



UNCTAD GCI Training

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Economic Indicators

Core SDG Indicators for Entity Reporting

Economic Indicators – what will we cover

Learning Objectives

a) Core indicators in the economic area:

- ✓ Revenue;
- ✓ Value added;
- ✓ Net value added;
- ✓ Taxes and other payments to the Government;
- ✓ Green investment;
- ✓ Community investment,
- ✓ Total expenditures on research and development; and
- ✓ Percentage of local procurement.



b) Potential sources of information for these indicators

c) Examples of companies already using and disclosing some of these economic indicators



A.1. Revenue and/or (net) value added

A.1.1. Revenue – SDG 8.2.1

A.1.2. Value added – SDG 8.2.1; 9.b; 9.4.1

A.1.3. Net value added – SDG 8.2.1; 9.4.1



A.1. Revenue and/or (net) value added

1. Revenue
2. Value added
3. Net value added



A.1.1. Revenue: Definition

Revenue is the **value generated from sale of goods or services, or any other use of capital or assets, recognized by an entity in a given reporting period.**

Revenue (also known as Sales or Turnover) is shown usually as the top item in an income (profit and loss) statement. That is why it is considered the “top line” of a business.

A.1.1. Revenue: Measurement methodology

Revenues should be preferably defined and measured according to the **IFRS Framework.**



A.1.1. Revenue: Potential sources of information

- Revenues are to be found as the **first line of the income statement.**
- Management accounting systems/internal management reports**
- The figure for total revenues should correspond to the **same data as reported elsewhere in the entity's management accounts and in its audited financial statements.**

Tipp Focus Case Study

Net sales:

	Tipp Focus	Tipp-Con	Tipp Academy
2018	ZAR 122,815,370.00	ZAR 53,330,328.00	ZAR 3,384,999.00
2019	ZAR 162,768,906.50	ZAR 66,904,460.52	ZAR 1,568,795.70

Total asset value:

	Tipp Focus	Tipp-Con	Tipp Academy
2018	ZAR 26,409,813.00	ZAR 22,099,322.00	ZAR 3,635,827.00
2019	ZAR 42,619,161.44	ZAR 20,018,133.16	ZAR-263,799.20



Omnia



Financial and operational performance

SUMMARISED STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 March

Rm	Audited FY2020	Change		Audited FY2019
Revenue	18 737	1%	↑	18 628
Gross profit	4 769	15%	↑	4 133
Net operating expenses	(3 980)	3%	↓	(4 109)
Operating profit	789	>100%	↑	24
Net monetary gain on hyperinflation	22			–
Net finance expenses	(479)	9%	↑	(438)
Profit/(loss) before tax	332	>100%	↓	(414)
Taxation	(203)	>100%	↓	7
Profit/(loss) for the year	129	>100%		(407)
Attributable to:				
Owners of Omnia Holdings Limited	124			(414)
Non-controlling interest	5			7
	129			(407)



A.1. Revenue and/or (net) value added

1. Revenue
2. Value added
3. Net value added



A.1.2. Value added: Definition

Value added is defined as **the difference between the revenues and the costs of bought-in materials, goods and services.**

A.1.2. Value added: Measurement methodology

Value added is calculated as:

Direct economic value generated, i.e., revenues and other income

MINUS

Operating costs, i.e., the costs of bought-in goods and services purchased from external suppliers (not made within the organization)

This is normally referred to as **Gross Value Added (GVA)**.



Tipp Focus Case Study

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5.1 Accounting and reporting on core indicators: Annex 2: GCI indicators for Tipp Focus as reported in the Tipp Focus Group Sustainability Report Year Ending February 2019 (“the Report”)

Definitions for Level of Disclosure: 1. “Full” – Indicator is currently reported fully or full reporting is possible 2. “Partial” – Indicator is currently partially reported or partial reporting is possible. Aspects of the indicator may not be possible to report. 3. “None” – Indicator is currently not reported and reporting is not possible. 4. “N/A” – indicator is not applicable to the SME

GCI (name)		GCI (value)	Reported (Y/N)	The level of disclosure	Comments about the level of disclosure	Status of information needed for	Activity to produce GCI
A Economic area							
A.1 Revenue and/or (net) value added	A.1.1. Revenue	<i>IFRS 15</i> Sales Revenue: Tipp Focus: ZAR 162,768,906.50 Tipp-Con: ZAR 66,904,460.52 Tipp Academy: ZAR 1,568,795.70	Y p 14	Full	Revenue is reported per division		
	A.1.2. Value added	<i>Revenue minus costs of bought-in materials, goods and services (Gross Value Added, GVA)</i> R118 556 565.00	N Raw data on p 39	Full	Reported for each division Value Add as per the GCI definition is not reported but the indicator can be calculated from the raw data available in the Report		



A.1. Revenue and/or (net) value added

1. Revenue
2. Value added
3. Net value added



A.1.3. Net value added: Definition

Net value added consists of **value added (GVA as described at point A.1.2) from which depreciation has been subtracted**. In other terms, NVA is the sum of the value added to employees, to providers of loan capital, to Government and to owners.

A.1.3. Net value added: Measurement methodology

Net value added is calculated by **considering indicator A.1.2 on value added (GVA), and by subtracting depreciation**.

A.1.3. Net value added: Measurement methodology

<i>Generation of Value Added</i>	
Revenue	1,000
Less: Cost of bought in goods and services	300
Less: Depreciation	100
Value Added (NVA)	600
<i>Application of Value Added</i>	
To employees (wages and benefits)	250
To capital providers (interest expenses and dividends)	100
To the Government (taxes)	100
To the Entity	150
Value Added (NVA)	600



**CALCULATION
EXAMPLE**

Referring back to the example reported for indicator A.1.2., let us assume that depreciation is equal to R100. NVA will be equal to R600.



Source: Motus Holdings Limited Integrated report 2020

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Value-added statement

for the year ended 30 June 2020	Note	2020		2019	
		Rm	%	Rm	%
Revenue		73 417		79 711	
Paid to suppliers for materials and services		62 702		68 083	
Total wealth created		10 715		11 628	
Wealth distribution					
Salaries, wages and other benefits	1	6 569	61	6 757	58
Providers of capital		1 919	18	2 651	23
Net financing costs		1 116	10	774	7
Dividends paid to Imperial Holdings		-	-	567	5
Dividends paid to Motus shareholders		474	5	470	4
Dividends paid to non-controlling interest		16	-	60	-
Share buy-backs and cancellations		313	3	780	7
Government	2	898	8	1 106	10
Reinvested in the Group to maintain and develop operations		1 329	13	1 114	9
Depreciation, amortisation, impairments and recoupments		2 018		1 188	
Future expansion (including vehicles for hire)		(689)		(74)	
		10 715	100	11 628	100
Value-added ratios					
- Number of employees		17 499		18 628	
- Revenue per employee ('000)		4 195		4 279	
- Wealth created per employee ('000)		612		624	
Notes					
1. Salaries, wages and other benefits					
Salaries, wages, overtime, commissions, bonuses, allowances		6 104		6 323	
Employer contributions		529		499	
Less: Unemployment Insurance Fund and Skills Development Levy (included in note 2)		(64)		(65)	
		6 569		6 757	
2. Central and local governments					
Taxation expense		621		860	
Withholding and secondary tax on companies		2		7	
Rates and taxes		171		138	
Skills Development Levy		43		48	
Unemployment Insurance Fund		21		17	
Carbon emissions tax		40		36	
		898		1 106	



A.2. Payments to the Government

A.2.1. Taxes and other payments to the Government – SDG 17.1.2



A.2.1. Taxes and other payments to the Government: Definition

This indicator is defined as the **amount of taxes** (encompassing not only income taxes, but also other levies and taxes, such as property taxes or value added taxes) **plus related penalties paid, plus all royalties, license fees, and other payments to Government for a given period.**

It is important to underline that taxes provide a means to fairly distribute wealth, as well as social costs, and there is a fundamental obligation for entities to comply with tax legislation and to be responsible in their tax practices.



A.2.1. Taxes and other payments to the Government: Measurement methodology

In practice, the calculation of this indicator is very much impacted by the **specific rules at the country level**, at the industry level (e.g., oil and extraction), and by the specific nature of the entity (e.g., public-interest entity).

In general terms, an entity can compute this indicator by summing up all of its taxes and payments to the Government, which can **include**:

- ✓ income taxes,
- ✓ property taxes,
- ✓ excise duties ,
- ✓ value added tax (VAT),
- ✓ local rates and other levies and taxes that may be industry/country specific ,
- ✓ royalties, license fees, and other payments to Government.

This figure does **not include**:

- ✓ deferred taxes as they may not be paid;
- ✓ the amounts related to the acquisition of government assets (e.g., purchase of formerly state-owned enterprises);
- ✓ penalties and fines for non-compliance issues unrelated to tax payment (e.g. environmental pollution).



A.2.1. Taxes and other payments to the Government: Potential sources of information

- ❑ Taxes and other payments to the Government can be found either in the **income statement** or in the **balance sheet**. For example: income tax expense is an income-statement item, a line that comes immediately after EBT (earnings before taxes); property taxes are part of the general expenses.
- ❑ Specific taxes and payments to the Government are usually recorded within identifiable accounts referred to each type of tax/payment.
- ❑ In many **accounting software programs**, a VAT account is used to keep track of sales taxes collected and paid (VAT).
- ❑ Specific accounts are also used to record certain fees, concessions, contributions or royalties' fees imposed on industries which are regulated by the government, e.g., telecommunications, mining, aviation, banking, insurance, dairy, energy and natural resources, etc.
- ❑ **Internal management reports** for the country-specific data should also be referred to when identifying information on taxes and other payments to the Government at the country level. Internal management reports could be maintained at various levels of detail and could be aggregated at a country level to inform decision making, for example with respect to operations in a country.



Source: Motus Holdings Limited Integrated report 2020

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Value-added statement

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Notes

1. Salaries, wages and other benefits

Salaries, wages, overtime, commissions, bonuses, allowances

6 104

6 323

Employer contributions

529

499

Less: Unemployment Insurance Fund and Skills Development Levy (included in note 2)

(64)

(65)

6 569

6 757

2. Central and local governments

Taxation expense

621

860

Withholding and secondary tax on companies

2

7

Rates and taxes

171

138

Skills Development Levy

43

48

Unemployment Insurance Fund

21

17

Carbon emissions tax

40

36

898

1 106



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A.3. New investment/expenditures

A.3.1. Green investment – SDG 7.b.1

A.3.2. Community investment – SDG 17.17.1

A.3.3. Total expenditures on research and development – SDG 9.5.1



A.3. New investment/expenditures

1. Green investment
2. Community investment
3. Total expenditures on research and development



A.3.1 Green investment: Definition

Green investment refers to investment that can be considered **positive for the environment in a direct or indirect manner.**

This indicator includes **all the expenditures for those investments whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation to the environment.**

This means that investments that are beneficial to the environment but that primarily satisfy the technical needs or the internal requirements for hygiene or safety and security of an entity are excluded from this definition.



A.3.1 Green investment: Measurement methodology

In order to calculate this indicator in the correct way, it is important to start from understanding what ‘green investments’ are.

There are a number of **different synonyms** that are employed by entities to denote this kind of investment:

- ✓ environmental,
- ✓ ecological,
- ✓ eco-friendly.

Examples:

- ✓ Low carbon power generation and vehicles
- ✓ Energy efficiency
- ✓ Pollution controls
- ✓ Recycling
- ✓ Waste Management



A.3.1 Green investment: Measurement methodology

Two indicators can be calculated:

- 1) Total amount of green investments over a certain reporting period;
- 2) Ratio expressing a firm's green investments in period t as a percentage of the entity's period t total assets (and/or revenue).



A.3.1 Green investment: Measurement methodology

Two indicators can be calculated:

- 1) Total amount of green investments over a certain reporting period;**
- 2) Ratio expressing a firm's green investments in period t as a percentage of the entity's period t total assets (and/or revenue).

The first indicator should be measured in monetary units (the costs as indicated on the corresponding invoices), i.e., it should be calculated as the total amount of green investments referred to in the reporting period under consideration.



A.3.1 Green investment: Measurement methodology

Starting from these classifications, two indicators can be calculated:

- 1) Total amount of green investments over a certain reporting period;
- 2) Ratio expressing a firm's green investments in period t as a percentage of the entity's period t total assets (and/or revenue).

These indicators would be expressed in percentage (%) terms and would be calculated as follows:

$$\frac{\text{Total amount of green investments}}{\text{Total assets}}$$

OR

$$\frac{\text{Total amount of green investments}}{\text{Total revenue}}$$

A.3.1 Green investment: Measurement methodology

Type of investments	Expenses	Amounts (monetary)
Pollution prevention investments	1) Expenses for preventing air pollution (including acid rain) <ul style="list-style-type: none"> ▪ Low carbon vehicles 	32,000
	2) Expenses for preventing water pollution <ul style="list-style-type: none"> • Plant pollution controllers 	15,000
	3) Expenses for preventing ground contamination	
	4) Expenses for preventing noise pollution	
	5) Expenses for preventing vibration pollution	
	6) Expenses for preventing odor pollution	
	7) Expenses for preventing ground sinkage	
	8) Expenses for preventing other types of pollution	
Global environment conservation investments	1) Expenses for preventing global warming and energy conservation <ul style="list-style-type: none"> ▪ Smart grids 	80,000
	2) Expenses for preventing the ozone depletion <ul style="list-style-type: none"> ▪ CO2 sequestration technologies 	110,000
	3) Expenses for other global environmental conservation activities	
Resource circulation investments	1) Expenses for the efficient utilization of resources	
	2) Expenses for recycling waste <ul style="list-style-type: none"> ▪ New recycling equipment 	200,000
	3) Expenses for disposal of waste	
	4) Expenses contributing to resource circulation	



CALCULATION EXAMPLE

Based on the table and assuming that the entity has recorded R10,000,000 in revenue and has assets equal to R4,000,000, the ratios indicators (**Indicator 2**) would be calculated as:

- **Total amount of green investments / Total assets = 437,000 / 4,000,000 = 10.93%**
- **Total amount of green investments / Total revenue = 437,000 / 10,000,000 = 4.37%**



A.3. New investment/expenditures

1. Green investment
2. Community investment
3. Total expenditures on research and development



A.3.2 Community investment: Definition

Community investment refers to **charitable/voluntary donations and investments of funds in the broader community where the target beneficiaries are external to the entity.**

This excludes legal and commercial activities or investments whose purpose is driven primarily by core business needs or to facilitate the business operations of the entity (e.g., building a road to a factory).

The calculation of community investment can include infrastructure built outside the main business activities of the organization, such as a school or hospital for workers and their families.



A.3.2 Community investment: Measurement methodology

Two indicators can be calculated:

- 1) Total amount of community investments over a certain reporting period;
- 2) Ratio expressing a firm's community investments in period t as a percentage of the entity's period t total assets (and/or revenue).



A.3.2 Community investment: Measurement methodology

Two indicators can be calculated:

- 1) **Total amount of community investments over a certain reporting period;**
- 2) Ratio expressing a firm's community investments in period t as a percentage of the entity's period t total assets (and/or revenue).

Indicator 1: Examples of what is included:

- a) **contributions to charities**, non-governmental organizations and research institutes (not related to the entity's commercial research and development)
- b) **funding of community infrastructures** (e.g., education, medical and recreational facilities) including infrastructures outside the main business activities of the entity, such as a school or hospital for employees and their families
- c) **direct costs of social programs** (e.g., arts and educational events) or of provision of emergency relief in times of natural disaster.

The calculation of this indicator should also include non-monetary contributions by entities, for instance in the context of an entity whose workers “lend” their time and capabilities to build infrastructure for a community project, as well as in-kind donations (at fair value).



A.3.2 Community investment: Measurement methodology

Two indicators can be calculated:

- 1) Total amount of community investments over a certain reporting period;
- 2) Ratio expressing a firm's community investments in period t as a percentage of the entity's period t total assets (and/or revenue).

The ratio indicators would be expressed in percentage (%) terms and would be calculated as follows:

$$\frac{\text{Total amount of community investments}}{\text{Total assets}}$$

Or

$$\frac{\text{Total amount of community investments}}{\text{Total revenue}}$$



A.3.2 Community investment: Potential sources of information

- Donations or charitable contributions are generally recorded in an entity's **general ledger in a separate account**. This is **necessary for tax purposes**: entities should use a dedicated account for tax-deductible contributions. Information to compute this indicator is thus found there and is usually recorded by the finance, treasury, or accounting departments.
- In case there is a community investment manager, she/he should be the owner of all the relevant information for calculating this indicator.



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GCI (name)		GCI (value)	Reported (Y/N)	The level of disclosure	Comments about the level of disclosure	Status of information needed for	Activity to produce GCI
A.3 New investment/expenditures	A.3.1. Green investment	<i>Total amount of expenditures for those investments whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation to the environment in absolute amount and in % terms</i> 0	N	Full	To date, there has not been any expenditures for green investment. If and when this does happen, this data will be included in the financial statements		
	A.3.2. Community investment	<i>Total amount of charitable/voluntary donations and investments of funds (both capital expenditure and operating ones) in the broader community where the target beneficiaries are external to the enterprise incurred in the reporting period in absolute amount and in % terms</i> R50K; 0.02% of revenue	Y P 67 includes qualitative disclosures	Full	A total investment of approximately R50 000 worth of furniture was donated to both NGO organisations		

A.3. New investment/expenditures

1. Green investment
2. Community investment
3. Total expenditures on research and development



A.3.3 Total expenditures on research and development: Definition

This indicator requires disclosure, in monetary units, on **the expenditure on research and development (R&D) by the reporting entity during the reporting period**. Examples of such activities may be the following: research to discover new knowledge; modification of formulas, products, or processes; design of tools that involve new technology; design and test of prototypes, new products and processes.

A.3.3 Total expenditures on research and development: Measurement methodology

Two indicators can be calculated:

- 1) **Total R&D expenditure amount over a certain reporting period;**
- 2) **Ratio expressing a firm's total R&D expenditures in period t as a percentage of the entity's period t total assets (and/or revenue).**



A.3.3 Total expenditures on research and development: Measurement methodology

Two indicators can be calculated:

- 1) **Total R&D expenditure amount over a certain reporting period;**
- 2) Ratio expressing a firm's total R&D expenditures in period t as a percentage of the entity's period t total assets (and/or revenue).

The first indicator should be measured in monetary units and it should be calculated as the total amount of R&D expenditures referred to in the reporting period under consideration.



A.3.3 Total expenditures on research and development: Measurement methodology

Two indicators can be calculated:

- 1) Total R&D expenditure amount over a certain reporting period;
- 2) Ratio expressing a firm's total R&D expenditures in period t as a percentage of the entity's period t total assets (and/or revenue).

The ratio indicators would be expressed in percentage (%) terms and would be calculated as follows:

$$\frac{\text{Total R\&D expenditures}}{\text{Total assets}}$$

Or

$$\frac{\text{Total R\&D expenditures}}{\text{Total revenue}}$$

A.3.3 Total expenditures on research and development: Measurement methodology

Option 1: Expense all costs

	Profit and loss account extract	Balance sheet extract
Expenses: R&D	750,000	

Option 2: Expense research and capitalise development costs

	Profit and loss account extract	Balance sheet extract
Expenses: Research	250,000	
Intangible asset: Development costs		500,000



CALCULATION EXAMPLE

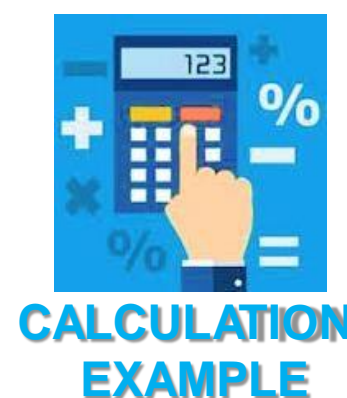
Let us assume that the pharmaceutical company Alpha incurs costs, during one reporting period, equal to R250,000 to develop new knowledge on a new vaccine, and costs of R500,000 to test a new drug.

These amounts could be treated as shown in the two Tables

A.3.3 Total expenditures on research and development: Measurement methodology

Option 1: Expense all costs

	Profit and loss account extract	Balance sheet extract
Expenses: R&D	750,000	



To calculate the abovementioned indicators, all R&D expenditures incurred in a certain reporting period should be considered, independently from their accounting treatment.

So **total R&D expenditures** to be taken into account would be **R750,000**.

Option 2: Expense research and capitalise development costs

	Profit and loss account extract	Balance sheet extract
Expenses: Research	250,000	
Intangible asset: Development costs		500,000

Assuming that the entity has recorded R10,000,000 in revenue and has assets equal to R4,000,000, the ratios indicators would be calculated as:

Total R&D expenditures / Total assets = 750,000 / 4,000,000 = 18.75%

Total R&D expenditures / Total revenue = 750,000 / 10,000,000 = 7.5%



A.3.3 Total expenditures on research and development: Potential sources of information

- Information to calculate this indicator can be found in **financial statements/financial accounting systems**, either in the profit & loss statement or in the balance sheet depending on whether R&D costs incurred in a certain reporting period are expensed (there is a specific line in the P&L for R&D expenses, included as part of the operating costs) or capitalized (as intangible assets).
- Management accounting systems and internal management reports** can be consulted for the country- specific data.



Research and development

Omnia has built up an extensive network of 16 world-class chemical and agriculture laboratories in six countries and employs various researchers and test officers to support the Group's strategy. The majority of the laboratories are internationally accredited and the Group conducts approximately 66 000 analyses per day.

During the year, Omnia invested R27 million (2019: R22 million) in various research and development activities. These activities enabled Omnia to file patents and develop and/or launch new products in the year.

These are listed in detail below:



Omnia Fertilizer

- Through extensive collaboration between the Omnia Australia and South Africa sales and technical teams, a range of organically complexed micro-nutrients was developed to replace their current micro-nutrient ranges. The new product range not only solves the on-field co-application issues experienced in the past, but in several trials also showed improved performance over current products being used. The new products are also cheaper to manufacture, which increases profit margins

	Omnia (excluding Oro Agri)		Oro Agri		Total	
	FY2020	FY2019	FY2020	FY2019	FY2020	FY2019
Pending trademark applications	139	188	80	103	219	183
Registered trademarks	921	827	563	490	1 484	1 317
Pending patent applications	6	2	38	33	44	35
Registered patents	52	54	145	147	197	201
Pending design applications	–	–	–	–	–	–
Registered designs	9	9	–	–	9	9



A.4. Local supplier/purchasing programmes

A.4.1 Percentage of local procurement – SDG 9.3.1



A.4.1. Percentage of local procurement: Definition

Percentage of local procurement is the **proportion of spending of a reporting entity at local suppliers**. Costs of local procurement are a general indicator of the extent of an entity's linkages with the local economy.



A.4.1. Percentage of local procurement: Measurement methodology

This indicator denotes the percentage of products or services purchased locally and is calculated as follows:

$$\frac{\text{Local suppliers' procurement costs}}{\text{Total procurement costs}}$$

The indicator can be calculated based on invoices or commitments made during the reporting period based on the accrual accounting principle.

Invoices or commitments to local suppliers are those towards organizations or people that provide products or services to the organization and that are based in the **same geographical market** as the reporting organization.



A.4.1. Percentage of local procurement: Measurement methodology

The “**same geographical market**” definition, i.e., the definition of “**local**”, may refer to:

- ✓ the community surrounding operations (within a certain reach defined in terms of kilometers or miles),
- ✓ a region within a country,
- ✓ a country.

Therefore, as there could be considerable variation in how organizations define “local” and as tracking local purchases requires systems, staff time, and specific skills that are not part of the procurement operations of many entities,

It is suggested to consider the country as a distinguishing criterion. In line with the UNCTAD/CRI guidance, purchasing is defined as “local” when it concerns products or services produced in the same country as the reporting entity or provided by an entity that is incorporated in the same country as the reporting entity, or otherwise meet the local content or entity requirements as defined by the Government of that country.



A.4.1. Percentage of local procurement: Potential sources of information

- Information about local procurement can be found by looking at the invoices of the entity's suppliers (accounts payable) and, if applicable, at the internal reporting system, in particular the operational information system for recording supplier master data.



Tipp Focus Case Study

<p>A.4 Total local supplier/purchasing programmes</p>	<p>A.4.1. Percentage of local procurement</p>	<p><i>Proportion of procurement spending of a reporting entity at local suppliers (based on invoices or commitments made during the reporting period) in % terms and in absolute amount</i></p> <p>100% local procurement</p>	<p>Y P 39</p>	<p>Full</p>	<p>Total Supplier spend is reported for each of the 3 divisions, and the Top 10 suppliers are listed. However, % procurement spend from local suppliers is not reported.</p> <p>This data is collected for the BEE verification process, however, due to some recent IT problems, this data was lost, and cannot be reported here, but full reporting is possible</p>		
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Total Supplier Spend	
Tipp Focus Holdings ("Tipp Focus")	ZAR 60,294,912.09
Tipp Con	ZAR 51,147,397.78
Tipp Academy	ZAR 1,243,287.87
Total:	ZAR 112,685,597.74

- TOP 10 SUPPLIERS**
- PTP Intergrated
 - Gumbu Holdings
 - Businessware Architects
 - Leruo Capital
 - Carring confidence
 - BUCO
 - Ove Investments
 - Tsamach Tile Distribution
 - Tirisan
 - Sibabytes



Motus Holdings Limited Integrated report 2020

Preferential procurement spend (South Africa)

R1,3 billion

spent with 50% black-owned businesses
(2019: R1,5 billion)

R498 million

spent with 30% black women-owned businesses
(2019: R520 million)

R1,3 billion

spent with EMEs and QSEs¹
(2019: R2,0 billion)