

Navigating your Safety, Health and Environmental Risk Universe

Safety, Health and Environment (SHE) Compliance

*Sustainability and
Integrated Reporting*



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Compliance with applicable laws and adherence to non-binding rules, codes and standards is a benchmark requirement for listed companies. The King Report on Governance for South Africa 2009 (King III) has raised the level of awareness about the importance of being able to demonstrate compliance at board as well as management levels. King III provides recommended principles and practices for entities to adopt to ensure that compliance is achieved.

King III outlines four general principles relating to risk and compliance that also have application in the disciplines of safety, health and the environment (SHE):

- The board should ensure that the company complies with applicable laws and considers adherence to non-binding rules, codes and standards.
- The board and each individual director should have a working understanding of the effect of the applicable laws, rules, codes and standards of the company and its business.
- Compliance should form an integral part of the company's risk management process.
- The board should delegate the implementation of an effective compliance framework and processes to management.

This, together with the fact that there has been an increase in the ongoing development of SHE laws and regulations, coupled with their enforcement in recent years across Southern Africa, places an increased responsibility on businesses to assess their SHE compliance status with applicable legislation, and to periodically report to the authorities.

To give comfort to both the board and external stakeholders that management has achieved effective compliance, PwC's Governance and Sustainability group has combined the capabilities of SHE technical expertise and assurance to provide support services to our clients.

SHE compliance and advisory services

Our SHE compliance and advisory services support our clients in disclosing effective SHE compliance performance, by:

- identifying the applicable SHE laws and regulatory obligations
- conducting SHE legal compliance assessments
- providing assurance on SHE performance data
- assessing SHE conformity to other requirements such as ISO and OHSAS standards (ISO 14001 and OHSAS 18000)

- conducting environmental ancillary report performance and compliance assessments such as:
 - environmental management programme report (EMPR) performance
 - environmental management plan and record of decision conditions
 - water use licence applications (WULA) and conditions
 - waste management and licence conditions, and
 - air emissions permit conditions.
- assessing SHE risk per stage in a production or manufacturing process or per activity on site, and
- providing assurance on SHE incident investigations, including reportable incidents and incident classifications.

Our strengths:

- skilled SHE technical assessors, dedicated to helping you achieve your SHE compliance objectives
- qualified assessors with practical workplace experience and specialists with specific industry expertise
- assessors experienced in issue-based SHE matters such as EMPRs, water resource management, water pollution, waste management and mine closure
- qualified SHE project managers, able to provide an integrated assessment of sustainability risks faced in the course of business operation and governance
- assurance practitioners with experience in non-financial assurance engagements using international standards such as ISAE 3000
- SHE technical specialists in ISO 9001, ISO 14001 and OHSAS 18001 associated with our accredited certification body, and
- our global reputation for being one of the world's largest and most respected assurance service providers on sustainability information.

Value proposition:

SHE compliance services provided by PwC's Governance and Sustainability group will contribute to:

- demonstrating that board and management address all applicable laws and regulations, therefore ensuring a decrease in financial loss and litigation where board members and directors are jointly and equally responsible for health and safety performance
- a working understanding of the positive and negative effects of the applicable laws, rules, codes and standards on the company across all employee grades

- integrating SHE compliance into the company's risk management process, ensuring their SHE issues are dealt with at a strategic level, and
- the implementation of an effective compliance framework and processes.

Other services

Services we offer related to sustainable development include:

- Management system certification (ISO 14001, ISO 9001 and OHSAS 18001)
- Climate change

- Integrated sustainability reporting and assurance
- King III readiness assessments and board evaluations



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