

Transparency Report

For the year ended 31 December 2025





We are committed to upholding the highest ethical and professional standards in serving the public interest and reinforcing confidence in audited financial statements



Contents

Section	Page
Foreword	04
Vision 2030	05
Company overview	09
Historical highlights	15
Governance and leadership	18
System of Quality Management	24
Supervision and review	27
Client relationship and engagement	33
People and culture	35
Technology, innovation and cybersecurity	43
Our ESG and sustainability journey	47
Ethical governance	56
List of abbreviations	63
Contact details	64

This transparency report has been prepared under the leadership of the Chief Executive of SNG Grant Thornton, who accepts ultimate responsibility and accountability for its preparation, content and accuracy. The report has been prepared in accordance with the requirements of SAAPS 7 and is intended solely for the purposes set out therein and may not be suitable for other purposes. The information contained in the report covers the period from 1 January 2025 to 31 December 2025, with people-related statistics presented as at 31 March 2026. All verified information is reported as at the date of such verification. Any use of, or reliance placed on, this report by third parties, including decisions made or actions taken based on it, is the responsibility of such third parties. SNG Grant Thornton accepts no responsibility or liability for any loss or damage suffered by third parties arising from such use or reliance.

Foreword

Reflecting on our progress, responsibilities, and continued commitment to quality, accountability, and shared progress.

We are pleased to present our third Transparency Report for SNG Grant Thornton. This report reflects the progress we have made in our quality journey, the milestones achieved during the year, and the areas that remain priorities for our firm.

Transparency is fundamental to trust in our profession. It gives clients, regulators, audit committees, investors and the wider market a clearer view of how we govern our firm, uphold quality, and continue to strengthen the systems and disciplines that support our work in the public interest.

SNG Grant Thornton is the largest home-grown audit and advisory firm in Southern Africa and a member firm of Grant Thornton International, a network spanning more than 150+ markets and over 80,000 people globally. That reach gives us access to deep technical expertise, global methodologies and shared learning. Our strength, however, remains rooted in local insight, institutional knowledge and long-standing relationships.

Our culture of quality remains the foundation of how we operate. Over the past year, we have continued to strengthen our governance and oversight structures, invest in our people and digital capabilities, and enhance the effectiveness of our System of Quality Management. We update our Quality Management Model (QMM) annually, informed by changing circumstances and internal and external reviews, with ISQM 1 now embedded in the way we work. At the end of 2025, we concluded that the system provides reasonable assurance that its objectives are being achieved except for the highlighted areas.



We have also seen encouraging evidence of progress in how quality is being experienced across the firm and by our clients. Our latest People Voice results reflect growing confidence in leadership's commitment to quality, while our Client Voice remained largely consistent.

This work is guided by our Vision 2030: Turning Growth into Shared Progress. It aligns our firm's growth with quality, accountability and long-term impact. It reflects our commitment to progress that strengthens our people, serves our clients and benefits society.

This report reflects not only the progress we have made, but also our continued commitment to quality, ethics, accountability and continuous improvement.

Vision **2030**

Turning growth into shared progress

Progress is more than growth. It is a responsibility and must include everyone. It is about creating lasting impact for organisations, communities, and the world.

Vision 2030: Our strategic direction for the future

The growth agenda guiding how we compete, build capability, maintain quality and create shared progress.

The Grant Thornton Era reflects the network's renewed global agenda, shaped by AI-enabled capability, informed by human insight, and anchored in the strategic pillars of Unity, Quality, Investment and Growth. For SNG Grant Thornton, this direction finds local meaning through Vision 2030: Turning Growth into Shared Progress.

Vision 2030 is the firm's strategic framework for long-term growth. It translates global ambition into a locally relevant mandate grounded in Africa, enabled by digital capability, and anchored in quality, trust and accountability. It reflects our belief that growth should not be pursued as an end in itself, but should create broader value for clients, our people, and the communities and markets we serve.

This strategy places deliberate emphasis on sustainable growth, industry leadership and future-facing service lines. It recognises that the firm will deliver the greatest impact where it is best placed to lead: in priority industries, in services aligned to evolving client needs, and through delivery models that are increasingly digital, integrated and scalable. Vision 2030 therefore marks a shift from broad positioning to focused value creation. It is about building a firm that is more industry-led, more digitally enabled, and more intentional in how it competes and grows. In practical terms, this means sharper sector focus, greater emphasis on priority services, deeper client relationships, and continued investment in quality, technical capability and talent.

In this way, Vision 2030 is both a growth strategy and a firm-building agenda. It sets out how SNG Grant Thornton intends to lead in the future: by connecting African ambition to global opportunity and turning growth into shared progress.

Industry focus

Industry focus is one of the ways we strengthen relevance, quality, and value delivery. As client needs become more complex and increasingly sector-specific, we recognise that deep industry understanding is essential to delivering work that is technically robust, commercially grounded, and responsive to market realities.

Our priority industry areas include Financial Services, Energy and Natural Resources, Technology and Telecommunications, Education, International Donor Agencies, and the Public Sector. These sectors represent areas where we believe we can deepen relevance, build authority, and align our capabilities to evolving market demand.

These priorities are supported by core solutions increasingly embedded into sector propositions, including cybersecurity, managed services, business risk services, sustainability-related solutions, programme assurance, and accounting technical capability.

Our industry focus groups are supported through the international network, with specialists both locally and internationally. These groups monitor emerging trends, regulatory developments, and sector-specific risks, helping to inform client delivery, thought leadership, and growth planning.

This focus matters because it enables us to move beyond broad capability claims towards sharper market relevance, stronger sector authority, and more integrated advisory propositions in the markets that matter most.

Built for a changing world

In today's fast-evolving business landscape, resilience, innovation, and trust are more important than ever. Our integrated service offering is designed to meet this moment, helping organisations grow responsibly, navigate risk, embrace technology, and unlock new opportunities. We deliver end-to-end solutions across Audit, Advisory, Tax, Cybersecurity, ESG, Forensics and Business Risk, focused on sectors driving Africa's excellence. With specialist focus in priority sectors, we provide strategic insights and customised solutions, helping businesses anticipate change and seize new opportunities.

Audit and Assurance Services

Assurance you can build on

In a world where trust and transparency are critical, our assurance services go beyond compliance to build lasting value. We deliver rigorous, reliable audit services, including Financial statements audits, sustainability reporting, and regulatory audits. Our approach combines technical precision with insightful analytics, enabling clients to build confidence and enhance stakeholder trust.



Audit and Assurance

General Assurance	Technical Services
Audit of Financial Statements	Accounting Standards
Sustainability Reporting	Auditing Standards
Agreed Upon Procedures	AFS Reviews
Integrated Reporting	IFRS S1 and IFRS S2 Technical Support
Financial Service Group	DigiTech
Audit of Financial Institutions	IT Assurance
Debt and Capital Markets	Cyber Security
Regulatory Audits	Data Analytics

Tax Services

Building future-fit compliance

SNG Grant Thornton delivers holistic, tech-enabled tax solutions that simplify compliance and unlock strategic value. From direct and indirect tax to international structuring, transfer pricing, and tax technology, we help clients stay ahead in a fast-evolving regulatory landscape. Our forward-thinking approach ensures clarity, resilience, and readiness in a world where tax complexity is the new norm.



Taxation

Direct Taxes
Companies, Branches, Trusts etc.
Individuals
Indirect Taxes
Value Added Tax
Custom and Excise
International Tax & Transfer Pricing
Tax Technology

Advisory Services

Future-ready approach

Our advisory experts help organisations anticipate disruption, drive transformation, and accelerate growth. Built for a digitally-driven world, our capabilities span technology enablement, cybersecurity, advanced analytics, ESG integration, strategy, governance, and performance improvement. We deliver future-ready solutions that empower clients to lead through change, fuelling not only growth, but shared progress across markets and communities.



Advisory

Business Consulting		Business Risk Services
Strategy & Performance		Governance
Digital and Data		Internal Controls and Internal Audit
Human Capital		Tech and Change Risk (Programme Assurance)
Sustainability – ESG and ESD (IFRS S1 and IFRS S2)		Third Party Risk
Cyber Consulting (Cybersecurity, Data Privacy & Managed Services)		ISAE3402
Project Management Consulting		Risk and Compliance
Actuarial Services		
Regulatory and financial reporting		Credit risk provision services
Specialist advisory services		Financial instrument valuations
Defined benefits solutions		Insurance risk management and reporting
Financial loss calculation		Share scheme valuations
Corporate Finance & Restructuring	Forensics Services	Business Process Solutions
Mergers and Acquisitions	Forensic Investigations	Accounting and Reporting
Transactional Advisory Services & Valuations	Disputes	Payroll
Recovery and Re-organisation	Accounting Integrity and Conduct	Independent Reviews
Infrastructure Advisory	Corporate Intelligence	Tax Compliance
Due Diligence (Financial, Commercial, Tax, Tech, Cyber Security, Legal, etc.)	Digital Forensics, Cybercrime, Anti-financial Crime	Secretariat Services

Our advisory experts help organisations anticipate disruption

Company overview

Who we are and how we
create value



An overview of our purpose, footprint, capability, and the role we play in helping organisations grow with confidence.

SNG Grant Thornton is the largest home-grown audit, advisory and tax firm in Southern Africa, built for a changing world. As a member firm of Grant Thornton International, we combine African market insight with global reach, technical expertise and leading practices to help clients navigate complexity, manage change and grow with confidence.

Our role extends beyond technical delivery. We work with organisations to strengthen performance, manage risk, respond to disruption and create value that is sustainable, trusted and relevant to the markets in which they operate. Through assurance, advisory, tax, digital transformation, technology risk and sustainability-related services, we support growth that is commercially grounded, responsibly governed and built for long-term impact.

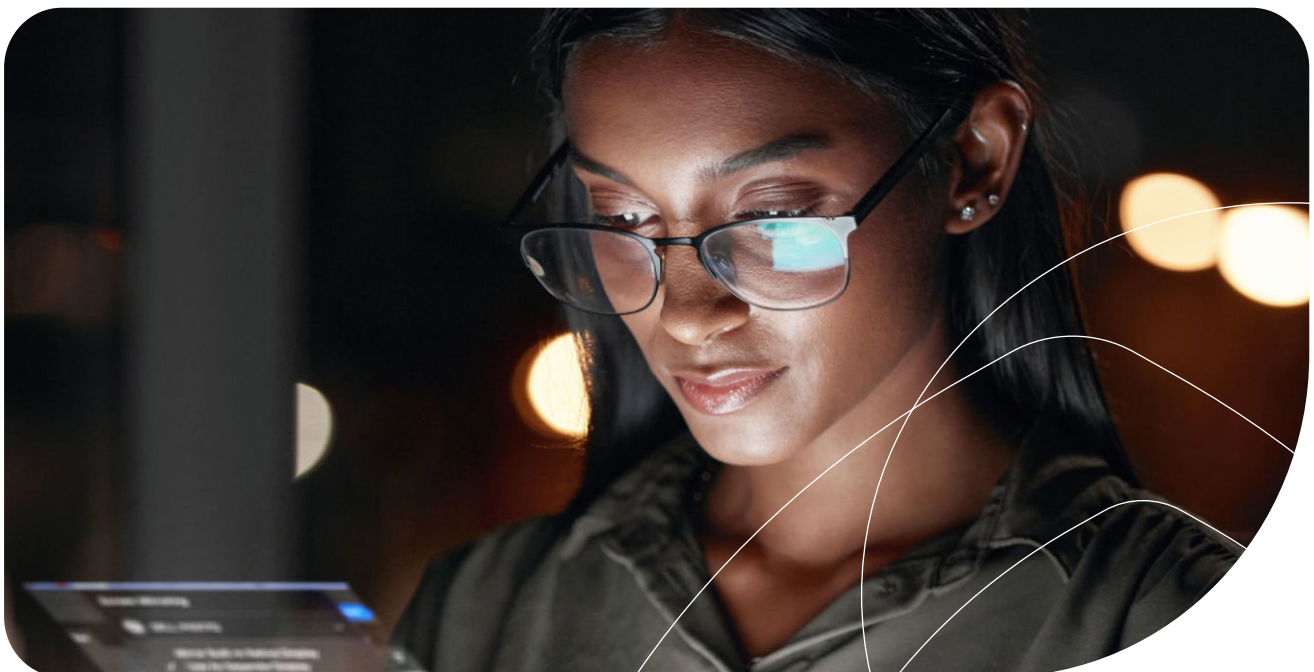
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Our role extends beyond technical delivery. ”

Purpose and strategic direction

Our purpose is to turn growth into shared progress. For us, growth is more than a commercial outcome; it is a responsibility. It must create value for clients, strengthen our people, and contribute meaningfully to the communities and markets we serve. This shapes how we think about performance, quality, leadership and the future role of the firm in Africa.

This direction is expressed through Vision 2030, our framework for long-term growth. Under Vision 2030, SNG Grant Thornton is building a more industry-led, digitally enabled and quality-anchored firm, intentional about where it leads, how it competes and how it creates value. It reflects our ambition to connect African ambition to global opportunity and to turn growth into shared progress.



Rooted in Africa. Connected to the world.

Established in 1982, SNG Grant Thornton has grown into a leading African professional services firm with a presence in over 25 countries across the continent through the Grant Thornton International network. Our firm is rooted in Africa and connected to the world, giving clients access to local insight, cross-border capability, and global technical resources through a single, trusted network.



Purpose

We turn growth into shared progress that leaves no one behind, empowering businesses and communities to thrive together.



Vision

Our vision is to be a valued global firm that empowers Africa's organisations to lead the next chapter of global progress.



Mission

We connect African ambition to global opportunity, empowering Africa's organisations to grow responsibly, navigate change, and create sustainable impact.

We are a majority Black-owned firm, committed to shared progress, empowering businesses to thrive, communities to flourish, and the continent to lead the next chapter of global progress. Over four decades, we have built a firm defined by resilience, relationships, and results, with the scale to serve complex organisations and the proximity to remain responsive to local realities.

Through our membership in the Grant Thornton International network, we provide global access, cross-border capabilities, and advanced methodologies and tools for every engagement, seamlessly connecting African ambitions to global opportunities.

“

We connect African ambition to global opportunity.

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Our footprint


Local and African footprint

With regional hubs strategically placed in South Africa, Kenya, Nigeria, and Morocco, our presence spans the breadth of Africa.

More than 3,300 professionals operate across 45 offices, bringing deep market knowledge, cultural fluency and responsive delivery across the continent.








In **Southern Africa**, our footprint gives us proximity to clients and markets across the country. Across Africa, our broader network enables collaboration across jurisdictions, access to specialised expertise, and delivery that is both locally informed and globally connected. This reach strengthens our ability to support clients whose priorities increasingly span sectors, borders and regulatory environments.

Footprint

 **970+**
Employees

 **7**
Offices



-  **970+** with 300 dedicated to Advisory
-  **CSR** Very active CSR Programme
-  **Level 1** Contributor
-  **R700m** Revenue
-  **57** Directors
-  **60,92%** Black-owned
-  **20.84%** Black-women-owned

African Footprint

Grant Thornton Africa in focus

Our coverage includes:

 **191 Partners**
3300+ Employees

 **25 Countries**
45 Offices

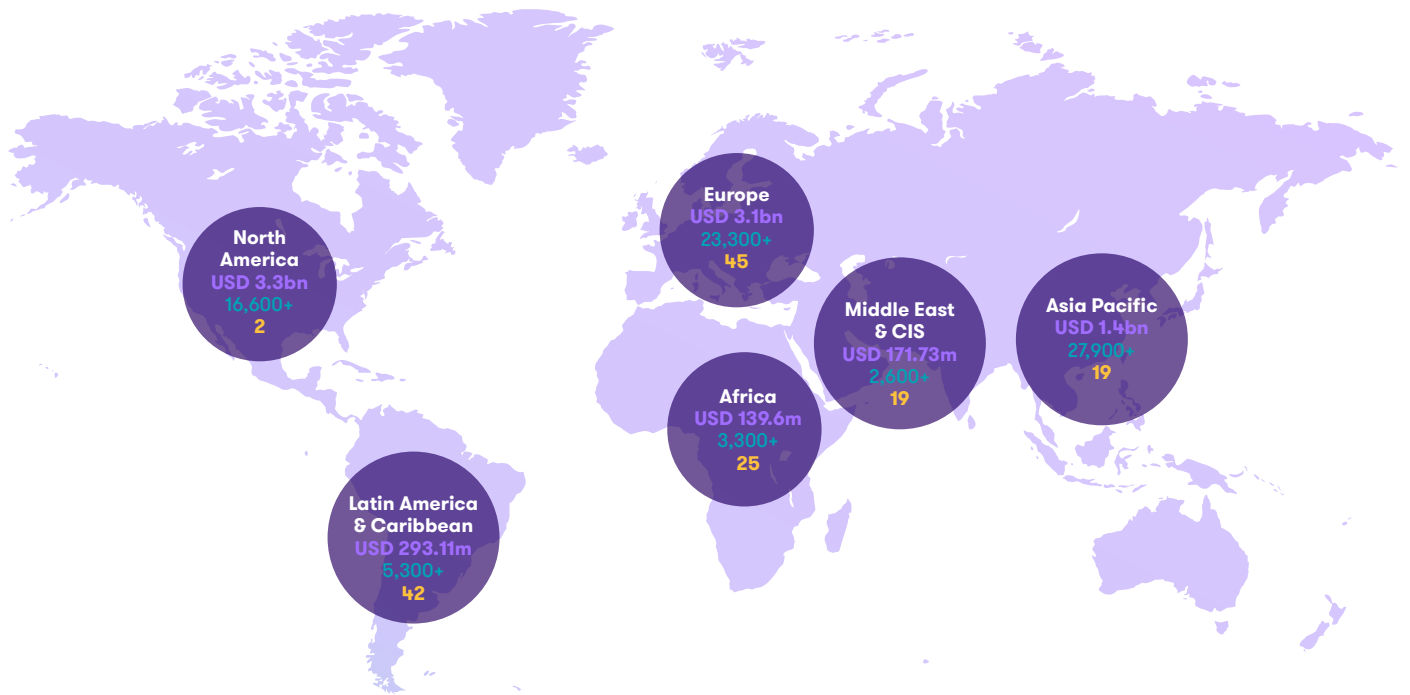


Our Reach in Africa	
Algeria	Morocco
Botswana	Mozambique
Cameroon	Namibia
Egypt	Nigeria
Eswatini	Senegal
Ethiopia	South Africa
Gabon	Tanzania
Guinea	Togo
Ghana	Tunisia
Ivory Coast	Uganda
Kenya	Zambia
Malawi	Zimbabwe
Mauritius	

 **South Africa** - Top Business Consultants for the year 2023, PMB. South Africa - 1st overall Outstanding Tax Advisors and for the year 2023, PMR Africa
Nigeria - AQAA, Africa's most outstanding tax & advisory firm of the year, 2022. CEO named Finance leader of the year at the AccountTech Summit 2025.
Uganda - recognized by the International Tax ReviewWorld Rankings 2025 - Tier 1 position in General Corporate Tax

Global footprint

SNG Grant Thornton is also part of a global network of over 80,000 professionals across 150 markets. That international scale strengthens our ability to deliver consistent quality, technical depth and coordinated service wherever our clients operate.



- Revenue (USD)
- People
- Markets

A culture that powers progress.

A strong firm is built not only on capability, but on culture.

The world around us has changed dramatically, and so have the expectations of our people, our clients, and the communities we serve. As we continue to evolve, we've refreshed our values, transitioning from CLEARR to CARE, to ensure our culture remains relevant, human-centred, and aligned with what matters most today.

We lead with impact, collaborate with intent, and deliver with consistency. Our culture enables innovation, nurtures leadership, and supports a future-ready mindset at every level.

Our work is guided by our values: Collaboration, Agility, Respect, and Excellence. These are the principles and behaviours we live every day. They shape how we serve, advise, and partner with clients.

COLLABORATION

We achieve more together than we can alone. We trust each other, collaborate intentionally, and connect across borders.

RESPECT

We value every perspective. We act with honesty, professionalism and integrity, and we make decisions transparently.



AGILITY

We respond quickly and thoughtfully to change, finding new ways to deliver practical solutions for our clients and our people.

EXCELLENCE

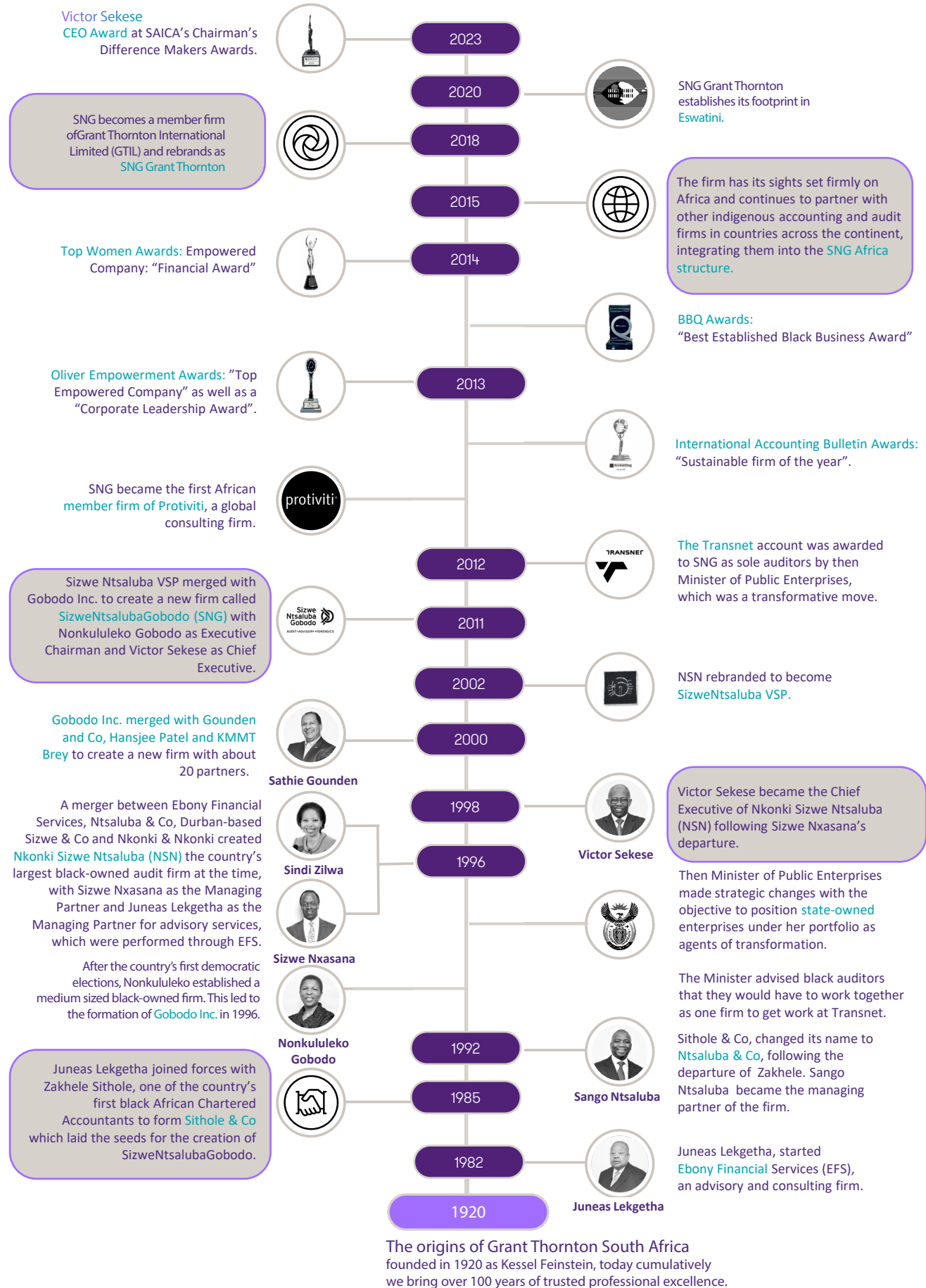
Our reputation is everything. We hold ourselves to the highest standards and we take pride in the quality of our work.

Historical highlights

The evolution of
SNG Grant Thornton



Key milestones that have shaped the firm's growth, identity, and institutional strength over time.



Institutional recognition

Over time, SNG Grant Thornton has received recognition that reflects its market standing, transformation journey, and leadership contribution within the profession.

- » **International Accounting Bulletin Awards:** Sustainable Firm of the Year
- » **BBQ Awards:** Best Established Black Business Award
- » **Oliver Empowerment Awards:** Top Empowered Company and Corporate Leadership Award
- » **Top Women Awards:** Empowered Company: Financial Award
- » **SAICA Chairman's Difference Makers Awards:** CEO Award

Bringing deep market knowledge, cultural fluency and responsive delivery across the continent.



Governance and leadership



How the firm is governed
and led

As a member firm of Grant Thornton International, SNG Grant Thornton operates as part of a global network of independent member firms.



The leadership structures and governance disciplines that underpin oversight, quality, and trust.

Legal arrangements and governance framework

SNG Grant Thornton operates as one firm with 2 structures being SNG Grant Thornton Inc and SNG Grant Thornton Advisory. The firm operates within a formal governance framework designed to support accountability, transparency, independence and quality. Its governance structures are aligned with applicable South African regulatory requirements, professional standards and best-practice corporate governance principles.

As a member firm of Grant Thornton International, SNG Grant Thornton operates as part of a global network of independent member firms. Each member firm is a separate legal entity, and membership in the network does not make any member firm responsible for the services, acts, or omissions of another.

Governance structures, authorities and relationships

The Board of Directors carries ultimate responsibility for the governance of the firm. In terms of the Companies Act relating to professional services companies, all directors are shareholders. Shareholding is allocated on an egalitarian basis akin to equal partnership models, and only registered auditors hold shareholding in SNG Grant Thornton Inc. The governance structure of the firm is set out in the Memorandum of Incorporation and supported by the firm's Terms of Reference and Code of Conduct.

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Our process ensures a rigorous and compliant selection of directors.”

The Board is supported by the Governance Committee, which oversees the firm's governance structures, directors, and shareholders, while the Executive Committee is responsible for strategic oversight, financial performance and risk management. Other governance structures within the remit of the Executive Committee include the Quality and Risk Management Committee, the Remuneration Committee, and Information Technology Steering Committee. Together, these structures support accountability, quality oversight, and disciplined decision-making across the firm.

Leadership appointments and their impact on quality

The firm's leadership appointment process is designed to promote audit quality, independence, and the protection of the public interest, while providing appropriate oversight across audit and advisory service lines.

Leadership appointments are made through a formal governance process overseen by the firm's governing body. The process incorporates succession planning, defined role responsibilities, and approval mechanisms to ensure effective oversight of audit quality management, independence, ethical compliance, and risk management.

The Governance Committee, on behalf of the Board, is responsible for appointing the Chief Executive Officer in accordance with the firm's Terms of Reference. The Executive Committee recommends director appointments for approval by the Governance Committee. The appointment of a director follows a structured process of recruitment and screening, assessment and selection, and governance review and ratification.

In appointing leaders, the firm considers:



Effective governance and leadership support audit quality by establishing clear accountability for quality management and independence. Oversight mechanisms help mitigate self-interest and self-review threats by ensuring that advisory activities are subject to appropriate approval, segregation of responsibilities, and independence safeguards, consistent with professional standards and IRBA requirements.

Quality leadership and oversight

SNG Grant Thornton's SoQM is aligned to ISQM 1 and supported by a specialised internal quality review capability, while an independent chairperson oversees the Quality and Risk Management Committee to reinforce impartial governance and accountability. The firm also continues to invest in technologies that support the effectiveness of its quality management practices.

Assessing the effectiveness of the SoQM

ISQM 1 requires the SoQM to be evaluated at least annually. The firm undertakes this evaluation each year in December. The objective of the SoQM is to provide reasonable assurance that the firm and its personnel fulfil their responsibilities, conduct engagements in accordance with applicable standards and requirements, and issue reports that are appropriate in the circumstances.

The Chief Executive is responsible for the annual evaluation of the SoQM and is supported by the Quality Management Leader and the Head of Risk and Quality. This evaluation considers the results of internal and external monitoring reviews and inspections.

Performance oversight and remuneration

The firm's approach to director remuneration is designed to support the strategic direction of the business, recognise sustained performance, and reinforce accountability. Remuneration includes a fixed element linked to role and responsibility, and a variable element linked to both firm performance and individual performance against approved balanced scorecards aligned to the firm's strategic objectives.

The firm is committed to maintaining and continuously improving its System of Quality Management (SoQM). A dedicated resource oversees the implementation of the SoQM, helping to ensure that standards are consistently upheld and strengthened in response to identified deficiencies.

Grant Thornton International network support

The Grant Thornton network provides high-quality services, and the network strategy places quality as a core strategic objective. Member firms are responsible for the quality of their services, with support from GTIL to achieve this objective. GTIL support at member-firm level includes network-wide audit and assurance methodology, the LEAP assurance technology platform, investment in technical excellence, feedback from clients on services delivered, internal quality reviews, international engagement file reviews, and template working papers with built-in guidance.



Technology



Monitoring



Engagement acceptance



Methodology



Member firm obligations



Learning and development

The objective of the SoQM is to provide the firm with reasonable assurance.

Individuals responsible for quality and the firm's SoQM

As part of the firm's SoQM, responsibility for quality is assigned to clearly defined leadership roles, including the Chief Executive, the Chairperson of the Quality and Risk Management Committee, the Head of Risk and Quality, the Quality Management Leader, the Ethics Leader, and the Chief Information Officer.

Chief Executive

(The ultimate responsibility and accountability for the SoQM)

The Chief executive has delegated operational responsibilities to the following persons:



Licensing arrangement with regulatory bodies:

SNG Grant Thornton Inc is registered by the Independent Regulatory Board for Auditors. The Firm has Training Office accreditations from SAICA, ACCA, SAIT, SAIPA.

Licensing agreement with GTIL

SNG Grant Thornton is a member of Grant Thornton International. Each member firm is a separate legal entity and membership in the global network does not make any member firm responsible for the services or activities of other member firms. GTIL and the member firms are not agents of, and to no obligate, one another and are not liable for one another's acts or omissions.

Membership with various institutions

SNG Grant Thornton is affiliated with several organisations:



System of quality management

Quality managed as a firm-wide discipline

The firm's identification, assessment, monitoring, and response to quality risks across its operations

Our SoQM is designed to support the consistent delivery of high-quality assurance and advisory services through a structured, risk-based approach grounded in monitoring, remediation, and continuous improvement.

Risk assessment and quality management

The firm undertakes annual risk assessment workshops to evaluate the appropriateness of identified risks and the effectiveness of related responses. These assessments are supported by monitoring activities, including inspections performed by the internal quality review team and the regulator. This disciplined approach helps ensure that the SoQM remains responsive to changes in the operating environment and aligned to professional standards.

Response to quality risk

Following completion of the annual risk assessment, the firm designs and implements responses to address identified quality risks. These responses are tailored to, and proportionate with, the underlying reasons for the risk assessments and include policies and procedures relating to ethical requirements, client acceptance and continuance, engagement performance, resources, information and communication, and monitoring and remediation. These responses are described throughout this transparency report and are therefore not repeated here.

Monitoring of the system of quality management

The firm applies comprehensive monitoring to evaluate whether policies and procedures within the SoQM are operating effectively.

Monitoring activities include internal quality reviews on completed engagements and risk-based reviews of the SoQM itself.

Evaluation of the SoQM

The firm conducts an annual evaluation of the SoQM to determine whether it provides reasonable assurance that quality objectives are being achieved. This evaluation considers:



At the end of 2025, we concluded that the system provides reasonable assurance that its objectives are being achieved, except for the deficiency noted. A root cause analysis and remedial action plans have been implemented.

The conclusion of this annual evaluation is reported to firm leadership, supporting appropriate oversight and reinforcing accountability for quality across the organisation.

Remediation and root cause analysis

A core element of the SoQM is the risk assessment process, through which the firm establishes quality objectives, identifies and assesses quality risks, and implements appropriate responses. This process takes into account engagement characteristics, regulatory developments, inspection findings, and other operational considerations.

Where monitoring activities identify deficiencies, the firm undertakes a structured remediation process. This includes identifying underlying causes, determining appropriate remedial actions, assigning accountability, and monitoring implementation on a quarterly basis.

Remediation actions may include updates to guidance, enhancements to training programmes, targeted coaching, revisions to methodology, or the introduction of additional controls. The objective is to address root causes and strengthen the effectiveness of the SoQM on a sustained basis.

Commitment to ISQM 1 in the network

Consistent with the broader Grant Thornton network, the firm continues to embed ISQM 1 principles across its operations. The network's approach emphasises whole-firm quality management, underpinned by shared objectives and expectations for all member firms.

Through disciplined risk assessment, ongoing monitoring, and continued network support, the firm continues to enhance the effectiveness of its SoQM. This commitment supports the consistent delivery of high-quality engagements.

The firm continues to
enhance the effectiveness
of its SoQM



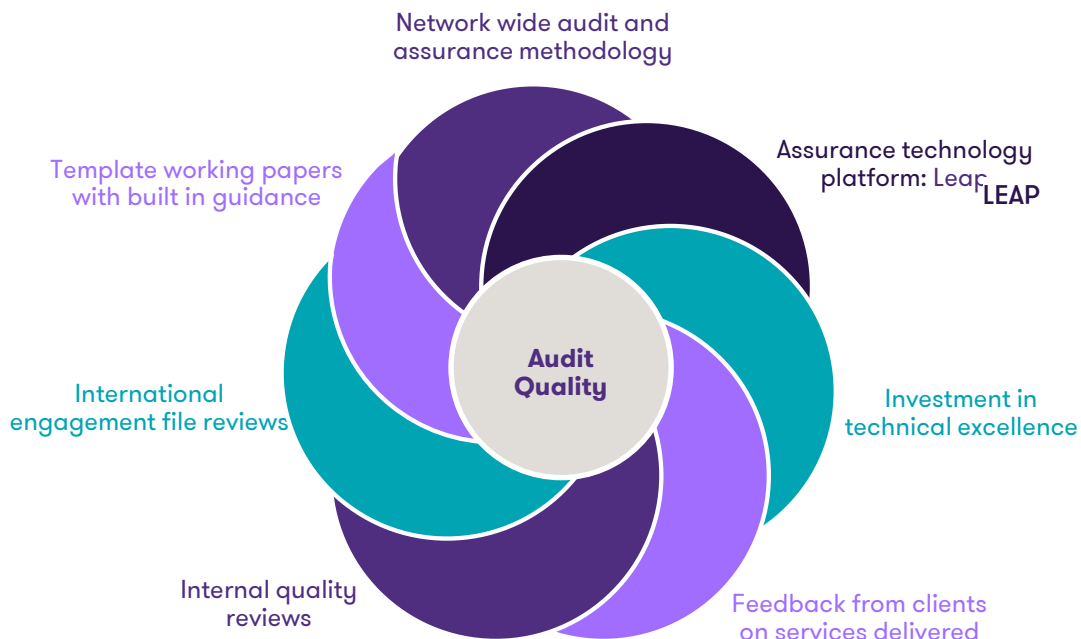
Supervision and review engagement performance

Applying quality in
engagement delivery

The processes that support effective staffing, review, consultation, and judgement in the execution of engagements.

The firm's System of Quality Management is supported by engagement-level processes designed to help ensure that quality is applied consistently in the planning, staffing, review, consultation, and resolution of matters arising during engagements. These processes support sound professional judgement, reinforce independence, and strengthen the consistent execution of high-quality work in the public interest.

Our approach to ensuring consistent audit quality and quality initiatives investment



Allocation of engagement teams

The firm's formation of audit engagement teams, including specialists, i.e. what factors are considered when assigning staff to an audit team

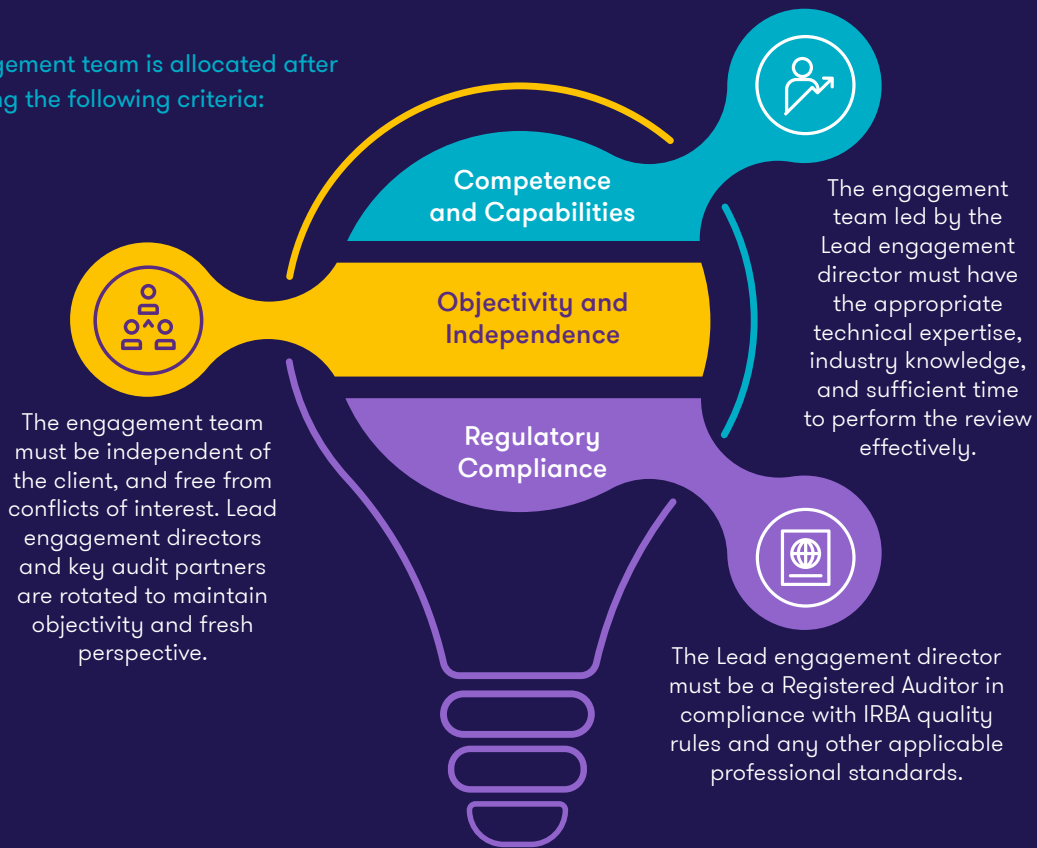
Proactive teams led by our approachable partners, use insights, experience, and instinct to understand complex issues for privately owned, publicly listed and public sector clients in the performance of engagements.

The audit depending on the complexity of the client is staffed based on specialisation in industry, members of the engagement team with specialist skills in IT (including data analytics and cyber security), taxation, IFRS and audit technical. Our experts include, actuaries, valuations, property valuers, engineers and legal.

As part of the firm's system of quality management various factors are considered in the allocation of the Engagement Team. The service line leader/managing director is responsible for the Lead engagement director who then takes responsibility of planning and allocation of the engagement team.



The engagement team is allocated after considering the following criteria:



How the engagement director directs, supervises and reviews the work performed by the engagement teams.

The engagement director (ED) is responsible for the overall quality of the audit engagement, which is achieved by directing, supervising, and reviewing the work performed by the engagement team in compliance with professional standards. Under ISA 220 (Revised), the ED must be proactively involved throughout the audit to ensure the team acts with professional scepticism, competence, and sufficient resources.

The ED directs, supervises, and reviews work through the following methods:

1. Directing the engagement team

- » **Communicating responsibilities:** The ED informs team members of their tasks, the objectives of the procedures, the nature of the entity's business, and potential risks.
- » **Planning and risk identification:** The ED leads the team in identifying areas of high risk of material misstatement and planning appropriate audit responses.
- » **Setting the tone:** The ED establishes a culture that emphasises the importance of quality, professional scepticism, and adhering to firm policies.

2. Supervising the engagement team

- » **Monitoring progress:** The ED tracks the progress of the audit against the plan, conducting regular update meetings with supervisors or experts to discuss findings.
- » **Providing guidance:** The ED offers guidance on difficult or contentious matters, such as complex accounting estimates, going concern issues, or differences of opinion.
- » **Handling resource issues:** If the team lacks the competence or capacity (e.g., in specialized areas), the ED takes action to assign additional resources.
- » **Component auditors:** For group audits, the ED directs how component auditors will perform work, including communicating risks and materiality to them.

3. Reviewing audit work

The ED does not need to review all audit documentation but must review it at appropriate points in time. The review focuses on:

- » **Significant matters and judgments:** Documentation relating to significant risks, contentious matters, and areas involving subjective judgment must be reviewed.
- » **Audit evidence:** The ED reviews work to ensure that sufficient and appropriate evidence has been obtained to support the conclusions.
- » **Financial statements and report:** The ED reviews the final financial statements and the draft auditor's report.
- » **"Stand-Back" Review:** Before signing the audit report, the ED stands back to reflect on their own involvement to determine if they have met their responsibilities for quality.

ISA 220 (Revised) and ISQM 1 require that for certain audits, an Engagement Quality Reviewer (EQR) is appointed to perform an objective evaluation of the significant judgments made by the team, which the ED must discuss and resolve before signing the audit report.

Technical resources and knowledge support

High-quality work depends on strong people, sound judgement, and the technical and knowledge resources that support consistent delivery across the firm's service lines. These resources help our teams work with greater confidence, apply technical rigour, and respond to client needs in a more informed and consistent way.

Key resources include the IFRS Accounting Standards desk, Audit Quality Monitoring, the global audit technology desk, and the Technical Services department. Together, these functions support methodology, corporate reporting, technical advice, training, and the localisation of LEAP for South African assurance engagements.

Standardised templates, work programmes, technical insights, and GTIL learning resources further reinforce consistency, quality, and professional development across the firm. In this way, they support both the quality of our work and the capability of our people.

Resource area	What it supports
IFRS Accounting Standards desk	Technical accounting support, guidance, and consistency in the application of standards
Audit Quality Monitoring	Oversight of audit quality and feedback to strengthen methodology and execution
Global audit technology desk / LEAP	Localisation and development of LEAP for South African assurance engagements
Technical Services department	Audit methodology, corporate reporting support, technical advice, and training
Guidance papers and insights	Practical support for assurance and advisory teams on technical and industry matters
Standardised templates and work programmes	Greater consistency, quality, and efficiency across engagements
GTIL learning resources and IFRS Masterclasses	Ongoing technical development and alignment with global developments

Exercising professional judgement and skepticism

In our experience areas of judgement/estimation uncertainty inherently attract a higher risk of bias. Therefore, professional skepticism is critical. Further reviews and consulting on specific areas are highlighted in our QMM and technical consultation policy.

We have issued additional guidance around the practical application of professional skepticism. A key challenge that teams often face is the lack of documentation of the considerations in applying professional skepticism and as part of our quality response we have created templates that allow teams to document their considerations and professional judgements.

Our training initiatives are to encourage teams to be curious. Curiosity will lead to an inquiring mind that is an enabler to professional skepticism that allows engagement teams to obtain sufficient understanding of the area of judgement and enable the ability to ask the appropriate questions from management and/or experts.

Teams are also encouraged to communicate with those charged with governance when access to evidence is restricted or undue pressure is applied.

Consultation and technical support

The firm recognises that consultation is an important part of maintaining quality and supporting sound professional judgement. In accordance with ISQM 1, consultation is undertaken on difficult or contentious matters, and the conclusions reached are implemented. The firm has established policies and procedures setting out when consultation is required, who engagement teams should consult with, and how such matters are to be addressed. Suitably qualified and experienced individuals are appointed to provide this support.

Engagement teams are responsible for identifying when consultation is necessary, initiating the process, and implementing the agreed conclusions. Consultation may involve individuals inside or outside the firm who possess specialised expertise relevant to the matter under consideration.

Resolution of differences of opinion

Ordinarily, questions and concerns are resolved within the engagement team or elsewhere in the firm. However, where disagreement persists, the firm has established a clear process for resolution. The authority to make the ultimate decision in such circumstances is assigned according to the nature of the matter, including ethics and independence, engagement technical matters, accounting technical matters, legal or regulatory matters, and client service matters. All differences of opinion are required to be resolved before the report is issued.

Ethics and independence	Safeguards:
Ethics and independence	Ethics leader/ Head of risk/Chief executive
Engagement technical matters	Managing director
Accounting technical matters	Managing director/Chief executive
Legal or regulatory matters	Head of risk/Legal counsel
Client service matters	Chief executive/Managing director

All differences of opinion should be resolved before the report is issued.

Allocation of engagement quality reviewers

Another element of the firm's System of Quality Management is the allocation of Engagement Quality Reviewers (EQ reviewers). The Head of Risk is responsible for appointing EQ reviewers for all engagements that meet the criteria requiring an engagement quality review.

EQ reviewers are allocated after considering:

- » **Competence and Capabilities:** The EQ reviewer must have the appropriate technical expertise, industry knowledge, and sufficient time to perform the review effectively.
- » **Objectivity and Independence:** The EQ reviewer must not be a member of the engagement team, must be independent of the engagement, and free from conflicts of interest. EQ reviewers are rotated to maintain objectivity and fresh perspective.
- » **Regulatory Compliance:** The EQ reviewer must be a Registered Auditor in compliance with IRBA quality rules and any other applicable professional standards.

EQ reviewers are appointed at the acceptance stage of the engagement to support timely involvement. Reviewer performance and adherence to responsibilities are evaluated annually as part of the firm's monitoring and remediation process under ISQM 1.

Client relationship and engagement

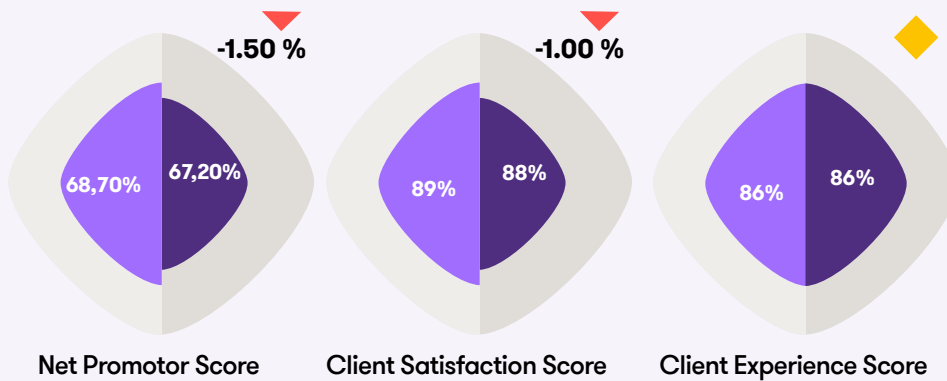
Listening, learning, and
strengthening the client
experience

How client feedback informs service quality, responsiveness, and continuous improvement across the firm.

Delivering a high-quality client experience requires more than technical expertise. It depends on how effectively the firm listens to clients, understands their expectations, and responds in ways that create meaningful value. A disciplined client listening approach provides a structured way to capture the client voice, assess service quality, and identify opportunities to strengthen delivery, responsiveness, and relevance.

ClientVoice is the network's client listening and feedback programme, designed to help firms better understand client needs, expectations, and perceptions of value. For SNG Grant Thornton, client feedback is an important indicator of quality and an input into continuous improvement. It helps the firm refine how it delivers, communicates, and builds trust in the course of serving clients.

Client Voice 2025 results



2024 ◀ 2025 ▶

▲ Increase ▼ Decrease ◆ no change



What some of our clients have said

- » Constant and regular communication
- » Pragmatic approach to addressing any matters that have been identified
- » Very professional, thorough and shows integrity.
- » Good communication and meet the deadlines. Resolved issues as they arise.
- » The adaptability of the team, willingness to engage and listen to issues and resolve them
- » The team was responsive and communicated any challenges on a timeous basis, was committed to meeting deadlines and flexible to accommodate our timeline requests, group queries and demands, in person meeting requests, etc.
- » Objectivity as well as professionalism in communication Excellent.
- » Partnership and looking for process and other improvements, over and above the technical audit report
- » Great and knowledgeable team. Constant Leadership involvement. Understand our business and what we are busy with
- » I've found SNG to be a reliable and knowledgeable firm. My interaction with the firm is always professional and clinical. Best of all, they apply an appropriate sense of urgency to emergencies and high impact submissions and processes.
- » Unbiased approach and being direct with a wealth of knowledge related to industry best practices and processes.
- » Professional, highly experienced and skilled, impartial views, authentic, honest, direct yet respectfull and fit for purpose.
- » We particularly commend their clear and respectful communication style, responsiveness to queries, and proactive engagement at every stage. Their willingness to remain accessible and their commitment to constructive, solution-oriented discussions greatly contributed to a seamless audit experience. Working with the SNG Grant Thornton team was a professional and rewarding experience.

People & Culture

Supporting our people to
deliver with quality and care

An approach to people, development, and culture that supports wellbeing, capability, and professional excellence.

Selection, recruitment, retention and promotion of staff

The firm's people practices are designed to ensure that sufficient and appropriate human resources are available to perform audit and advisory engagements in accordance with professional standards, ethical requirements, and regulatory obligations. At the centre of this approach is the belief that quality depends not only on systems and processes, but on people who are capable, supported, and trusted to do their work well.

Selection and recruitment

Recruitment processes are transparent, merit-based, and aligned to the firm's quality objectives. Selection criteria include:



Relevant experience in audit, assurance, and/or advisory services.



Demonstrated ethical leadership, professional judgement, and commitment to independence.



Compliance with fit-and-proper and regulatory requirements.



The ability to reinforce a culture of quality, accountability, and professional scepticism.

Recruitment practices support diversity and inclusion, recognising their contribution to robust challenge and sound judgement. The firm also recognises that bringing together people with different backgrounds, perspectives, and experiences strengthens both decision-making and the quality of work delivered to clients.

Retention and Development

The firm recognises that experience, continuity, and engagement are critical to quality outcomes. **Retention and development initiatives include:**



Beyond formal development, the firm aims to create an environment in which people are able to learn, grow, and build confidence over time. This matters not only for retention, but for sustaining quality and strengthening future leadership capability.

Promotion

Promotion decisions are based on sustained performance and readiness to assume increased responsibility. Criteria include:

- » Consistent delivery of high-quality work in compliance with professional standards.
- » Ethical conduct and sound professional judgement.
- » Leadership behaviours that reinforce quality, independence, and accountability.
- » Contribution to the firm's quality culture and public interest objectives.

Promotion processes are subject to appropriate review to ensure consistency and fairness. The firm's intention is not only to recognise performance, but to support progression in a way that is credible, transparent, and aligned to the standards expected of the profession.

Robust recruitment, development, and promotion practices support audit quality by helping to ensure that engagements are performed by competent and independent professionals. Clear role differentiation and independence training also help mitigate familiarity and advocacy threats, while continuity and experience reduce the risk of inconsistent execution and errors in judgement.

Training and continuing professional development

The firm recognises that the competence, professionalism and judgement of its people are fundamental to delivering high-quality services and serving the public interest. Our approach to training and continuing professional development supports the ongoing development of technical expertise, professional skills and ethical conduct, while ensuring compliance with applicable regulatory and professional requirements.

Training and development activities are aligned to the firm's strategy, risk profile and quality objectives. Learning takes place through day-to-day experience, coaching, collaboration, knowledge sharing, structured training programmes and online learning platforms. Together, these support a culture of continuous learning and professional growth across the firm. This reflects an understanding that development happens not only in formal training settings, but also through everyday work, shared experience, and practical exposure.

Learning and development activities are designed to support staff at all levels. Continuing professional development is essential to maintaining audit quality and professional competence. A formal training curriculum is in place, with oversight assigned to the Skills Development Committee to ensure relevance and alignment with quality objectives. In addition to this curriculum, the firm runs structured Trainee Development and Manager Development programmes. Together, these programmes help create a more consistent learning journey across the firm and support people at different stages of their professional growth.

“

The firm recognises that the competence, professionalism and judgement of its people are fundamental to delivering high-quality services and serving the public interest. ”

October Health and workplace wellbeing

The firm uses October Health as part of its employee wellbeing approach. The platform provides access to support and resources aimed at helping employees manage wellbeing, resilience, and workplace pressures.

It forms part of a broader recognition that people perform best when they feel supported, able to cope with pressure, and equipped to manage the demands of a complex working environment.

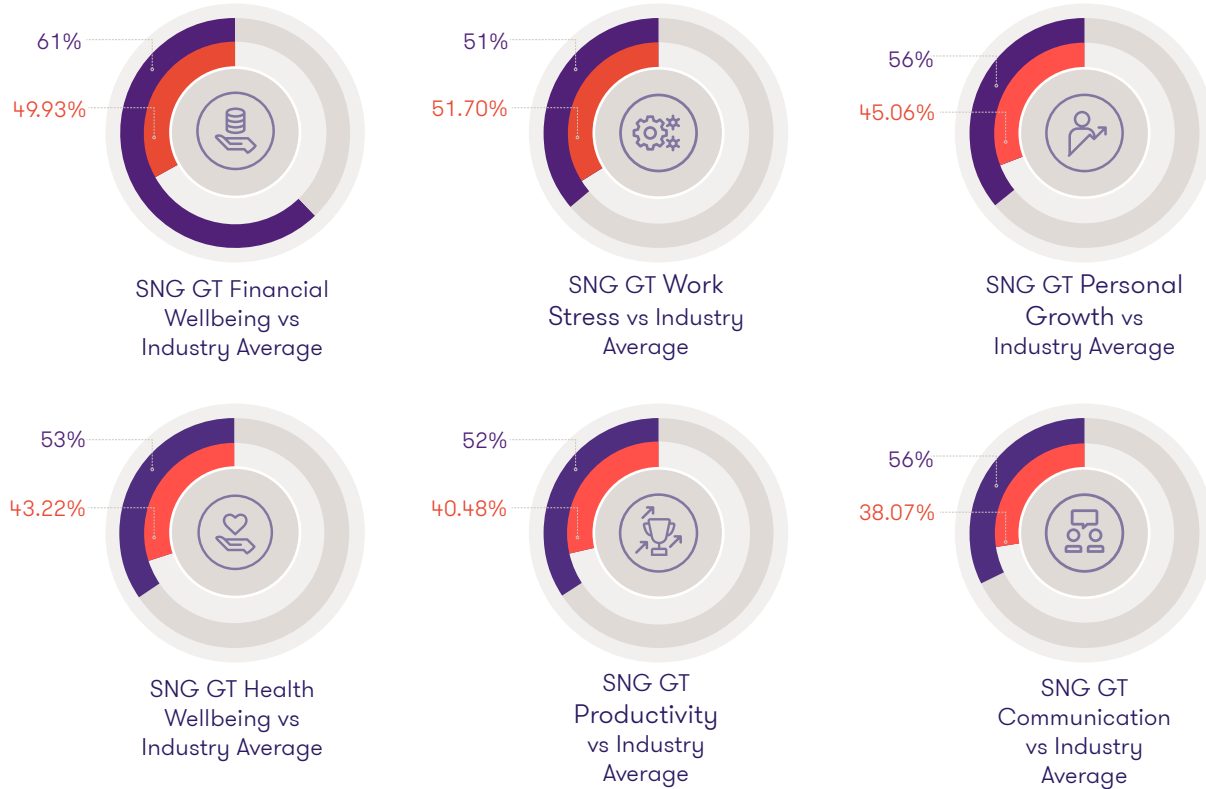
It also provides the People and Culture team with aggregated and anonymised insights into themes such as stress, burnout risk, engagement, and workplace pressures. These insights help the firm identify emerging concerns early, respond appropriately, and make better-informed people decisions while protecting employee privacy.

The firm recognises that employee wellbeing can influence professional judgement, resilience, and the consistent application of professional scepticism. Initiatives supported through the platform include:

- » mental health and resilience awareness,
- » health screening, wellness support, and access to employee assistance programme.
- » Engagement activities that encourage balance and sustainable working practices.

The intention is not to treat wellbeing as separate from performance, but to recognise that sustainable performance depends on people being supported in practical and meaningful ways.

Top interests and stressors for the employees at SNG Grant Thornton



Industry Average ■ SNG Grant Thornton Employees ■

Source: October Health Stats/Metrics

Audit quality and independence impact

They also reinforce the firm's broader responsibility to create an environment in which people can perform with clarity, resilience, and care.

Psychological safety and people voice

Psychological safety is measured annually through the PeopleVoice survey. This helps the firm understand how people experience the work environment and whether they feel included, respected, and able to express themselves. This is important to the firm's commitment to quality. A culture in which people feel safe to speak up, raise concerns, and contribute ideas is essential to both healthy teams and sound professional judgement.

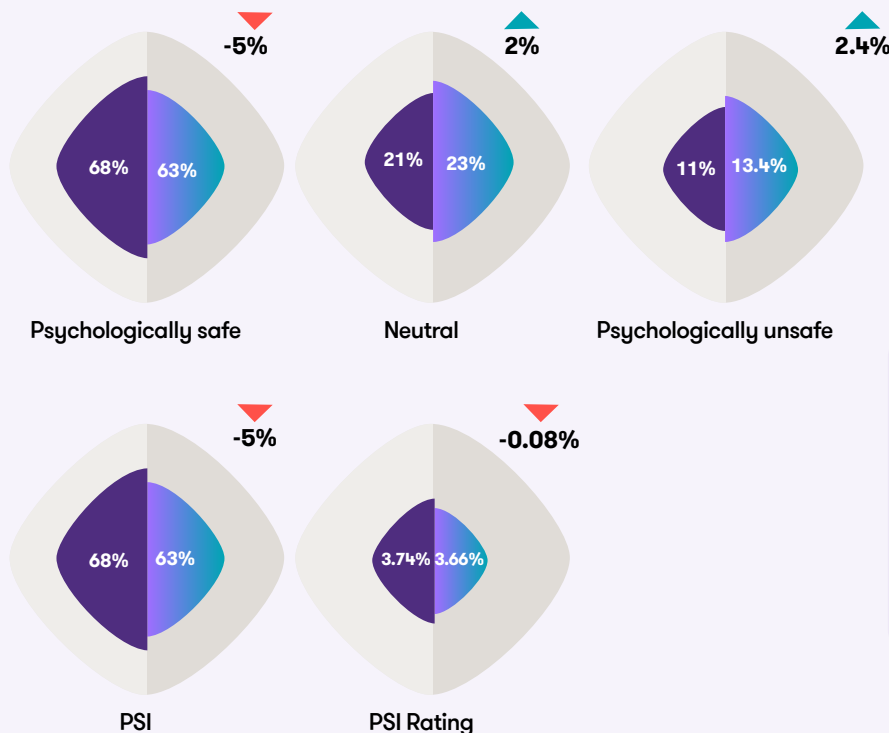
PeopleVoice is the network's employee engagement survey and provides a structured view of employee sentiment across key areas, including engagement, people experience, quality, and psychological safety. These insights help the firm understand where it is progressing, where additional attention is required, and how employee experience may affect collaboration, judgement, retention, and service delivery. The insights derived from PeopleVoice are used to inform people strategies, guide leadership action, and support continuous improvement in the employee experience.

Employee engagement is an important enabler of service quality, organisational performance, and long-term sustainability. Understanding how people experience the firm, including their sense of inclusion, wellbeing, trust, and opportunity, therefore forms part of how leadership monitors organisational health and culture.

PeopleVoice 2025 results

We measure this on an annual basis via our PeopleVoice survey. We include this to assess how our people experience the work environment. If people feel included, are treated equitably and with respect, we believe that they will feel safe to express themselves and be themselves. This is important to support our commitment to quality.

Psychological Safety Index



Year-over-Year for South Africa

2024 ◀ 2025 ▶

Stats /percentage levels

▲ Increase ▼ Decrease

Leadership development and future talent

The firm also participates in leadership development programmes across the Grant Thornton network, including the Cultural Intelligence Leadership Programme, which is designed to strengthen cross-cultural awareness, collaboration across borders, and inclusive leadership capability among future leaders.

This reflects the firm's recognition that leadership development is about building the judgement, adaptability, and perspective required in a more connected and complex professional environment.

SNG Grant Thornton also supports the FASSET TVET Work-Based Experience internship programme, which helps bridge the gap between academic learning and practical workplace exposure for young South Africans.

The initiative supports employability, skills development, and the firm's broader commitment to developing future talent. In this way, the firm's people approach extends beyond current capability needs to include the longer-term development of talent and opportunity.

We are pleased to report that four of these six interns from the first intake are employed with us, continuing to contribute to our organisation's growth and success. We look forward to participating in future programs and continuing to make a positive difference in the lives of young professionals.



GTI programmes

The Cultural Intelligence Leadership Programme (CLP)

Programme objective

the CLP is designed to help managers build cultural intelligence and collaborate effectively across borders. This programme reflects strong network demand for enhanced collaboration skills. Topics typically include the following:

- » Building cross cultural awareness to work effectively across markets
- » Fostering collaboration across borders
- » Creating inclusive and high performing cultures

Target audience

CLP is aimed at high-performing managers and senior managers who are recognised as future leaders by their firm.

Delivery method

CLP is a blended 4-month leadership development programme that will challenge participants to broaden their thinking and global perspective, to reflect on how they work with their teams and clients and equip them for a volatile, complex and uncertain world through:

- » E-learning, virtual sessions, cultural self-assessment, and a three-day in-person module

Emerging Leaders Programme

Programme objectives

This programme aims to provide participants with an opportunity to develop the knowledge, skills and confidence to maximise collaboration and impact across the region.

Target audience

High-performing, experienced senior managers and recently promoted directors, who are recognised as future leaders by their firm.

Delivery method

- » A combination of virtual and in-person sessions.

Advanced Leadership Programme

Programme objectives

This is a highly transformative programme that builds cohorts of culturally aware, widely connected and collaborative leaders who can work across borders to grow our international business.

Target audience

High-performing, experienced senior managers and directors and recently promoted partners, who are recognised as future leaders by their firm.

Delivery method:

» A combination of virtual and in-person sessions.

Senior Leadership Programme

Programme objectives

This senior leadership development programme aims to develop transformational leaders with a global mindset, through thought-provoking new thinking and strategically aligned interventions aligned to the Go Beyond Strategy 2025 and our global aspirations.

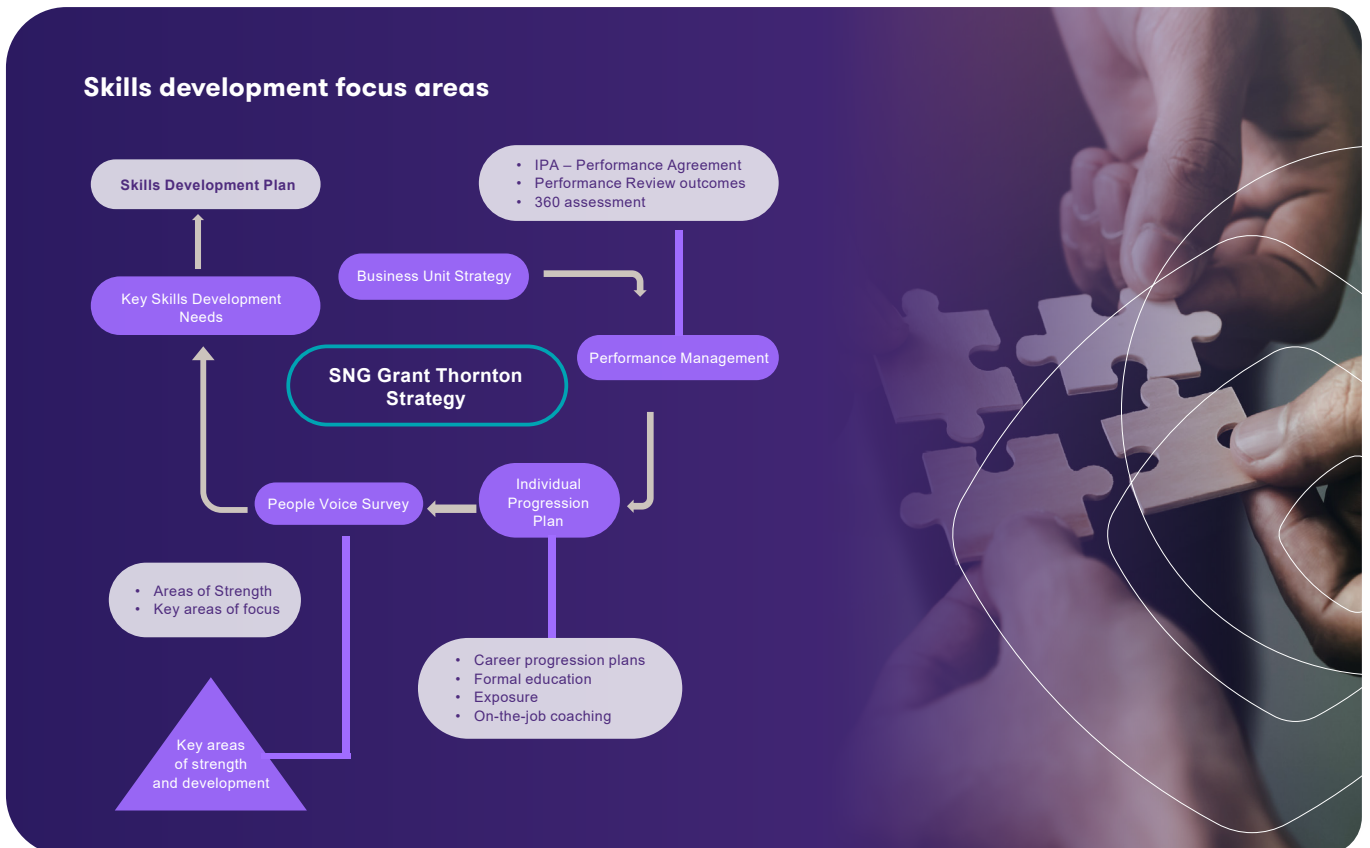
Target audience

CEOs and leaders in senior strategic positions and those leaders who are starting a board, board office, or firmwide leadership role.

It is also ideal for high potential partners being prepared to take on leadership roles in their firms.

Delivery method

» A combination of virtual and in-person sessions.



Intellectual resources



SNG Grant Thornton focuses on developing intellectual resources through its core service lines which include Assurance, Tax Advisory and Sustainability Reporting (or non-financial reporting accounting).

These services are delivered by our national teams, supported by the strength of our global network. Within Assurance, the core service lines responsible for the development and maintenance of intellectual resources include the IFRS Accounting Standards desk, Audit Quality Monitoring and Global audit technology desk which includes the localisation and development of Leap for all South African assurance engagements.

Each core team provides regular feedback and communication to the global desks and are actively involved in providing input to the global community.

SNG Grant Thornton emphasises technical expertise, providing training and guidance papers on audit and industry related matters.

The firm has a dedicated Technical Services department which is responsible for both IFRS Accounting Standards and Audit Methodology. The Technical Services department supports all teams with audit methodology, corporate reporting, technical advice and training on developments within corporate reporting environment. This department develops guidance for advisory and assurance professionals and provide training to ensure we deliver consistent and effective audit and advisory engagements. It also publishes articles and insights on various topics, including IFRS Accounting Standards.

The technical services team subscribes to quarterly “IFRS Masterclasses” hosted by GTIL to ensure that the technical teams are fully prepared for new developments within the industry. The firm has also continued its standardisation project where templates for common processes, procedures and work programs have been developed to support the quality and efficiency of the work delivered on all engagements.

SNG Grant Thornton has access to the global range of learning and development materials and courses, these courses focus on enhancing quality.

Technology, innovation and cybersecurity

Digital capability supporting
quality, resilience, and delivery

Technological resources

The firm's technology and disclosure of its technological resources

SNG Grant Thornton recognises the significant role that technology plays to achieve efficiencies, and enhance quality across all three service lines. Investing in technology and tools to provide high-quality services is a key focus of our strategy. The core objectives of our platforms are rooted in putting quality at the centre of delivery and supporting the execution of the strategy by modernising our delivery approach to take full advantage of new technologies and efficiencies – driving greater consistency, quality, client experience, and employee satisfaction.

Investing in the future with innovation

SNG Grant Thornton's approach to innovation is collaborative and firm-wide. Our firm includes leaders working on digital products and services that will allow service lines to continue delivering outstanding value and service to clients in every market, industry, and service line. To spearhead both market-specific and firm-wide innovation initiatives, SNG Grant Thornton established an innovation exchange and Digitech forum to drive the adoption of best practices in product, solution, and service development and innovation programmes across the firm. The global innovation exchange's collection of blockchain, analytics, artificial intelligence (AI), automation (RPA), machine-learning, cloud, and cybersecurity solutions is constantly growing as service lines leverage tools and talent from across the firm to provide transformative client value.

The professional services landscape continues to undergo significant transformation driven by several key technology trends. We keep abreast of latest trends and monitor the impact on the business, auditors and the practice. Our strategy is integrating our methodology and engagement teams with tech savvy solutions thereby building the digital professional of the future. We are therefore looking at:

- » **Shifting skillset:** From manual tasks to data analysis, critical thinking, and technology expertise.
- » **Increased efficiency:** Faster engagements, more accurate results, and better resource allocation.
- » **Focus on judgement:** Emphasizing professionals' expertise in interpreting data and providing insights.
- » **Collaboration and communication:** Encouraging collaboration with clients, stakeholders, and teams using technology platforms.

The overall impact of technology is positive, leading to a more efficient, insightful, and a future-proof practice. However, the following challenges cannot be ignored:

- » **Cost and implementation:** Integrating new technologies requires investment, effective implementation, and successful change management.

Data security and privacy: Protecting sensitive data in a connected environment is crucial as cybercrime is on the rise.
- » **Regulatory landscape:** Keeping pace with evolving regulations and adapting technologies accordingly.
- » **Talent:** Technology and data skills are high demand. Talent acquisition and retention remains a challenge for the industry.

Our Innovation and Digital Technology committees review the available technologies that would benefit the business and together with the engagement teams, assess the solution viability for possible implementation. In this review we continued our progress with three tools; namely ARI (Audit Risk Insights), Client Portal and Collaboration Tool (Inflo) and ARRMS (Audit Report Risk Management System). ARRMS is an in-house developed tool, which assists the assurance team to capture information related to signed audit opinions, as well as to track the status of engagements through the engagement life cycle, sending reminders and/or confirmation e-mails at various stages. The latest enhancement was to digitalise and automate our Annual Independence Declaration process on our ARRMS tool.

ARI is in-house developed and has various modules. ARI enables the auditor to select entire data populations and test it in its entirety as opposed to sampling. The Inflo Project Management Tool monitors the engagement cycle to ensure key performance indicators are met, while providing a secure and centralised portal to request and store data and enhance collaboration between the client and the engagement team. LEAP is Grant Thornton's global assurance and related services technology platform. This proprietary, cloud-based tool delivers the best possible value to our clients, no matter where they are. The tool has been built to keep quality at the centre of our global audit approach.

We continue to use other third-party off the shelf solutions such as Alteryx and IDEA (platforms that is used for data analytics and provides insights for teams to make decisions engagements, Pentana (an application for assessing the consistency between the disclosures in the financial statements and the requirements of IFRS and IFRS for SME's).

Grant Thornton's clients have access to our Global Mobility Management Portal (GMMP), a custom configuration of Equus. Our portal provides a hub to connect clients, their expatriates and Grant Thornton for end-to-end management of a client's mobility program through a single platform.

The ESG intelligence hub provides organisations with access to sustainability expertise, digital tools, and advisory support. At its core is GovEVA, a digital ESG intelligence platform that enables organisations to centralise ESG data, streamline reporting, and generate actionable sustainability insights.

SNG Grant Thornton's Resolve is a secure, scalable web-based Control Self-Assessment application that provides management the ability to deploy control frameworks into various parts of the business enabling the appropriate staff to rate the controls existence and effectiveness. The solution is also used to track issue\finding resolution.

The enhancements of our tools and the consideration of further technologies remain a key strategic initiative.

Looking ahead, the firm's digitisation strategy is focused on the increased integration of automation and artificial intelligence across its service lines. The practical impact of this investment is significant: automation enables the efficient processing of large datasets, accelerates risk identification, and reduces the time spent on repetitive procedural tasks.

This allows engagement teams to direct their energy toward complex professional judgements, client insights, and areas requiring deeper expertise. The firm views this shift not as a replacement of professional skill, but as an enabler of higher-quality, more focused work.

We have established a process that allows us to understand the landscape of changes and how they will impact the firm, the engagements and engagement teams. **The communication is as per below:**

Method of communication	Medium of delivery
Training	eLearning
Memos	Face to face
Guidance	Email
Templates	Intranet
	Newsletters
	Links on the LEAP file

How personnel and engagement teams communicate information to the firm when performing activities within its SoQM or engagements

Consultations
Whistle blowing and fraud hotline
Completion of reporting requirements on systems (ARRMS, Maconomy, Greatsoft)
Monthly exception reporting
Other ad hoc reporting

Resource planning and capacity management

The firm has adopted a portfolio allocation framework for directors and managers that considers both workload and technical expertise when assigning personnel to engagements. This framework is operationalised across the firm through a dedicated resources planner, which assesses the availability of engagement team members and ensures that adequate capacity exists to meet the demands of each engagement. This approach supports the firm's commitment to quality by ensuring that no engagement is resourced beyond the capability or capacity of the team assigned to deliver it.

Access to information in the performance of engagements

Ensuring that engagement teams have timely access to the information they need is a critical enabler of quality. The firm supports this through a range of internal platforms and communication channels. The firm's intranet serves as a centralised repository for policies, procedures, technical guidance, and firm-wide communications, ensuring that all personnel can access relevant information regardless of their location or engagement.

The LEAP file system provides embedded links to methodology guidance, standardised templates, and audit programmes directly within the engagement workflow, reducing the need for teams to seek information from multiple sources. Together, these platforms support consistent, informed decision-making throughout the engagement lifecycle and reinforce the firm's broader commitment to quality in delivery.

The firm recognises that technology is not a substitute for professional judgement, but a foundation that supports it. By investing in platforms that are accessible, integrated, and aligned to quality objectives, SNG Grant Thornton continues to strengthen the conditions under which its people can perform with confidence, rigour, and care.

Cybersecurity and resilience

In an environment of rapid digital transformation and an increasingly complex threat landscape, safeguarding the confidentiality, integrity, and availability of information remains a priority for the firm. SNG Grant Thornton operates within a governance framework aligned to Grant Thornton International's global policies and standards, with supporting controls informed by recognised frameworks such as COBIT, NIST, and ISO.

Ongoing awareness, training, and third-party risk management form part of this approach. The firm remains committed to continuous investment in its security capabilities to strengthen cyber resilience, protect its reputation, and sustain the confidence of clients and stakeholders.

Our ESG and sustainability journey

Responsibility, resilience, and reporting readiness

Sustainability is becoming part of the way we think about long-term value, responsible business practice, and client readiness.

Structure of the ESG session

Environmental

Social/community

Governance

Adoption of a coherent climate reporting standard: IFRS S1 and S2.

The IFRS Foundation established the International Sustainability Standards Board (ISSB) to address the fragmented landscape of voluntary, sustainability-related standards and requirements that add cost, complexity and risk to both companies and investors. The ISSB's mandate is to develop and issue a comprehensive global baseline of sustainability reporting standards for consistent, comparable and high-quality sustainability reporting designed to meet investor needs.

The ISSB issued its first two sustainability reporting standards on 26 June 2023:

- » General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1). IFRS S1 is the core framework for the disclosure of material information about sustainability-related risks and opportunities across an entity's value chain.
- » Climate-related Disclosures (IFRS S2). This is the first thematic standard, given the global focus on climate, and sets out requirements for entities to disclose information about climate-related risks and opportunities

The IFRS Sustainability Disclosure Standards need to be adopted locally, this includes both an amendment to the Companies Act in terms of the company's legislative framework for the Standards to become mandatory in South Africa. An entity can choose to voluntarily apply IFRS Sustainability Disclosure Standards, even if the entity does not apply IFRS Accounting Standards.

South Africa is supportive of these standards and has already embarked on a pathway of amending relevant sections of the Companies Acts to accommodate the adoption of the IFRS Sustainability Disclosure Standards. The jurisdictional journey towards the implementation of IFRS S1 and S2, particularly in Africa and South Africa is highly dependent on the range of capabilities and preparedness of reporting entities to apply these Standards. The success of local adoption and implementation is a matter of relevance, proportionality and scalability.

Globally, Grant Thornton supports the IFRS Foundation in their push for a common global standard for climate-related disclosures. The purpose of our firm is to make business more personal and to build trust into every result. We make business more personal by listening and responding to the needs and priorities of people - our clients, our teammates and all those we serve across our communities. We build trust into every result by reporting on our work with transparency and accountability.

Sustainability is quickly becoming a must-have rather than a nice-to-have for the mid-market. Firms are being driven by market competition, client demands and investor pressure, whilst in parallel they are under pressure to meet increasingly stringent regulations and standards. The mid-market's role in the global supply chain means that it forms a vital part of the business ecosystem, connecting and serving organisations and their clients across the globe. As the mid-market becomes more sustainable itself, it will enable larger corporations to comply with supply chain requirements as well as set an example and pave the way for smaller firms: it becomes a lynchpin for the sustainability of the global ecosystem. In order to play its full role, the mid-market will need the right guidance, support and business environment that allows these businesses to thrive.

Our research suggests that the sophistication of sustainability regulations and standards that an organisation is compliant with, is most likely to determine where they are on the sustainability journey. Those at the start of their journey are less likely to have been subject to regulation previously and are therefore likely to have undertaken fewer sustainability actions or phases and have invested less in sustainability initiatives. Where companies start in the cycle is usually determined by the driver that has led them to invest in sustainability. If exposed to regulations and disclosure requirements, often they will begin with data gathering and reporting.

For others, it makes more sense to begin with a strategy, and then begin gathering data to reinforce that strategy and make it more robust. It will be a cyclical, iterative process that relies on small refinements over time. For many firms this is brand new territory, and they don't have a road map or blueprint to follow. A 'one-size-fits-all' approach to sustainability does not work.

At SNG Grant Thornton, we are well positioned and ready to support you on your sustainability journey. Our job is to understand new requirements, we have a whole team of resources dedicated to this, and experience implementing requirements for clients within South Africa whilst we wait for the formal adoption of the reporting requirements.



Take action sooner rather than later when it comes to reporting requirements.

Acting now will give you time to build up your knowledge and processes.



Being sustainable can offer a competitive advantage for mid-market firms who get it right.

Increasing your brand reputation helps drive business and investment.



Speaking to an adviser can help simplify the process and plot the right course.

Our job is to understand new requirements and help you navigate them.



Larger companies need to work with their mid-market partners.

Sharing expertise from navigating regulations can reduce risk and improve efficiency.



The sustainability journey is not a sprint.

It could take years to perfect a strategy, but the most important action is to take the first step.

To establish where you are and to find out where you need to go next on your sustainability journey, find your nearest SNG Grant Thornton Sustainability services team

Taking the first step in the sustainability journey is crucial regardless of a business' size or industry. Our latest SNG Grant Thornton International Business Report (IBR) explores the significance of sustainability reporting, highlighting the progress and actions of the mid-market on their journey towards a sustainable future.

Our report can be accessed here:

<https://www.grantthornton.co.za/insights2/the-journey-to-a-sustainable-future/>

Taking the first step in the sustainability journey is crucial regardless of a business' size or industry

Our internal ESG priorities

Environmental, social, and governance considerations are becoming increasingly important in the way organisations operate, report, and create long-term value. As part of the Grant Thornton International network, SNG Grant Thornton aligns to the network's internal ESG framework, which brings together environmental, social, and governance priorities as part of a broader commitment to responsible business practice.

Within this framework, environmental priorities include greenhouse gas emissions; social priorities include employee engagement, gender diversity, and community impact; and governance priorities include quality reviews, cybersecurity, and psychological safety. Together, these areas reflect the firm's broader understanding that sustainability is increasingly linked to resilience, accountability, and trust.

On the environmental side, the firm has participated in the network's sustainability initiative and is focused on strengthening the quality of the data and documentation that will support its longer-term sustainability journey. On the social side, this journey is reflected in employee engagement, inclusion, and community impact, including participation in the GT in the Community initiative. From a governance perspective, it is linked to quality, cybersecurity, and psychological safety, recognising that responsible business practice depends on strong oversight as well as strong culture.

Responding to a changing reporting landscape

At the same time, sustainability reporting is moving towards greater consistency and comparability through the development of IFRS S1 and IFRS S2. In South Africa, the adoption journey is still progressing, but the direction of travel is clear. This means that organisations will increasingly need the capability, systems, and judgement to respond to evolving expectations around sustainability reporting.



Supporting clients on the journey

In that context, SNG Grant Thornton sees sustainability not simply as a reporting issue, but as an area requiring practical guidance, proportionality, and readiness. The firm is therefore well placed to support clients as they navigate emerging requirements and strengthen their sustainability reporting capability over time. As sustainability expectations continue to evolve, businesses are increasingly being asked to respond to new reporting, regulatory, and stakeholder demands. For many organisations, this remains new territory, and readiness will depend on practical guidance, proportionality, and the ability to build capability over time. The mid-market, in particular, plays an important role in wider supply chains and business ecosystems, making sustainability readiness increasingly relevant beyond large corporates alone.

Taken together, these priorities reflect an ESG and sustainability journey that is still evolving, but increasingly integrated into how the firm thinks about responsibility, resilience, transparency, and long-term value.

ESG: internally in the firm

As part of a global network, we align to the internal ESG (environmental, social and governance) framework adopted by Grant Thornton International.

GTI framework priorities are:

- » **Environmental:** Greenhouse gas emissions
- » **Social:** employee engagement, gender diversity and community impact
- » **Governance:** quality reviews, cybersecurity and psychological safety

Environmental

SNG Grant Thornton participated in the network's sustainability initiative launched in 2024. GTI's GHG accounting is based on The Greenhouse Gas Protocol. The GHG protocol stipulates that companies shall account for scopes 1 and 2 at a minimum.

As a member of GFANZ, GTIL also committed to reducing emissions by 50% by 2030 compared to base year 2019

The assessment required base year data (2019/2020) and the first year of reporting (2022/2023). The GTIL GHG accounting cover scopes 1, 2 and category 1 (Purchased goods and services) and 6 (Business travel) in scope 3.

As we journey towards the networks commitment to reducing emissions by 2030, we are in the process of establishing our long-term goals and will first focus on ensuring we have correct data and documentation in place.



Social

Employee engagement

In support of the firm's strategy and annual focus areas, the firm undertakes a range of staff engagement and enablement initiatives. An annual PeopleVoice survey is used to measure progress and gather feedback. The results are shared with leadership and staff and inform structured engagement to identify key strengths, opportunities and areas for improvement.

Community impact

Grant Thornton commenced its sustainability journey through the GT in the Community initiative, which encourages people across member firms globally to give back to their local communities through volunteering and related activities. SNG Grant Thornton is proud to support and actively participate in this initiative.

Founded on the three guiding principles to Act, Commit and Share, Grant Thornton's global approach to our Community Impact Programme advocates each of us to have an impact by being passionately involved in our communities.

At SNG Grant Thornton, caring for our communities is as important to us as being financial partners of choice. For us the two are interlinked, we believe that through caring for our neighbours, we develop a better appreciation for people. This enables us to better understand and serve our clients. We strongly feel that we have a responsibility to shape a sustainable future.

Our CSR approach is aligned with our organisation's values and strategy. We strive to be responsive to the needs of our communities where we work and live, where our ideas, people and resources can contribute towards building a positive legacy.

As a firm, we committed to these three UN SDG Goals





Managing ESG data
should be simple,
structured, and
decision-ready.

Firm's Governance framework

Grant Thornton International plays a critical role in ensuring that governance remains a priority across the firm. Our governance framework is designed to uphold best practices in all related processes. King IV serves as a key reference point, helping us remain accountable to applicable governance standards.

King IV Corporate Governance Compliance

Introduction

SNG Grant Thornton is committed to the highest standards of corporate governance. As a leading audit, tax and advisory firm operating in South Africa and across sub-Saharan Africa, we recognise that sound governance is not merely a regulatory obligation but a fundamental enabler of trust, sustainable growth and stakeholder confidence.

This section of our Transparency Report sets out how SNG Grant Thornton applied the principles contained in the King IV Report on Corporate Governance for South Africa, 2016 ('King IV'). King IV operates on an 'apply and explain' basis, and accordingly we explain, for each principle, the practices and structures we have adopted in pursuit of the governance outcomes of an ethical culture, good performance, effective control and legitimacy.

Our governance disclosures are aligned where possible to the Institute of Directors in South Africa (IoDSA) King IV Practice Notes for Professional Services Firms. We acknowledge that governance is a continuous journey and remain committed to improving our practices year on year.

King IV Principle Application - SNG Grant Thornton

The table below provides a consolidated overview of how SNG Grant Thornton applied each of the King IV principles addressed in this report for the year ended 31 December 2025.

#	Principle	How We Apply It
1	Leadership	The Board demonstrates ethical and effective leadership through a culture of CLEAR values – collaboration, leadership, excellence, agility, respect and responsibility.
2	Organisational Ethics	SNG Grant Thornton's Code of Professional Conduct and Ethics Policy embed ethical behaviour across all levels of the firm. SNG Grant Thornton has an Ethics Leader and annual Ethics training is compulsory for all employees within the firm.
3	Responsible Corporate Citizenship	The firm contributes to socio-economic development through B-BBEE initiatives, community investment and environmental stewardship as well as various CSR initiatives.
4	Strategy, Performance & Reporting	A balanced scorecard approach links strategy to performance.
5	Reporting	Transparent, accurate and timely disclosure through annual transparency and audited financial statements, reports and detailed disclosures.
6	Primary Assurance	Robust internal controls and risk management frameworks overseen by the Governance committee with assistance of our Quality and Risk Management Committee.
7	Compliance	Dedicated compliance function ensures adherence to various applicable professional standards, codes of conduct and legislation.
8	Governing Technology	IT Governance frameworks aligned to Cobit, NIST, and ISO are adopted to safeguard data integrity and cyber resilience.
9	Remuneration	Remuneration policy promotes fair, responsible and transparent compensation linked to performance.

#	Principle	How We Apply It
10	Audit Committee	The Board of directors together with the Governance Committee, acting in the capacity of an audit oversight function, provides independent oversight of assurance activities. The committees review the integrity of financial reporting, monitors the effectiveness of controls, and ensures the independence and objectivity of the firm's assurance providers. Its composition and mandate align with the requirements of King IV and applicable professional standards.
11	Risk Governance	SNG Grant Thornton maintains a structured approach to risk governance through its Quality and Risk Management Committee and Executive Committee. The committee identifies, assesses and monitors risks – including strategic, operational, reputational and compliance risks – and ensures that appropriate risk responses are implemented. Risk appetite and tolerance levels are reviewed annually and aligned to the firm's strategic objectives.
12	Technology and Information Governance	The firm's IT Governance Framework, aligned to COBIT 2019, governs the management of information assets, digital infrastructure and cybersecurity. The framework addresses data privacy obligations under POPIA, business continuity planning and the responsible adoption of emerging technologies. IT governance is embedded in the firm's broader governance structure and is subject to periodic independent review. We have an IT steering committee that meets on a regular basis.
13	Compliance Governance	SNG Grant Thornton's dedicated Compliance function ensures ongoing adherence to all applicable legislation, professional standards and regulatory requirements, including IRBA, SAICA and the Companies Act. A compliance monitoring plan is maintained, and material compliance matters are escalated to the Quality and Risk Committee. The firm fosters a culture of compliance awareness through regular compulsory training and communication to all personnel.
14	Remuneration Governance	The firm's remuneration framework ensures that director and staff remuneration is fair, transparent and aligned to both individual performance and the firm's strategic objectives. The remuneration policy is reviewed annually to ensure it remains competitive, equitable and consistent with the firm's CLEAR values. Pay equity considerations and transformation objectives are integrated into remuneration decisions.
15	Social and Ethics	SNG Grant Thornton incorporates its Social and Ethics Committee responsibilities under the Quality and Risk Committee functions, the CSI committee function and the role of our Ethics Leader. The firm's commitments to ethical conduct, transformation, sustainable development and corporate social responsibility are very important. The committees and Ethics Leader monitor compliance with relevant legislation and codes of best practice, including the B-BBEE Codes of Good Practice, and the Employment Equity Act. Progress on CSR initiatives, community investment and environmental stewardship is reported to the Directors on a regular basis.
16	Stakeholder Relationships	Proactive, inclusive and transparent engagement with clients, staff and regulators.
17	Institutional Investors	Regular engagement with audit committees, regulators and professional bodies ensures accountability.

Conclusion

SNG Grant Thornton is committed to the continuous improvement of its governance practices in a manner consistent with the spirit of King IV. We believe that sound governance is inseparable from audit quality, and that both are essential to fulfilling our purpose: to instil confidence in a changing and challenging world.

The firm has applied all 17 principles of King IV in a manner appropriate to the firm's size, nature and complexity.

Ethical governance

Upholding independence,
integrity, and trust

At SNG Grant Thornton, we recognise that trust and quality are the foundation of our profession. Ethical conduct is a strategic imperative that directly influences client confidence, employee performance, and the protection of our reputation. Employee behaviour reflects the organisation’s values, and for this reason we conducted an Ethics Risk Survey to assess the maturity of our ethics culture and to identify areas requiring enhancement.

Our investment in our ethical culture

The firm has strengthened its ethical framework by ensuring that four employees obtained formal certification as Ethics Officers through The Ethics Institute, which is a world renowned and respected organisation.



The firm has strengthened its ethical framework by ensuring that four employees obtained formal certification as Ethics Officers through The Ethics Institute, which is a world renowned and respected organisation.



This investment underscores our commitment to embedding ethics into governance structures, leadership practices, and employee development.



Ethics is not treated as a compliance obligation but as a core element of our strategic journey, integrated into daily operations and decision-making.

SNG Grant Thornton embraces and we are proud to share some of the highlights of the Ethics Risk Survey we designed and conducted with our employees. The purpose of the survey was to measure the ethics climate and the culture’s maturity. The participation rate amongst employees for the ethics risk assessment was 71%. According to the survey results, 83% of respondents indicated that the Firm has a strong ethical culture. Furthermore, 85% of our respondents stated that it is their view that ethical values are embedded in our daily operations.

SNG Grant Thornton strives for continuous improvement and therefore we compared our survey results with a similar survey conducted by the Institute of Business Ethics, a highly respected roleplayer in the realm of Business Ethics. According to the Institute of Business Ethics (IBE) research document (Ethics at work: 2024 International Survey of Employees) 71% of the more than 12,000 participants stated that “their firms take ethics seriously”). In comparison, 72% of the respondents (SNG GT) agreed that they are satisfied with the current ethical culture of the firm.

A look at some statistics

Below, various metrics from our own Ethics Culture Survey are compared with the IBE report:

72%

“My line manager sets a good example of ethical behaviour”

77%

“I trust leadership to act ethically even under pressure”

77%

“Leaders at the firm consistently model ethical behaviour”

82%

“Ethical behaviour is actively encouraged and recognised”

64%

Respondents willing to speak up when they are aware of misconduct



An area for improvement relates to creating more awareness of the process to be used when reporting unethical behavior

62%

Respondents feeling confident using the firm’s channels to report unethical behaviour

● As per IBE Report

● SNG Grant Thornton

Respondents were asked to provide The Firm with their five top core principles that they rely on when navigating ethical dilemmas or making difficult decisions. **These are: integrity; own ethical framework, honesty, our CLEARR values and code of professional conduct.**



The standards, safeguards, and behaviours that reinforce independence, integrity, and public trust.

Relevant ethical requirements

We expect our people to behave in a way that is professional, honest and trustworthy, complying with all applicable ethical and professional standards and legal and regulatory requirements, and doing what is right before what is easy.

Rotation of directors and staff

The firm's updated Director Rotation Policy has been enhanced to ensure full alignment with the IRBA's independence and long-association requirements, while balancing continuity of client knowledge with the need to maintain objectivity. The policy governs the rotation of engagement directors, key audit directors, other audit directors, engagement quality reviewers, and senior managers.

These measures help maintain a high standard of independence, support compliance with regulatory expectations, and sustain audit quality across engagements.



Lead engagement director rotation:

Lead engagement directors must rotate after a maximum tenure of **five consecutive years**.



Engagement quality reviewer rotation:

EQRs are required to rotate after seven consecutive years.



Cooling off periods:

A two year cooling off period applies to key audit partners and EQRs upon completion of their maximum permissible service period.



Automated monitoring:

The firm utilises automated tools to monitor compliance with IRBA rotation requirements; however, final decisions are made through consultation with the affected directors and subject to approval by the relevant service line leader and/or managing director.



Long association assessments:

All individuals assigned to audit engagements undergo an assessment for potential long association risks at the start of each engagement cycle.

These measures collectively ensure that the firm maintains a high standard of independence, complies with regulatory expectations, and sustains audit quality across all engagements.

Non-assurance services

The firm thoroughly assesses all additional service offerings to assurance clients, particularly Public Interest Entities, to ensure that no conflicts of interest or independence threats arise. The Ethics Leader examines non-assurance services against firm thresholds, the IRBA Code of Professional Conduct for Registered Auditors, relevant auditing standards, and potential conflicts with other non-assurance services. Safeguards may include declining the service or limiting its scope. All breaches are reported to the Quality and Risk Management Committee.

Ensure independence, compliance and integrity in every engagement:



Firm policies and non-assurance fee thresholds



Comply with the IRBA Code of Professional Conduct for Registered Auditors



Comply with Relevant Auditing Standards in a group audit setting



Monitor potential conflicts with other non-assurance services

Ethics communication and annual declarations

The firm continues to navigate evolving ethical challenges through regular, clear, and purposeful communication. Risk Snippets and Risk Memos are used to communicate priority issues, while the Corporate Executive issues a quarterly bulletin covering ethics and quality matters.

The firm upholds a high standard of independence by adhering to the IRBA Code of Professional Conduct for Registered Auditors and the network's independence manuals and policies. Local conflict checks are circulated daily, and international conflict checks are managed through internal communication processes requiring positive confirmation where relevant.

Annual independence training and declarations form an important part of this process. Submissions are reviewed by the Ethics Leader, and the analysis and any mitigating actions are discussed with the Quality and Risk Management Committee where necessary.

How the firm and its personnel fulfil their responsibilities in relation to the relevant ethical requirements

“Independence and ethical behaviour is the foundation of trust and our commitment, every day.”



The firm upholds the highest level of independence by adhering to the IRBA's Code of Professional Conduct for Registered Auditors. Furthermore, as a Grant Thornton member firm, we must adhere to the network's independence manuals and policies. Local conflict checks are circulated on a daily basis and international conflict checks are distributed via internal email communication. International conflict checks require positive confirmation that no independence issues exist concerning a director's portfolio.

Which emphasizes the importance of safeguarding both our independence of mind and appearance. The latter not only ensures our objectivity in evaluations and assessments but also instills confidence in our clients and the public regarding our assurance services. Our annual independence training incorporates the latest technical guidance and a comprehensive declaration from all professionals affirming their responsibilities regarding firm and regulatory independence requirements. The ethics leader evaluates the Annual Independence Declaration submission to identify potential threats. This analysis and the mitigating actions taken to protect the firm's independence are discussed with QRMC to ensure transparency.

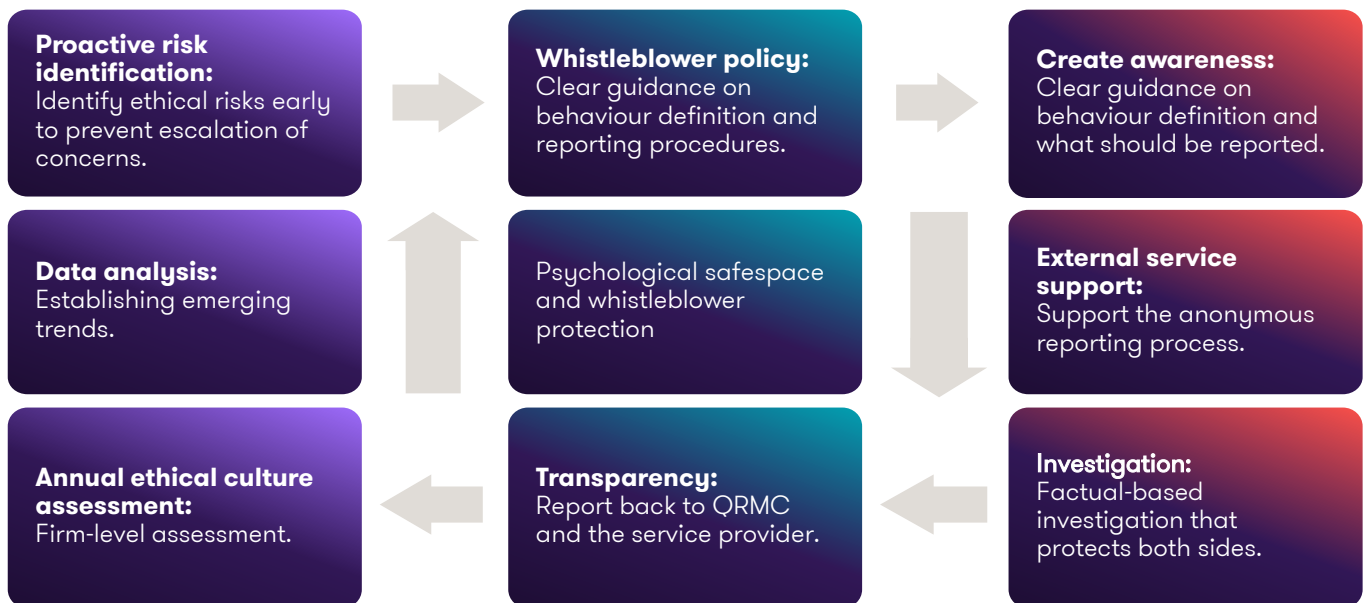
Fee dependency

The firm's client base is diverse, with no single client contributing more than 15% of total revenue. Potential fee-dependency threats are assessed through the Annual Independence Declaration process, and safeguards are applied where necessary.

Internal whistleblower policy and statistics

Creating a psychologically safe environment in which employees feel able to raise concerns is essential to fostering an ethical culture in which people feel supported, heard, and protected.

The firm's whistleblower framework reinforces this by ensuring confidentiality, offering anonymous reporting channels, and safeguarding the identity of those who raise concerns within reasonable limits.



Total incidents reported: No ethical breaches impacting the firm's reputation or posing conflicts of interest were identified.

Gifts and hospitality

Offering or accepting inducements may create threats to the objectivity of the registered auditor. All inducements received or given above R5,000 require pre-approval from the Quality and Risk Management Committee, while all gifts exceeding R1,000 must be declared on a monthly basis. Declared inducements are assessed by the Ethics Leader to determine whether safeguards should be implemented.

Inducement value	Total incidents reported:	Outcome:
R5 000 and above	None	No ethical breaches impacting the firm's reputation or posing conflicts of interest were identified.
Above R1000 but below R5000	6	No ethical breaches impacting the firm's reputation or posing conflicts of interest were identified.



Clear role
differentiation and
independence
training mitigate
**familiarity and
advocacy threats**



List of abbreviations

Abbreviation

A
AWB
AI
ACCA
ACFE
AQIs
BPG
BMF
B-BBEE
BI
CA(SA)
CPD
COVID-19
CSR
DTIC
ERP
ETL
GRAP
GT
GTAR
GTIL
IRBA
IT
IoD
IIA
IQCR
IAASB
IESBA
IFRS
ISQM
IMPG
JSE
KPI
LEAP
MIPA
NYSE
PCAOB
PIE
RIRSC
SMME
SAICA
sas
SNG
SQL
TEUF

Definition

Alteryx
Amazon Web Services
Artificial Intelligence
Association of Chartered Certified Accountants
Association of Certified Fraud Examiners
Audit Quality Indicators
Banking Project Group
Black Management Forum
Broad-Based Black Economic Empowerment
Business Intelligence
Chartered Accountant (South Africa)
Continuous Professional Development
CoronaVirus Disease of 2019
Corporate Social Responsibility
Department of Trade, Industry and Competition
Enterprise Resource Planning
Extract, Transform, and Load
Generally Recognised Accounting Practice
Grant Thornton
Grant Thornton Assessment and Review
Grant Thornton International Ltd
Independent Regulatory Board for Auditors
Information Technology
Institute of Directors
Institute of Internal Auditors
Internal Quality Control Review
International Auditing and Assurance Standards Board
International Ethics Standards Board for Accountants
International Financial Reporting Standards
International Standard on Quality Management
Investment Management Project Group
Johannesburg Stock Exchange
Key Performance Indicator
Leading Effective Audit Practice
Mauritius Institute of Professional Accountants
New York Stock Exchange
Public Company Accounting Oversight Board
Public Interest Entities
Regulated Industries and Reports Standing Committee
Small Medium and Micro Enterprises
South African Institute of Chartered Accountants
Statistical Analysis Software
SizweNtsalubaGobodo
Structured Query Language
Thuthuka Education Upliftment Fund

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