, CA(SA)





NOTABLE PROJECTS WITHIN THE PROFESSION continued

PENGUIN WATCH

Project focus: Assessing the threats to penguin colonies across Antarctica and the Southern Ocean and

contributing invaluable data for their protection.

Impact: Volunteers: 5 632

> Classifications: 279 639 Subjects: 41 668

Completed subjects: 16 866

Anri Brits, CA(SA) SDG difference maker:

Click here for more

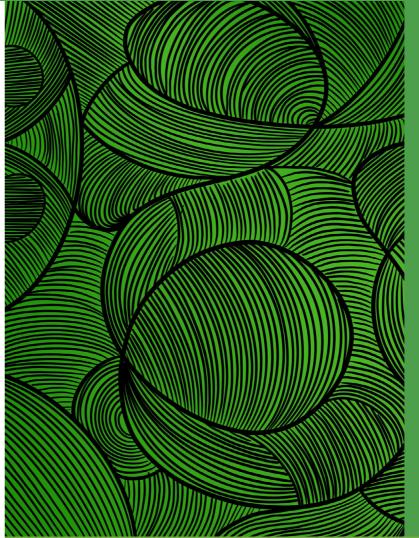
WILDERNESS LEADERSHIP SCHOOL

Supporting anti-rhino poaching work in the Pilanesberg. **Project focus:**

Impact: Not disclosed.

SDG difference maker: CA(SA)'s name not disclosed in annual SDG survey

* A sample of the projects reported to SAICA by members in business, associates and trainees.









- Global homicides hit a 20-year high amid escalating gang and socio-political violence
- There has been an unprecedented increase in civilian deaths in conflicts the first since the adoption of the 2030 Agenda
- Declining detection of victims of human trafficking during crises prompts new methods to track and combat this hidden crime
- The global prison population keeps rising, creating overcrowding and concerns over the proportion of unsentenced detainees
- Drug trafficking is generating illicit financial flows worth billions, fuelling corruption and diverting resources
- The number of young parliamentarians remains low with few holding leadership positions

OVERVIEW

Ongoing and new violent conflicts around the world are derailing the global path to peace and achievement of this goal. Alarmingly, the year 2022 witnessed a more than 50 per cent increase in conflict-related civilian deaths, largely due to the war in Ukraine.

As of the end of 2022, 108.4 million people were forcibly displaced worldwide – an increase of 19 million compared with the end of 2021 and two and a half times the number of a decade ago.

In 2021, the world experienced the highest number of intentional homicides in the past two decades.

Structural injustices, inequalities and emerging human rights challenges are putting peaceful and inclusive societies further out of reach. To meet this goal, action is needed to restore trust and to strengthen the capacity of institutions to secure justice for all and facilitate peaceful transitions to sustainable development.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

Contributing to SDG 16, SAICA's members, associates, and trainees actively participate in initiatives promoting peace, justice, and strong institutions. Through projects fostering the rule of law, transparency, and effective governance, they contribute to the global goal of building peaceful and inclusive societies. Their focus on South Africa aligns with the nation's pursuit of strong institutions and justice for all by 2030.

The second of th

NOTABLE PROJECTS WITHIN THE PROFESSION

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

SOUTH AFRICAN CHARTERED ACCOUNTANTS NUMBER ONE IN GLOBAL TRUSTWORTHINESS

Project focus: SAICA earned the top position in a groundbreaking global professional trust survey

conducted by Edelman DXI, a respected research firm, on behalf of Chartered

Accountants Worldwide (CAW).

Impact: 57 911 active SAICA members and associates around the world.

SDG difference maker: SAICA

GOOD GOVERNANCE ACADEMY (GGA) AND THE ESG EXCHANGE

Project focus: The ESG Exchange is an initiative of the GGA. Its purpose is to rapidly globalise scarce

sustainability reporting know-how and expertise, through tech-enabled collaborative exchange. This enables common global operating principles for sustainability governance and management practices to be in place thereby assisting organisations to meet information and disclosure demands. Support will focus on resource-poor organisations

which will need to report to multi-nationals. All resources are freely available.

Impact: Current reach: Beyond 167 countries and 69 000 listed entities

2030 Target reach: 10 million managers and directors from 10 000 global organisations

SDG difference maker: Prof. Mervyn King and Carolynn Chalmers

KPMG SOUTH AFRICA

Project focus: KPMG believes in actively participating in both bilateral and multilateral institutional forums

to promote responsible business practices while emphasising the need for a reliable and credible connection with all stakeholders. This approach is essential for fostering

confidence and building a foundation for a sustainable future.

Impact: R150 000 contributed to the Democracy Works Foundation, a Southern African non-profit

company focused on democracy development in the region.

SDG difference maker: KPMG South Africa







NOTABLE PROJECTS WITHIN THE PROFESSION continued

SAICA'S SUSTAINABILITY TECHNICAL COMMITTEE

Supporting SAICA to respond to various current and emerging sustainability aspects as **Project focus:**

they relate to its members and other stakeholders.

The Committee is made up of 17 members from diverse backgrounds (CA(SA) to nonaccountant) and its focus areas are:

- Reporting and Disclosure with specific emphasis on the global convergence of sustainability reporting standards and frameworks.
- Assurance and Verification, focusing on non-financial sustainability information.
- Integrated thinking, with reference to sustainability in terms of the International Integrated Reporting Framework and the Integrated Thinking Principles.

57 911 active members and associates around the world. Impact:

SDG difference maker: SAICA

SAICA INTERNATIONAL SUSTAINABILITY STANDARDS BOARD (ISSB) LAUNCH

Project focus: SAICA hosted the South African chapter of the ISSB IFRS Sustainability Disclosure

Standards at the Johannesburg Stock Exchange.

Number of people in attendance: over 5 000 Impact:

SDG difference maker: SAICA

COMPANIES AND INTELLECTUAL PROPERTY COMMISSION (CIPC) CONFERENCE

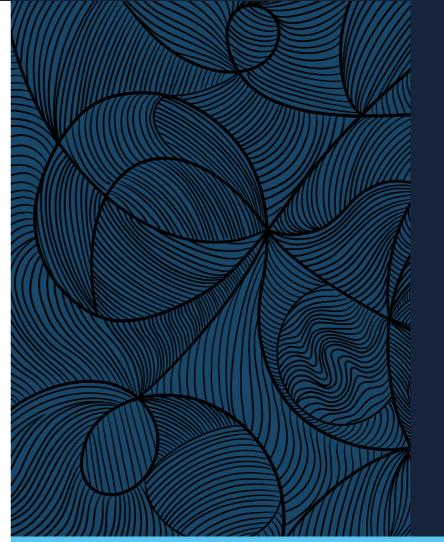
Project focus: The uptake of the new ISSB IFRS Sustainability Disclosure Standards is still unclear in the

> absence of a legal mandate, hence the CIPC hosted a Sustainability Reporting Round-table Conference to solicit views from local stakeholders including regulators, professional bodies, audit firms and corporates on the future direction of sustainability disclosures in South Africa.

This was an initial engagement by the CIPC and further engagements, including the creation of Working Groups, are being scheduled by the CIPC to progress the discussions further.

Not disclosed. Impact:

SDG difference maker: SAICA





^{*} A sample of the projects reported to SAICA by members in business, associates and trainees.





- In the wake of the pandemic, many developing countries are facing a debt crisis
- Despite record-breaking global trade increases, the share of exports from least developed countries has stagnated and is far off target
- Official development assistance surged in 2022 owing to spending on refugees in donor countries and aid to Ukraine
- Internet usage reaches two-thirds of the world's population, but gender and connectivity gaps persist
- The world needs more timely, detailed and accurate data to tackle a multitude of crises, but funding for data and statistics is ever more scarce

OVERVIEW

The achievement of all the above SDGs hinge on a critical ingredient; partnerships.

Developing countries are grappling with an unprecedented rise in external debt levels following the COVID-19 pandemic, compounded by challenges such as record inflation, escalating interest rates, competing priorities and constrained fiscal capacity, underscoring the urgent need for debt relief and financial assistance.

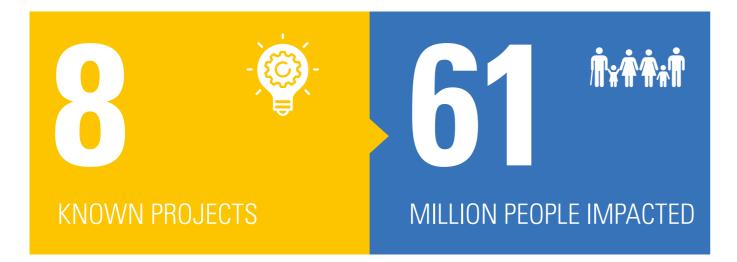
While official development assistance (ODA) flows continue to reach record peaks, the increase in 2022 is primarily attributed to spending on refugees in donor countries and aid to Ukraine.

Despite a 65 per cent improvement in Internet access since 2015, progress in bridging the digital divide has slowed down post-pandemic. Sustained efforts are required to ensure equitable access to the Internet for all.

Geopolitical tensions and the resurgence of nationalism hinder international cooperation and coordination, highlighting the importance of a collective surge in action to provide developing countries with the necessary financing and technologies to accelerate the implementation of the SDGs.

SAICA MEMBER, ASSOCIATE AND TRAINEE INVOLVEMENT*

In the spirit of SDG 17, SAICA's members, associates, and trainees actively contribute to projects that emphasise the importance of partnerships for achieving sustainable development goals. Through collaborative efforts and strategic alliances, they play a crucial role in fostering a global network aimed at addressing complex challenges and creating positive societal impact. Their focus on South Africa ensures that these partnerships contribute significantly to the nation's progress toward the SDGs by 2030.



NOTABLE PROJECTS WITHIN THE PROFESSION

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

CITIZEN LEADER LAB

Project focus: Leadership that builds a better future for all. Providing a variety of programmes and

workshops that work towards social cohesion and large-scale social change. The lab facilitates cross-sectoral collaboration to strengthen connections and partnerships across

boundaries, while creating opportunities for active citizenship.

Impact: Partnerships developed: 1 791

School teachers reached: 43 941 School learners reached: 1.5 million

SDG difference maker: Lerato Phelane, CA(SA)

ALLAN GRAY ORBIS FOUNDATION

Project focus: Completed a 10-year sustainability plan for the foundation.

Impact: Students provided with financial support: 700 for the next 10 years

SDG difference maker: Cyprian Teffo, CA(SA)

THE GLOBAL ACCOUNTANCY ALLIANCE (GAA)

Project focus: The GAA provides its member bodies with a broadly agreed set of positions on key

aspects of sustainability reporting and assurance, which may be used internally within GAA member bodies to assist in consistency of messaging to a range of external

audiences including members, the wider public and government.

These messages include consultation responses, public policy statements and media

engagement.

Impact: Number of members: over 1.4 million

SDG difference maker: GAA





NOTABLE PROJECTS WITHIN THE PROFESSION continued

FINBIZ2030 SOUTH AFRICAN TASK FORCE

Project focus: Establishing an active and engaged global finance and business community dedicated to

achieving the SDGs (joint venture between One Young World and Chartered Accountants

Worldwide).

All South Africans (60.7 million) Impact: **SDG difference maker:** Numerous SAICA members

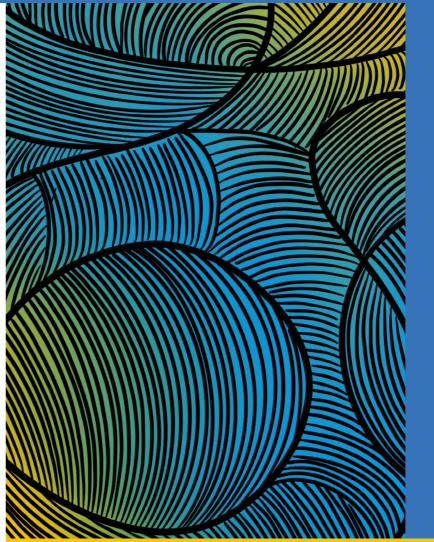
ONE YOUNG WORLD

Project focus: Identifying, promoting, and connecting the world's most impactful young leaders to create

a better world with more responsible, more effective leadership.

Impact: Number of people impacted: over 5.8 million

SDG difference maker: Numerous SAICA members





^{*} A sample of the projects reported to SAICA by members in business, associates and trainees



THE HOME OF **#DifferenceMakers**

