

Showing you the bigger picture

Integrated reporting and sustainability assurance

Sustainability and Climate Change



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Integrated corporate reports, as recommended by King III and JSE Listing requirements, should present a connected picture of your business, how it is managed and governed, and where it is heading. But does yours?

Is your reporting connected to:

- The external business environment?
- Key stakeholders?
- The right components of the business?
- The internal information system?

Integrated reporting is the end product of a process that begins with company strategy. The integrated report must reflect your position on the following, and your ability to link them:

- Governance and strategy
- Risks, opportunities and key performance indicators
- The long-term viability of your company

The management information challenge

The current scope and quality of management information for strategic and operational decision-making is in question. Inadequacies in day-to-day management information can expose companies, leaving their boards to fly blind and inhibiting their ability to exercise effective oversight. Investors and other external stakeholders may not be getting the information they need either.

Because external reporting is incomplete, investors' reliance on other – sometimes less reliable – sources of information increases.

Our integrated service offering

PwC's sustainability and integrated reporting team can assist you with:

- director and specialised management training in sustainable development
- sustainability strategy and policy formulation
- sustainability systems and process development
- integrated report development and guidance taking into account the GRI framework if requested
- sustainability and integrated report assurance using a methodology based on a combination of ISAE3000 and AA 1000AS assurance standards as well as other specific standards (e.g. GRI and ICMM)
- facilitation of stakeholder engagement process, and
 - technical health, safety and environmental services, and
 - climate change strategy development, carbon footprints and life cycle assessments.

How we can help you

Drawing on our proven capabilities in financial reporting and auditing and specialist advisory services, PwC has developed a comprehensive service to assist clients report and assure non-financial information that will:

- help you develop a corporate sustainability strategy that is focused on key issues for your business and its stakeholders, and adding social, environmental and economic value
- assess sources of reputational and operational risk and implement measures to mitigate these risks
- provide an assessment of the quality of your management systems and performance data and/or to support your internal audit programme
- improve understanding of how your sustainability reporting measures up against your own standards, your peers and best practice
- enhance relationships with key stakeholder groups, and
- add credibility to the published information in the integrated report by way of third-party assurance.



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