

INTERNATIONAL <IR> FRAMEWORK MATERIALITY – THE GUIDING PRINCIPLE

- An IR should disclose information about **matters that substantively affect** the ability of the organisation to create value over the short, medium and long term.
- Disclosure of:
 - a. Disclosure of the **materiality determination process**
 - b. Disclosure of information about **the material matters**

DETERMINING MATERIALITY

Sarah Chetty - *Vodacom*

Adithi Rooplall - *Anglo American Platinum*

Bruce Thomas – *Nedbank*

Host: Sheralee Morland

#IRCSAConf19

#integratedreporting

IRC Annual Conference 2019