Sustainable Development Goals 2021 Report



Highlighting the impact that South Africa's Chartered Accountancy profession is having on reaching the UN SDGs





CONTENTS

FOREWARD	1
2021 SDG INDEX	2
SDG 1: NO POVERTY	3
SDG 2: ZERO HUNGER	5
SDG 3: GOOD HEALTH AND WELLBEING	7
SDG 4: QUALITY EDUCATION	9
SDG 5: GENDER EQUALITY	11
SDG 6: CLEAN WATER & SANITATION	13
SDG 7: CLEAN & AFFORDABLE ENERGY	14
SDG 8: DECENT WORK & ECONOMIC GROWTH	16
SDG 9: INDUSTRY, INNOVATION & INFRASTRUCTURE	18
SDG 10: REDUCED INEQUALITIES	20
SDG 11: SUSTAINABLE CITIES & COMMUNITIES	22
SDG 12: RESPONSIBLE CONSUMPTION & PRODUCTION	23
SDG 13: CLIMATE ACTION	25
SDG 14: LIFE BELOW WATER	27
SDG 15: LIFE ON LAND	28
SDG 16: PEACE, JUSTICE & STRONG INSTITUTIONS	30
SDG 17: PARTNERSHIP FOR THE GOALS	32

FOREWARD

"We are at a critical juncture in human history. The decisions we make and actions we take today will have momentous consequences for future generations. Lessons learned from the pandemic will help us rise to current and future challenges. Let us seize the moment to make this a decade of action, transformation and restoration to achieve the SDGs and make good on the Paris Climate Agreement."

~ Liu Zhenmin, UN Under-Secretary-General for Economic and Social Affairs

This is a critical moment in history. The impact of the COVID-19 pandemic has pushed back over 15 years of progress made globally towards achieving the 17 Sustainable Development Goals of the United Nations.

Although gains were made towards achieving SDG 3 (Good Health and Wellbeing) and SDG 17 (Partnership for the Goals), the realisation of the 2030 for aims for the SDGs remains a far-off dream. Particularly worrying is the profound effect that the health, economic and social crises resulting from COVID-19 are having on the world's poorest and most vulnerable members of society.

If ever there was a compelling need for responsible leadership, it is now.

While it is true that the challenges in this regard are immense, this year's SA's Chartered Accountancy Profession and the UN SDGs Report reveals there are reasons for hope. Indeed, the initiatives described are clear examples of how the chartered accountancy profession is demonstrating its purpose of serving society.

SAICA thanks all its members and associates, and the accounting firms for remaining committed to the SDGs, whether in their personal or business capacity and for voluntarily reporting on their SDG-related initiatives during this year's call for information. The report's aim was to briefly, but clearly, articulate the positive trends we continue to see as our profession rallies behind a better future for people, planet, peace and prosperity and it is our hope that this year's report has done that successfully.

We encourage you to continue to be difference makers and to ask you to urge others to be the change that we want to see in the world.

2021 SDG INDEX

The United Nation's 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.

It is worth noting that low-income countries tend to have lower SDG Index scores. This is partly due to the nature of the SDGs, which focus to a large extent on ending extreme poverty and providing access for all to basic services and infrastructure as outlined in the targets set for SDGs 1 to 9. Moreover, poorer countries tend to lack adequate infrastructure and mechanisms to manage the key environmental challenges addressed by SDGs 12 to 15. Yet, before the COVID-19 pandemic hit, most low-income countries—with the exception of those experiencing ongoing armed conflict or civil war—were making progress towards ending extreme poverty and providing access to basic services and infrastructure, particularly in relation to SDG 3 (Good Health and Well-Being) and SDG 8 (Decent Work and Economic Growth). The COVID-19 pandemic has led to reversals of SDG progress in many cases.

South Africa's 2021 performance

Country ranking:

107/165

Country score: 63.7

Regional average for Sub-Saharan Africa: 51.9

Average performance by SDG



SDG dashboards and trends for South Africa





NO POVERTY

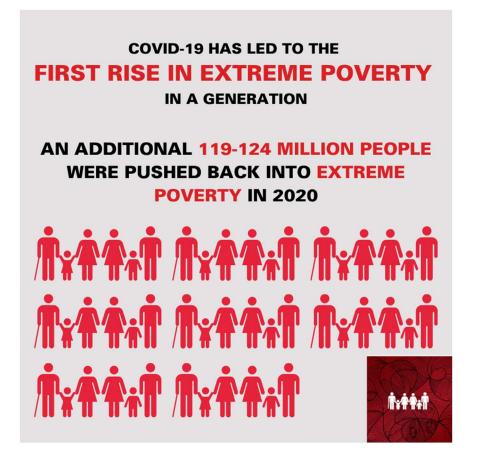
SDG 1: NO POVERTY

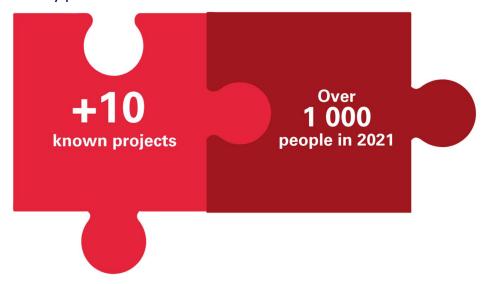
Overview

The COVID-19 pandemic has reversed much of the global progress made towards reducing poverty, with the UN noting that in 2020 extreme poverty rose for the first time since the Asian financial crisis of the late 1990s.

Significantly, prior to the pandemic the world was already not on track to ending poverty by 2030 and, without immediate and significant action, it is expected that SDG 1 will remain beyond reach.

Of particular sadness remains the fact that the most vulnerable within society were most severely affected by the pandemic. Thus, despite the number of countries that have put temporary social protection measures in place in response to the pandemic, the most vulnerable remain without protection against the plight of poverty.





Notable projects within the profession

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 3. These projects include, among others:

SAICA Enterprise Development FLAME Project

Project entails: A Financial Literacy and Micro Enterprise (Flame) Programme for small, medium

and micro-enterprises (SMMEs) on behalf of the ASISA Foundation

Impact: 62 small businesses

Profession's involvement: SAICA Enterprise Development/The Hope Factory

Various entrepreneur mentor and support programmes

Projects entail: Providing assistance to SMMEs through the provision of, among others,

mentorship, financial support and employment opportunities

Impact: Over 1 000 entrepreneurs and SMME owners

Profession's involvement: Various members, associates and firms

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



ZERO HUNGER

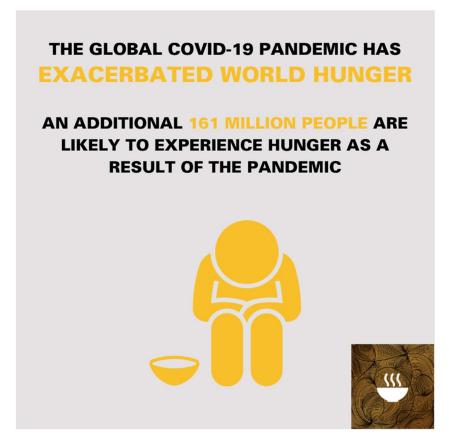
SDG 2: ZERO HUNGER

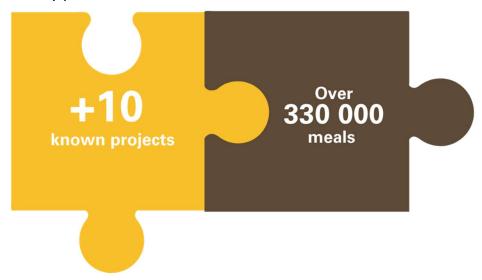
Overview

Before the onset of the COVID-19 pandemic, 650 million people around the world were going hungry while some 2 billion people were suffering from food insecurity. These figures have been rising since 2014 and the current crisis has posed additional threats to global food security and nutrition.

Disrupted food supply chains and economic slowdowns have affected food supplies worldwide and threatened people's access to food— making the target of ending hunger ever more distant. COVID-19 is expected to exacerbate all forms of malnutrition, particularly in children where estimates expect numbers to rise to around 230 million as a result of a loss of household income, a lack of available and affordable nutritious food, reduced physical activity and disruptions in essential nutrition services.

Urgent short-term actions must be put in place to avert the rising hunger crisis, and a transformation of food systems is required to achieve a healthy and sustainable food future for all.





Notable projects within the profession

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 3. These projects include, among others:

COVID-19 and KZN/GP riot food relief projects

Project entails: Providing vulnerable communities and society groups with food parcels and other

forms of relief during the ongoing COVID-19 pandemic. Also provided relief to those affected by the July 2021 riots in KwaZulu-Natal (KZN) and Gauteng (GP)

Impact: Not disclosed

Profession's involvement: Various members, associates and accounting firms

EY Buckets of Hope

Project entails: Handing over buckets of hope filled with groceries and toiletries to child-headed

households in GP, KZN and Western Cape (WC)

Impact: 600 child-headed households supported

Profession's involvement: FY

Khuthuza Foundation

Project entails: Uplifting communities through food and environmental sustainability

Impact: 630 meals served

Profession's involvement: Audrey Muvezwa, CA(SA)

KPMG Soul Food Partnership

Project entails: Providing assistance to SMMEs through the provision of, among others,

mentorship, financial support, and employment opportunities

Impact: Over 300 000 meals a year

Profession's involvement: KPMG

United Nations World Food Programme

Project entails: Feeding people recovering from conflict, disasters and the impact of climate

change

Impact: Over 115 million people per year

Profession's involvement: Gareth Meaker, CA(SA)

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



GOOD HEALTH & WELLBEING

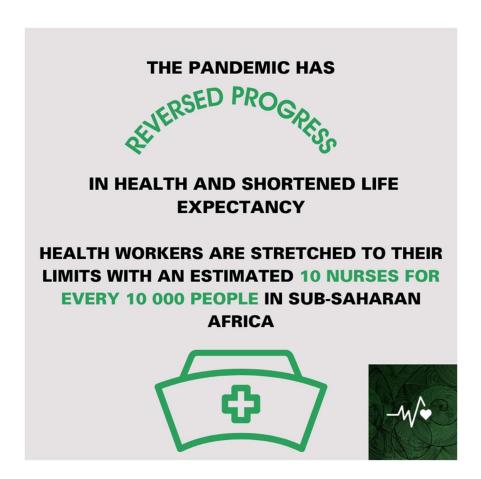
SDG 3: GOOD HEALTH AND WELLBEING

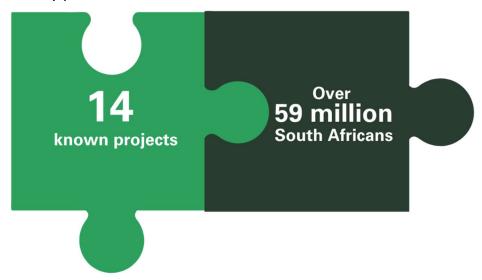
Overview

Before COVID-19 emerged, many health indicators were moving in the right direction—particularly those relating to maternal and child health, immunisation and communicable diseases. Although these indicators improved, these advances did not happen fast enough to meet the 2030 targets.

However, the pandemic has halted or reversed progress in terms of health and poses major threats beyond the disease itself. 90% of countries are still reporting one or more disruptions to essential health services, and available data show that the pandemic has shortened life expectancy.

The virus is disproportionately affecting disadvantaged and vulnerable groups and has demonstrated the importance of universal health coverage and multisector coordination for emergency preparedness.





Notable projects

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

Ahisanang

Project entails: Teaching sports so that the youth are not on the streets

Impact: Over 100 youths

Profession's involvement: Mmabatho Hantise, CA(SA)

COVID-19 vaccination feasibility study

Project entails: Conducting feasibility for COVID-19 vaccine rollout

Impact: All (over 59 million) South Africans

Profession's involvement: Onesmus Ayaya, CA(SA)

KZN Doctors Healthcare Coalition Hotline

Project entails: Providing free consultations to the uninsured and SA's most vulnerable

communities

Impact: 450 doctors / health professionals

Profession's involvement: KPMG

Slaywithkatfitness

Project entails: An app for students and young professionals focusing on mental, physical and

financial wellbeing

Impact: Not disclosed

Profession's involvement: Khanya Modipa, CA(SA)

The Anxiety Princess

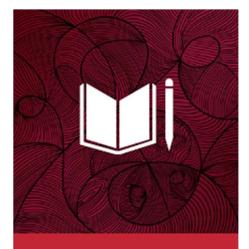
Project entails: Providing tools for people suffering from mental health-related illnesses, as well

as caregivers via social media

Impact: Over 500 people

Profession's involvement: Thumeka Moletsane, CA(SA)

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



QUALITY EDUCATION

SDG 4: QUALITY EDUCATION

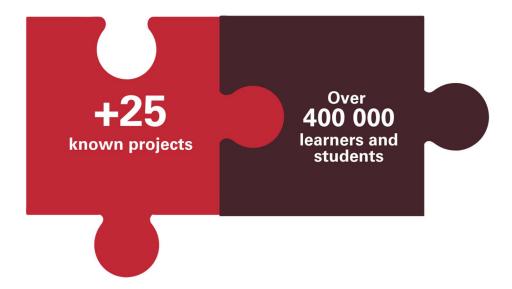
Overview

COVID-19 has wreaked havoc worldwide on children's learning and wellbeing. Before the pandemic, progress in education was already too slow to achieve Goal 4 by 2030.

One year into the crisis, two in three students were still affected by full or partial school closures. One hundred million more children than before fail to demonstrate basic reading skills. The poorest and most vulnerable children are bearing the brunt of the crisis, exacerbating longstanding inequalities. Many risk never returning to school; some are forced into child marriage or child labour.

Special efforts are required to recover learning losses caused by COVID-19. However, an estimated 65% of governments in low and lower-middle-income countries, and 35% in upper-middle and high-income countries have reduced funding for education since the onset of the pandemic.





Notable projects

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

Earlybird Educate @Work

Project entails: Providing high quality, affordable ECD services across SA's socioeconomic

spectrum

Impact: Over 300 children
Profession's involvement: James Munnik, CA(SA)

FASSET TVET College Internship

Project entails: Giving Technical and Vocational, Education and Training (TVET) interns on-the-job

experience

Impact: 29 students

Profession's involvement: PwC

Ikusasa Student Financial Aid Programme

Project entails: Solving the 'missing middle' funding challenge by providing students with the full

cost of study and wrap-around support for 11 occupations of high demand.

Impact: 2 012 students

Profession's involvement: SAICA-founded organisation

The Invigilator

Project entails: Mitigating the risk of unethical behaviour during online assessments and

examinations using non-invasive artificial intelligence (AI)

Impact: Over 350 000 students
Profession's involvement: Nic Riemer, CA(SA)

Thuthuka Education Upliftment Fund

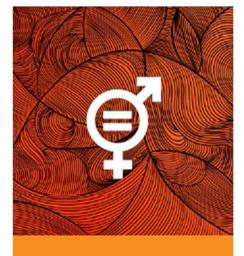
Project entails: Providing career guidance, subject choice assistance and academic support

(particularly in mathematics) to learners around South Africa

Impact: Over 45 000 learners and 1 106 students (Thuthuka bursary recipients)

Profession's involvement: SAICA and the profession

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



GENDER EQUALITY

SDG 5: GENDER EQUALITY

Overview

COVID-19 has adversely affected progress towards gender equality. Violence against women and girls has intensified and women have suffered a disproportionate share of job losses and increased responsibility while juggling working from home and caring for their families.

While women have played a central role in the response to COVID-19 globally as frontline health workers, care providers, managers and leaders of recovery efforts, they remain underrepresented in leadership positions.

~ The Sustainable Development Goals Report 2021

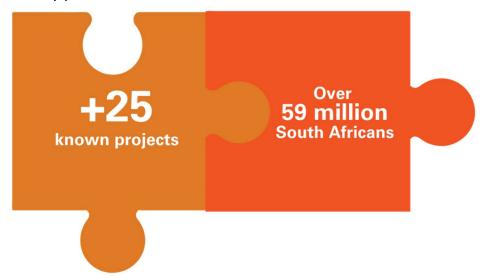
VIOLENCE AGAINST WOMEN

WAS INTENSIFIED BY THE PANDEMIC

1 IN 3 WOMEN

(736 MILLION) HAVE BEEN SUBJECTED TO PHYSICAL AND/OR SEXUAL VIOLENCE AT LEAST ONCE IN THEIR LIVES AFTER THE AGE OF 15





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their **significant involvement** in projects that directly impact SDG 5. These projects include, among others:

Africa Women's Network

Project entails: Building a network for women across Africa to support career growth and the

identification of the intentional (structural) and unintentional barriers/blockers

Impact: Not disclosed

Profession's involvement: EY

EY Entrepreneurial Winning Women™ Program

Project entails: Identifying ambitious female 'missing middle' entrepreneurs and providing them

with advice, resources and access to unlock their full potential

Impact: Not disclosed

Profession's involvement: EY

Farani rural training programme

Project entails: Equipping women in rural areas with business skills such as practical marketing,

pricing and costing, effective financial management and developing a business

plan

Impact: 3 806 women

Profession's involvement: PwC

Sonke Gender Justice

Project entails: Assisting to assist in the provision of gender-based violence (GBV) education and

awareness services

Impact: All South Africans

Profession's involvement: KPMG

Tshwaranang Legal Advocacy Centre

Project entails: Providing legal support to GBV victims and developing an app to enable access to

justice for victims of GBV and violence against children

Impact: All South African women and girls

Profession's involvement: KPMG

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



CLEAN WATER & SANITATION

SDG 6: CLEAN WATER & SANITATION

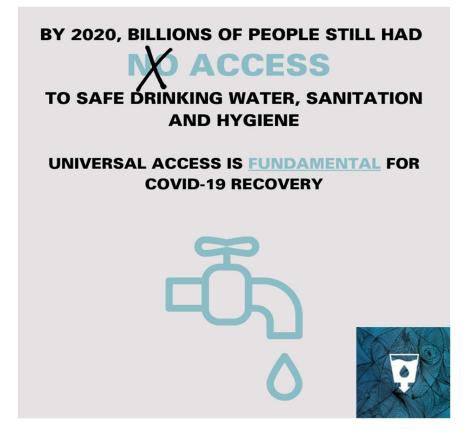
Overview

The world is not on track to achieve Goal 6. Billions of people around the globe live without safely managed drinking water, sanitation, and hygiene services. COVID-19 has underscored this problem and highlighted the need for universal access to these services to combat the pandemic.

In addition, water is required across all sectors of society to produce food, energy, goods and services.

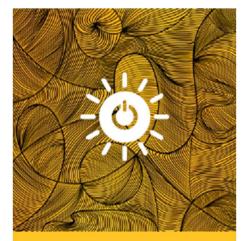
However, over the last century, global water use has increased at more than twice the population growth rate. Many water sources are drying up, becoming more polluted or both. Over and above the significant challenges presented by water stress and water pollution, numerous countries face growing challenges linked to degraded water-related ecosystems, water scarcity caused by climate change, underinvestment in water and sanitation, and insufficient cooperation on transboundary waters.

~ The Sustainable Development Goals Report 2021



The chartered accountancy profession's involvement*

No projects reported by firms or members in business during the 2021 SAICA SDG survey.



CLEAN & AFFORDABLE ENERGY

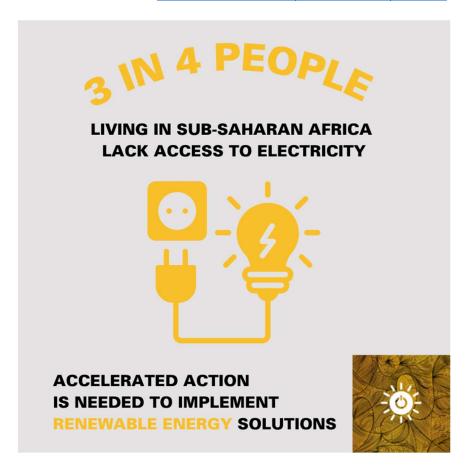
SDG 7: CLEAN & AFFORDABLE ENERGY

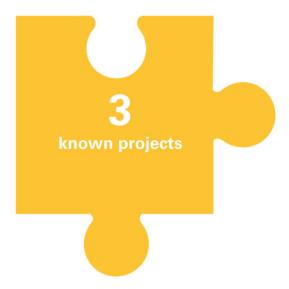
Overview

Over the last decade, access to electricity has expanded, use of renewable energy in the electricity sector has increased, and energy efficiency has improved. Still, millions of people are without electricity, and one third of the global population lacks clean cooking fuels and technologies.

Progress in ensuring energy access has been uneven across regions, leaving the most vulnerable even further behind. The pandemic is reversing progress and causing millions of people to lose access to electricity.

Depressed oil and gas prices are likely to discourage uptake of clean energy technologies. On the positive side, lower fossil fuel prices provide an opportunity for governments to reform fossil fuel subsidies. Stimulus plans designed to boost economic growth, protect workers and create jobs could scale up the deployment of clean energy technologies.





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 7. These projects include, among others:

AECI Limited Solar Project

Project entails: Committed to installing four solar plants at key South African operational sites

Impact: Unknown (project in implementation phase)

Profession's involvement: Mark Kathan, CA(SA)

Cookhouse Community Wind Farm

Project entails: Enterprise and Supplier Development programme forming part of the supply

chain to the Cookhouse Community Wind Farm

Impact: Not disclosed

Profession's involvement: SAICA

Embedded Generation Investment Programme Green Climate Fund

Project entails: Supporting the implementation of renewable energy projects with a capacity of

280 MW solar PV and 50 MW wind

Impact: Unknown (project in implementation phase)

Profession's involvement: Lungile Tom, CA(SA)

EneGro Programme

Project entails: Providing a customised incubation programme aiming at developing a network of

energy-focused SMMEs in support of economic growth and transformation in

SA's energy sector

Impact: 16 SMMEs

Profession's involvement: SAICA Enterprise Development

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



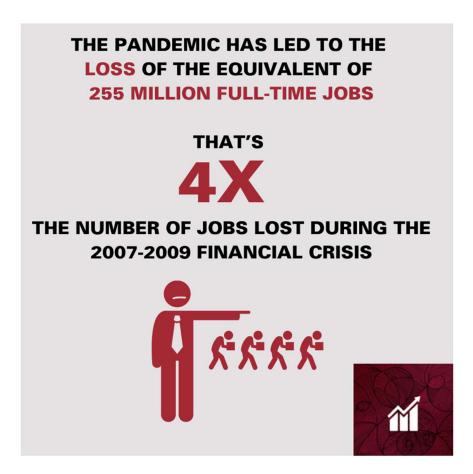
SDG 8: DECENT WORK & ECONOMIC GROWTH

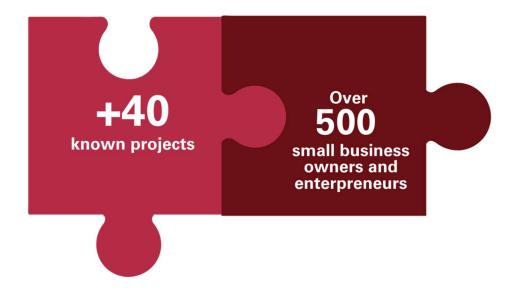
Overview

Even before the pandemic hit, global economic growth was slowing. Disrupted economic activities due to the COVID-19 crisis, however, has caused the worst recession since the Great Depression.

In 2020, the equivalent of 255 million full-time jobs were lost —about four times the comparable number during the global financial crisis of 2007–2009. The worst affected were workers in informal employment who lacked protection against both illness and the lockdown levels. Young workers and women were also heavily affected.

While the US and China are expected to experience growth by the 2021 year end, many other countries' economic growth is estimated to remain below pre-pandemic trends for a prolonged period.





Notable projects

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

1 Wave Consulting

Project entails: Providing financial support for small business development

Impact: Not disclosed

Profession's involvement: Audrey Muvezwa, CA(SA)

Fundrr

Project entails: Using intelligent algorithms to assess businesses and business owners to

provide guick, easy and affordable capital to assist SA's SMEs

Impact: Not disclosed

Profession's involvement: Jarred Noche, CA(SA)

Lucha Lunako Youth Graduate Placement Programme

Project entails: Placing accounting graduates with SAICA-accredited small and medium

accounting practices (SMPs)

Impact: 14 SMPs Profession's involvement: SAICA

SAICA Enterprise Development Flagship Programme

Project entails: Providing support to SMMEs so that they can play an active and sustainable role

in economic transformation and job creation

Impact: Not disclosed

Profession's involvement: SAICA

2021 Budget Review and Pre-Budget Input

Project entails: Submissions for pre-budget inputs in order to enrich the national budget process.

Impact: All South Africans

Profession's involvement: SAICA

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



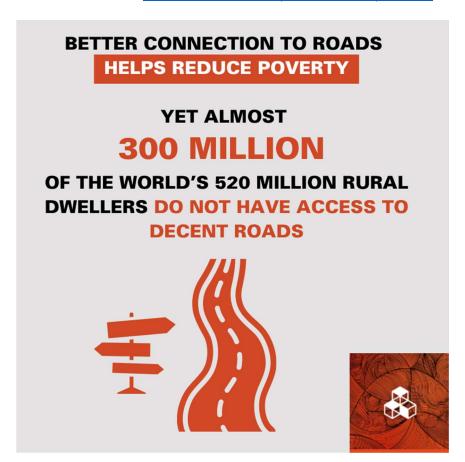
SDG 9: INDUSTRY, INNOVATION & INFRASTRUCTURE

Overview

Pre-COVID-19 tariffs and trade tensions between the world's dominant economies had placed global manufacturing growth in decline. By restricting the movement of people and goods, **global value chains were disrupted**—as were the global manufacturing and transport industries.

The lack of resilient infrastructure, basic services, and information and communication technologies, limits a country's ability to perform and adjust to shocks. For the global community to achieve Goal 9, industrialisation, improvements in infrastructure, and the promotion of technological innovation by increasing investment in research and development are key.

The development and production of vaccines against COVID-19 is one example of the power of technological innovation.





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 9. These projects include, among others:

Exxaro Enterprise Supplier Development Project

Project entails: Implementing a Financial Excellence Programme to allow Exxaro's suppliers to

enhance their financial management systems

Impact: 3 SMPs and 7 unemployed accounting graduates

Profession's involvement: SAICA

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey

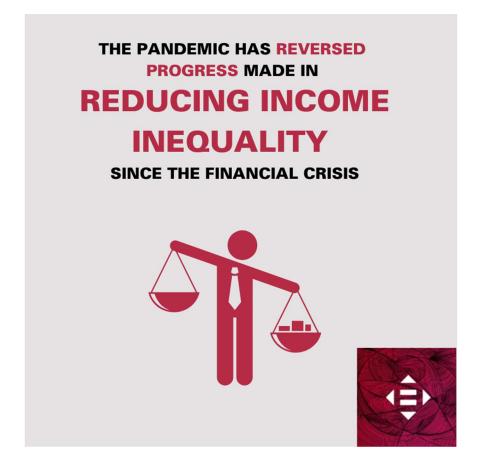


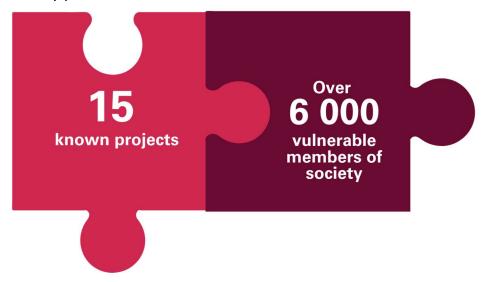
SDG 10: REDUCED INEQUALITIES

Overview

Pre-pandemic measures to reduce inequality (think income inequality, preferential trading for low-income countries, etc.) around the world were moving in the right direction. Then COVID-19 struck. Almost two years after the first cases were reported, the **pandemic has exacerbated existing inequalities** within and among countries and this continues to hit the most vulnerable people and the poorest countries the hardest.

Tackling inequality is crucial for reducing vulnerability to health and other emergencies and for enhancing the resilience of societies. Clearly, more needs to be done when it comes to meeting the SDG 10 targets by 2030.





Notable projects

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

Audit Reform Project

Project entails: Restoring audit quality and the integrity of capital markets—locally and globally—

and re-establishing trust in the auditing profession

Impact: All South Africans

Profession's involvement: SAICA

Medical Schemes Reporting

Project entails: Improving medical schemes' financial reporting through the annual update of the

medical schemes accounting guide

Impact: All South Africans

Profession's involvement: SAICA

PwC Disabled Youth Leadership Initiative

Project entails: Investing in the learning paths of disabled black South African youths to give

them access to opportunities in an otherwise inaccessible world

Impact: 60 youths Profession's involvement: PwC

Regulation 46 Reports

Project entails: Collaborating with IRBA and the Prudential Authority to draft and publish

Regulation 46 reports

Impact: All South Africans

Profession's involvement: SAICA

Simangene Centre and Home for the Disabled

Project entails: Providing education and a safe home to disabled students and individuals

Impact: Over 20 students supported Profession's involvement: Akhona Mdashe, CA(SA)

The Pride@KPMG

Project entails: Celebrating and supporting the advancement of the KPMG's LGBT+ community

Impact: All staff Profession's involvement: KPMG

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



SUSTAINABLE CITIES & COMMUNITIES

SDG 11: SUSTAINABLE CITIES & COMMUNITIES

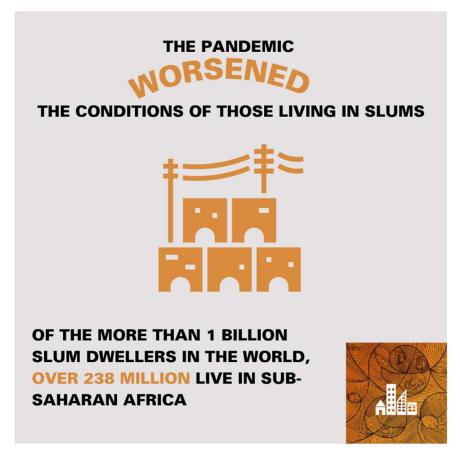
Overview

Cities in many countries have become epicentres of COVID-19, exposing their vulnerabilities stemming from lack of adequate and affordable housing, insufficient public health systems, as well as inadequate urban infrastructure such as water, sanitation and waste services, public transport and open public spaces.

Deeply-rooted inequalities have led to disproportionate pandemic-related impacts on migrants, the homeless, and those living in urban slums and informal settlements.

That said, in responding to the crisis, some cities have emerged as engines of economic recovery, centres of innovation and catalysts for social and economic transformation. Recovery from the pandemic offers the opportunity to rethink and reimagine urban areas as hubs of sustainable and inclusive growth.

~ The Sustainable Development Goals Report 2021



The chartered accountancy profession's involvement*

No projects reported by firms or members in business during the 2021 SAICA SDG survey.



SDG 12: RESPONSIBLE CONSUMPTION & PRODUCTION

Overview

A growing global population combined with the unsustainable use of natural resources is having a devastating impact on our planet.

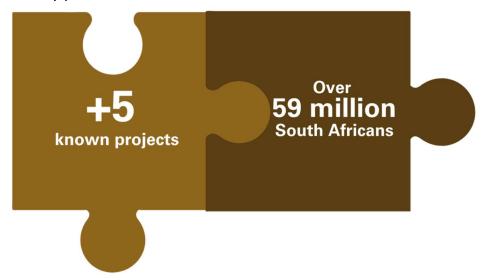
Our global material footprint has increased by 70% between 2000 and 2017—proving that, as a whole, we are simply not responsible consumers or producers.

Cases in point: the statistics reveal (among others) that:

- About 14% of the world's food is lost along the supply chain before it reaches the retail level
- A million plastic drinking bottles are purchased every minute around the world
- 5 trillion single-use plastic bags are thrown away every year.

It is time to fully embrace the decoupling of economic growth from environmental degradation, a reduction in carbon emissions, improvements in resource efficiency, and the promotion of sustainable lifestyles if we are to move forward as a planet.





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 12. These projects include, among others:

Carbon Neutral Office Programmes

Project entails: Among others, these programmes include initiatives to reduce offices'

level/scope 1, 2, and 3 emissions (according to the Greenhous Gas or GHG protocol). This includes transitioning to renewable energy, reducing waste,

recycling and ensuring that water is used efficiently

Impact: All South Africans Profession's involvement: Accounting firms

CO₂ Carbon Emissions App

Project entails: Developing an app to be used in schools to educate young people on the CO₂

emissions of day-to-day behaviour

Impact: Children in the Netherlands

Profession's involvement: Lily Malan, CA(SA)

MyAfricanMum

Project entails: Turning silver plastic into bags in the Eye Candy bag range through empowering

mothers with sewing, crafting and financial literacy skills

Impact: Over 3 650 coffee bags of silver plastic recycled

Profession's involvement: Naomi Ledoux, CA(SA)

Various Recycling Initiatives

Project entails: Corporate and personal recycling initiatives

Impact: All South Africans

Profession's involvement: Numerous members and associates

Various Renewable Energy Initiatives

Project entails: Promoting the use of renewable energy

Impact: All South Africans

Profession's involvement: Numerous members and associates

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



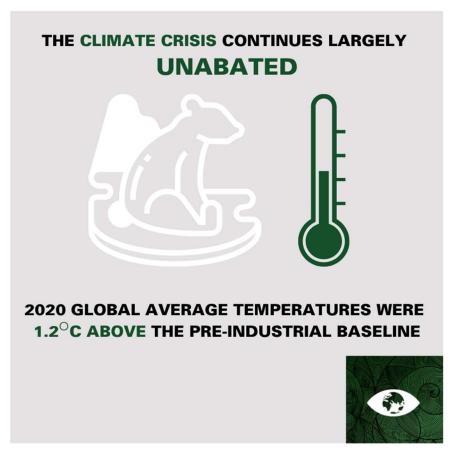
SDG 13: CLIMATE ACTION

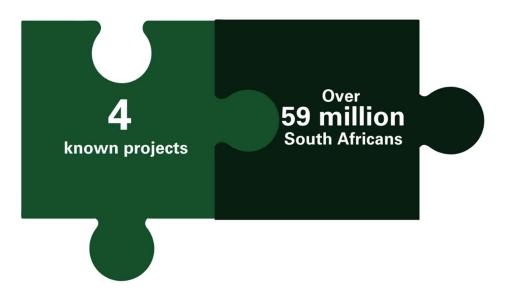
Overview

A full-scale climate emergency continues largely unabated. While it is true that the temporary reduction in human activities as a result of the COVID-19 pandemic led to a dip in emissions, concentrations of greenhouse gases have reached new record highs. Indeed 2020 has been one of the three warmest years on record, with the global average temperature about 1.2 °C above the 1850-1900 baseline.

The world remains woefully off track in meeting the Paris Agreement target of limiting global warming to 1.5 °C above pre-industrial levels and reaching net-zero carbon dioxide (CO₂) emissions globally by 2050.

Globally, sea levels have risen between 21 cm and 24 cm since 1880, with about a third of that coming in just the last two and a half decades. Notably, sea levels in the western Pacific Ocean have risen two to three times the global average since 1990. The rising water level is mostly due to a combination of melt water from glaciers and ice sheets and thermal expansion of seawater as the planet warms.





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 13. These projects include, among others:

Finbiz2030 Arbor Day

Project entails: Planting indigenous trees with a focus on soil sequestration.

Impact: 167 indigenous trees planted

Profession's involvement: Finbiz2030 SDG 13 task force and volunteers

Finbiz2030 SDG 13 Knowledge Sharing Webinars

Project entails: A three-part knowledge sharing series on measuring carbon footprints in

partnership with the Khuthaza Foundation

Impact: Not disclosed

Profession's involvement: Finbiz2030 SDG 13 task force and volunteers

National Treasury's Sustainable Financing Paper

Project entails: Helping to action the recommendations as set out in the National Treasury's

Sustainable Financing Paper through a seat on Treasury's Climate Risk Forum

Impact: All South Africans

Profession's involvement: SAICA

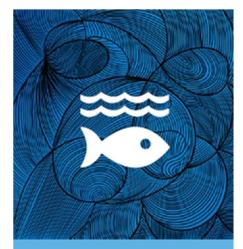
ProVeg Campaign

Project entails: Raising awareness on the impact our food choices have on our planet, so as to

encourage the consumption of plant-based food.

Impact: All staff Profession's involvement: PwC

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



LIFE BELOW WATER

SDG 14: LIFE BELOW WATER

Overview

More than 3 billion people rely on the ocean for their livelihoods, and over 80% of world merchandise trade is transported by sea. Oceans contribute to poverty eradication, sustained economic growth and food security. However, the benefits they provide are increasingly undermined by human activities.

Rising CO₂ emissions are driving ocean warming, acidification and deoxygenation, and in turn threaten marine ecosystems and the people who depend on them as well as **overwhelming the oceans' capacity to moderate climate change**. Overfishing depletes fish stocks, a third of which are already overexploited. Land-based pollutants, including plastic pollution and nutrient and sewage runoff, adversely affect coastal habitats and communities.

These changes have long-term repercussions that require urgent scaling-up to protect all life below water.

~ The Sustainable Development Goals Report 2021



The chartered accountancy profession's involvement*
No projects reported by firms or members in business during the 2021 SAICA SDG survey.



15 LIFE ON LAND

SDG 15: LIFE ON LAND

Overview

Ending environmental decline and restoring our planet is essential for sustainable development. Despite this, we are cutting down forests and degrading terrestrial ecosystems at alarming rates. This has profound consequences for human survival and well-being, not to mention what it is doing to the planet's biological diversity.

Land degradation now affects one fifth of the Earth's land area. As a result of wildlife trafficking, zoonotic diseases (spread from animals to people) now represent the majority of emerging infectious diseases in humans and these are threatening our health.

It is up to us to 'make nature count' and to address threats to biodiversity such as the growing spread of invasive alien species, while nevertheless placing the health of the planet at the centre of all our plans and policies.

~ The Sustainable Development Goals Report 2021

MORE THAN A QUARTER OF SPECIES ON THE IUCN RED LIST ARE

THREATED BY EXTINCTION

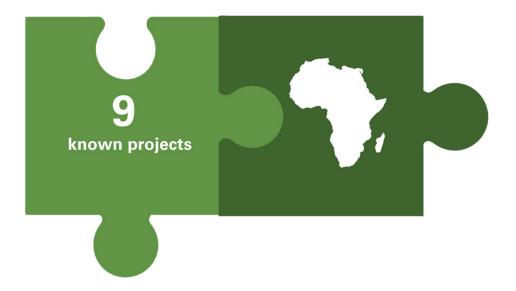
PROPORTION OF THE MORE THAN 37 400 SPECIES THREATENED:



41% AMPHIBIANS
34% CONIFERS
33% REEF-BUILDING CORALS
26% MAMMALS
14% BIRDS







Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their involvement in projects that directly impact SDG 15. These projects include, among others:

Restore Africa Funds

Project entails: Investing in natural restoration—primarily regenerative agriculture—within

a framework of financial governance best practices

Impact: 3 projects

Profession's involvement: Southern parts of Africa

Sustainable Land Use Project

Project entails: Creating sustainable land use in Gabon by using environmentally-friendly

infrastructure for forestry, agriculture, wildlife (safari lodges), etc.

Impact: Not disclosed

Profession's involvement: Herman Brink, CA(SA)

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



PEACE, JUSTICE & STRONG INSTITUTIONS

SDG 16: PEACE, JUSTICE & STRONG INSTITUTIONS

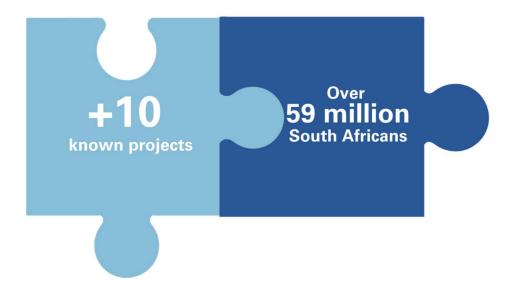
Overview

The world is a long way from achieving the goal of peaceful, just and inclusive societies.

The COVID-19 pandemic has exposed and intensified inequality and discrimination. By creating major disruptions in government functioning, the pandemic has tested, weakened and sometimes even shattered countries' systems of rights and protection.

Recovery from the crisis and sustainable development must be built on a foundation of peace, stability, respect for human rights, effective governance and the rule of law if we are truly to say we live in a just, peaceful and inclusive world.





Notable projects

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

Democracy Works Foundation

Project entails: Developing young people to contribute to a transparent, accountable

and responsive values-based South Africa

Impact: Not disclosed

Profession's involvement: KPMG

Public School Capacity Building Project

Project entails: Improving financial reporting for public schools through capacity building

and training interns

Impact: Not disclosed

Profession's involvement: SAICA

SARS Capacitation Project

Project entails: Assisting with recruiting experts with tax and forensic experience to help

capacitate SARS

Impact: Over 20 jobs advertised

Profession's involvement: SAICA

South African Auditing Profession Trust Initiative

Project entails: Identify proactive responses to the concerns prevalent in the financial market

Impact: All South Africans

Profession's involvement: Accounting firms and SAICA

Social Justice Initiative

Project entails: Promoting accountable governance and fighting corruption

Impact: All South Africans Profession's involvement: KPMG & SAICA

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



PARTNERSHIP FOR THE GOALS

SDG 17: PARTNERSHIP FOR THE GOALS

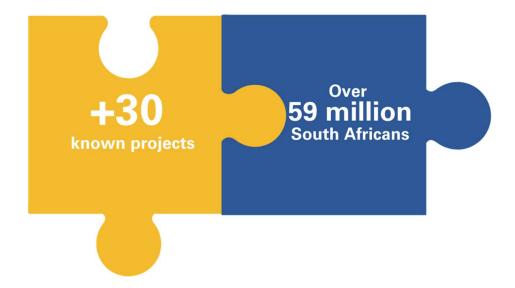
Overview

The COVID-19 pandemic has tested the already-shaky multilateral and global partnerships in existence.

The impacts of the pandemic are leading to debt distress in many countries, and are also limiting countries' fiscal and policy space for critical investments in recovery (including access to vaccines), climate action and the SDGs. This threatens to prolong recovery periods. The interconnected global economy requires a global response to ensure that all countries, developing countries in particular, can address the compounding and parallel health, economic and environmental crises, and recover from them better.

The pandemic has proven that **strengthening multilateralism and global** partnerships is more important now than ever.





Notable projects

SAICA members and associates as well as accounting firms and organisations have noted their **significant involvement** in projects that directly impact SDG 17. These projects include, among others:

Finbiz2030 South African Task Force

Project entails: Establishing an active and engaged global finance and business community

dedicated to achieving the SDGs (joint initiative between One Young World

and Chartered Accountants Worldwide)

Impact: All South Africans

Profession's involvement: Numerous SAICA members

International Standard Setters and Oversight Bodies

Project entails: Building relationships with local and international standard setters and

regulators/oversight bodies in South Africa to promote well-drafted legislation relating to audit and assurance matters and high-quality auditing pronouncements

in South Africa

Impact: All South Africans

Profession's involvement: SAICA

One Young World

Project entails: Identifying, promoting and connecting the world's most impactful young

leaders to create a better world with more responsible, more effective leadership

Impact: Global

Profession's involvement: Numerous SAICA members

Unite 4 Mzansi™: Stand for Truth

Project entails: Illustrating where the guardians of governance have allowed corruption to

take place, and creating advocacy projects to prevent such episodes in the future

Impact: Not disclosed

Profession's involvement: SAICA

^{*} A sample of the projects reported by firms and members in business during the 2021 SAICA SDG survey



