

## MATOOTO A DINGOLWA TSE KGUTSHWANYANE

Sepheo sa rona ho Atleha-edu ke ho thusa Mafrika Borwa ho boloka le ho jala matsete bakeng sa bokamoso bo ntlafetseng.

Re etsa sena ka boikamahanyo le Khoutu ya Sektara ya tsa Ditjhelete (*Financial Sector Code (FSC)*) temoho le mananeo a sebeletsanang le thuso a tsepamiseditsweng maikutlo hodima batshwaredi ba matlole a ho beha meja fatshe, setho sa komiti ya botsamaisi, le mekutu ya temoho le thuto ya ditho tsa letlole, jwaloka sengolwa se sekgutshwanyane sena.

Re lakatsa ho leboha *Ninety One* and the *ASISA Foundation* ka ho tshehetsa letooto lena la dingolwa tse kgutshwanyane ka ditjhelete.



# IFRS – HO SETWA HA MAEMO A LEFATSHE LOHLE

IFRS Foundation haufinyane e phatlaladitse ho thehwa ha *International Sustainability Standards Board (ISSB)* e ntjha. Ho thehwa ha boto ena ke karabelo ho keketseho tlhokehong ya ho tlaeha ho ntlafetseng ho etswang ke dikhampani mabapi le tlelaemete, le dintlha tse ding tse amang tikoloho, setjhaba le puso (*environmental, social and governance (ESG)*) – boramatsete ba hloka mokgwa o hlophisitsweng hantle le wa semolao bakeng sa dipepeso tsa tshwarello ya kgwebisano.

Ka la 3 Pudukwana 2021, batshwaredi ba *International Financial Reporting Standards (IFRS) Foundation* ba phatlaladitse boto e ntjha ya ho setwa ha maemo a tshwarello, *International Sustainability Standards Board (ISSB)*. IFRS Foundation ke mokgatlo o sa etseng phaello o ikarabellang bakeng sa ho theha sete e le nngwe ya maemo a phahameng a tsa boakhaontente lefatsheng ho pota (le hape, hona jwale, maemo a dipepeso tsa tshwarello), a tsejwang ka hore ke Maemo a IFRS. Maikemisetso a bona ke ho theha maemo a tlisang ponaleto, boikarabelo le tshebetso e atlehileng mebarakeng ya tsa ditjhelete ho potoloha lefatsheng. Sena se entswe pele ka ho thehwa ha Maemo a Boakhaontente a IFRS (*IFRS Accounting Standards*) tlasa *International Accounting Standards Board (IASB)* mme jwale se tla atoloha ho kenyeletsa Maemo a Pepeso a Tshwarello a IFRS (*IFRS Sustainability Disclosure Standards*) a tla thehwa haufinyane tlasa ISSB.

Ho thehwa ha boto ena ke karabelo ho keketseho tlhokehong

ya ho tlaeha ho ntlafetseng ho etswang ke dikhampani mabapi le tlelaemete, le dintlha tse ding tse mabapi le ESG – boramatsete ba hloka mokgwa o hlophisehileng le wa semolao bakeng sa dipepeso tse nang le tshwarello tsa kgwebo. Moo ditlaleho tsa ditjhelete di amehang, boramatsete ba kgona ho fumana boleng bo phahameng, tlhahisoleseding ya tsa ditjhelete e bapisehang eo ba ka e sebedisang ho etseng diqeto tsa bona tsa matsete. Tlhokeho bakeng sa maemo ana a ho tlaeha lehlakoreng la ditaba tse amang tshwarello ke boramatsete haesale e ntse e eketseha ntle le hore e phethahatswe ka tsela e lekanang. Ka hona, ISSB e reretswe ho fana ka motheo o feletseng wa maemo a pepeso o amanang le ditaba tsa tshwarello. **Sepheho se rerilweng ke hore maemo ana a fe boramatsete le boraseabo ba bang tlhahisoleseding e hlokehang e mabapi le menyetla ya kotsi e amang tshwarello ya dikhampani e tla thusa hore ba etse diqeto tse nang le kutlwisiso.**

## HOBANENG?

Ke hobaneng ISSB e hlokeha?

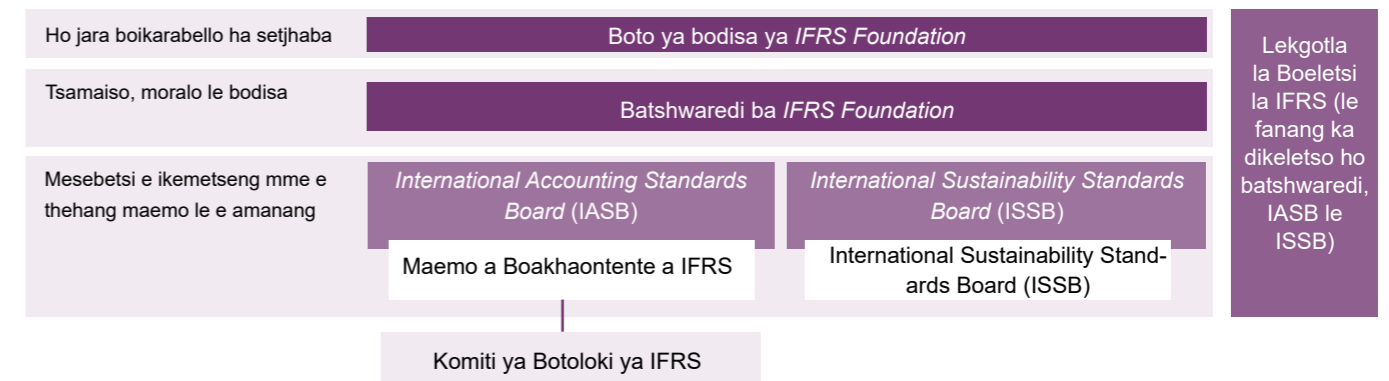
Ho se ntse ho na le meralo ya boithaopo ya dipepeso e itseng e tsepamisang maikutlo hodima tshwarello le mekotaba ya ESG bakeng sa dikhampani, empa e akaretsa dintlha tse fapafapaneng, e leng se etsang hore ho be thata hore boramatsete ba bapise tlhahisoleseding e tswang dikhampaning tse fapaneng. Ho feta mona, phallo ya meralo ena e baka ditjeo tse eketsehang le thatafalo bakeng sa boramatsete, dikhampani le balaodi ka tsela e tshwanang.

## JWANG?

Maemo a Pepeso ya Tshwarello a IFRS a tla sebetsa jwang?

Maemo a Dipepeso tsa Tshwarello a IFRS a tla thusa hore boramatsete ba lekanye boleng ba kgwebo le ho etsa diqeto tse nang le kutlwisiso ka ho kenyeletsa ditlhoko tsa pepeso tse shebanang le ditshwaelo tsa dikhampani ditabeng tsa nnete tse mabapi le tshwarello. Ka tsela e tshwanang di tla thusa hore dikhampani di fane ka tlhahisoleseding e keneletseng e mabapi le tswelletsheho bakeng sa mebaraka e akaretsang lefatsheng ya tsa ditjhelete.

### IFRS Foundation structure



### KA BOKGUTSHWANYANE:

Motswako wa ho thehwa ha ISSB, matahanyo ya mekgatlo e mehelo ya tshwarello, le ho thehwa ha ditlhoko tsa mofuta wa tsona tsa pepeso, o reretswe ho ba motheo wa bohlokwa bakeng sa tsitsiso ya maemo a pepeso a nang le tshwarello e akaretsang lefatsheng bakeng sa mebaraka ya tsa ditjhelete. Ho feta mona, ho ba le sete e le nngwe, e feletseng ya maemo a ho tlaeha a tshwarello ho ka etsa phapano e kgolo ho rarolleng diphephetso tse tliswang ke meralo ya pepeso ya tshwarello e mengata. Ka hona, *IFRS Foundation* e maemong a ho theha maemo ana – ba na le boiphihlelo ho theheng maemo a boakhaontente a ka sebediswang dinaheng tse fetang 140.

### Glossary of acronyms

IFRS	International Financial Reporting Standards
ISSB	International Sustainability Standards Board
IASB	International Accounting Standards Board
IOSCO	International Organization of Securities Commissions
CDSB	Climate Disclosure Standards Board
VRF	Value Reporting Foundation

SASB	Sustainability Accounting Standards Board
TRWG	Technical Readiness Working Group
TCFD	Task Force for Climate-related Financial Disclosures
IMF	International Monetary Fund
OECD	Organisation for Economic Co-operation and Development

Na o na le potso eo o batlang hore re e arabe mabapi le sengolwa se tla latela? Haeba ho jwalo, ka kopo romela dipotso tsa hao kapa ditlhaliso bakeng sa dihlooho tsa sengolwa seo ka imeile ho:

[info@atleha-edu.org](mailto:info@atleha-edu.org)