# SUSTAINABILITY REPORTING: WHAT GOES WHERE?

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INTEGRATED REPORTING COMMITTEE (IRC) OF SOUTH AFRICA

ANNUAL CONFERENCE

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#IRCConf26

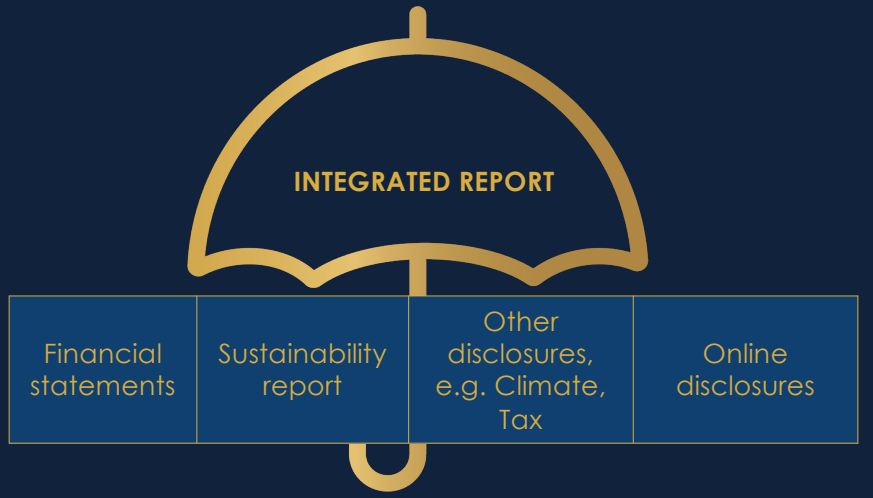
## Decide the reporting suite architecture

The IRC of SA recommends two structures, both of which place the integrated report at the centre:

- In the **umbrella - or octopus - approach**, the integrated report is the head, linking out to, for example, the financial statements, sustainability report, climate report, governance and remuneration reports, and online disclosures.

- In the **sectioned single report approach**, these sit as sections of one document, with the integrated report as the clearly designated front section.

Avoid an earthworm!






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