



SANBI

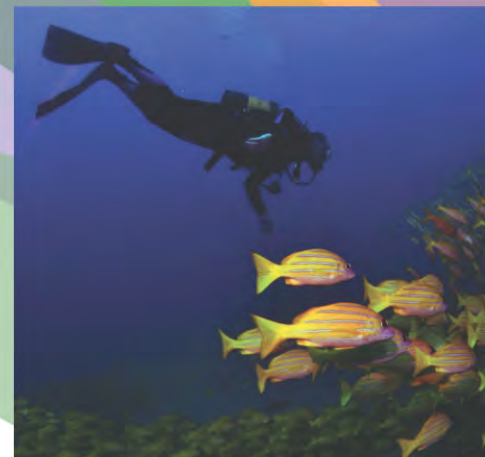
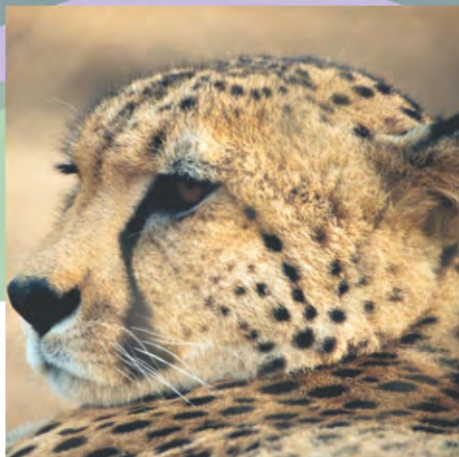
Biodiversity for Life

South African National Biodiversity Institute



Annual Report

2025/2026





South African National Biodiversity Institute

Annual Report 2025–2026





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General Information

NAME:	South African National Biodiversity Institute (SANBI)
REGISTRATION NUMBERS AND/OR OTHER RELEVANT NUMBERS (E.G. FSP):	SANBI is a Public Entity established in terms of the National Environmental Management: Biodiversity Act (No. 10 of 2004)
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EXTERNAL AUDITOR:	Auditor General of South Africa, 4 Davenry Street, Lynnwood Bridge Office Park, Lynnwood Manor, Pretoria 0081
BANK:	Nedbank, 135 Rivonia Road Sandown, Sandton, 2196
COMPANY SECRETARY:	Ms Lebogang Ralepeli



@southafricannationalbiodiversityinstitute
@NZGPretoria



SA National Biodiversity Institute



@SANBI_ZA
@natzoo



SA Biodiversity (SANBI)



sanbi_za

ACRONYMS AND ABBREVIATIONS

AF	Adaptation Fund
AGSA	Auditor-General of South Africa
AN	Adaptation Network
APP	Annual Performance Plan
ARC	Agricultural Research Council
BAR	Basic Assessment Report
BBBEE	Broad Based Black Economic Empowerment
BHCDS	Biodiversity Human Capital Development Strategy
BIM	Biodiversity Information Management
BIOFIN	Biodiversity Finance Initiative
BS&PA	Biodiversity Science and Policy Advice
CBA	Critical Biodiversity Area
CBD	Convention on Biological Diversity
CBO	Community-Based Organisations
CEO	Chief Executive Officer
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
COHORT	Committee of Heads of Organizations of Research & Technology
COP	Conference of the Parties
CREW	Custodians of Rare and Endangered Wildflowers
DAE	Direct Access Entity
DFFE	Department of Forestry, Fisheries and the Environment
DPW&I	Department of Public Works and Infrastructure
DSTI	Department of Science, Technology and Innovation
DWS	Department of Water and Sanitation
EbA	Ecosystem-based Adaptation
EcoAdapt	Ecosystem-based Adaptation
EbA-Farm	Ecosystem-based approaches for transforming smallholder farming systems that are vulnerable to the impacts of climate change in South Africa
EbA-Water	Ecosystem-based Adaptation for Water Security in South Africa
ECPTA	Eastern Cape Parks and Tourism Agency
EcoAdapt	Ecosystem-based Adaptation
EcoDRR	Ecosystem-based Disaster Risk Reduction
EE	Employment Equity
EI4WS	Ecological Infrastructure for Water Security
ERP	Enterprise Resource Plan
ESA	Ecological Support Area
ESD	Education for Sustainable Development
FABI	Forestry and Agricultural Biotechnology Institute

FPA	Fire Protection Associations
GAP	Gender Action Plan
GBIF	Global Biodiversity Information Facility
GEF	Global Environment Facility
GCF	Green Climate Fund
GIS	Geographic Information System
GMO	Genetically Modified Organism
GRAP	Generally Recognised Accounting Practices
GSCC	Groen Sebenza Climate Change
HLP	High Level Panel
HEIs	Higher Education Institutions
HCD	Human Capital Development
HSRC	Human Sciences Research Council
ICT	Information and Communications Technologies
INR	Institute of Natural Resources
IP	Intellectual Property
IPCC	Intergovernmental Panel on Climate Change
IPBES	Intergovernmental Platform on Biodiversity and Ecosystem Services
IAS	Invasive Alien Species
LLA	Locally Led Adaptation
MANCO	Management Committee
MPA	Marine Protected Area
MSP	Marine Spatial Planning
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
MoU	Memorandum/-a of Understanding
MSBP	Millennium Seed Bank Partnership
MINTEC	Ministerial Technical Committee for the Environment
MINMEC	Ministers and Members of Executive Councils
NBA	National Biodiversity Assessment
NBF	National Biodiversity Framework
NBIS	National Biodiversity Information System
NBSAP	National Biodiversity Strategy and Action Plan
NBG	National Botanical Garden
NBI	National Business Initiative
NDGs	National Development Goals
NDP	National Development Plan
NDMC	National Disaster Management Centre
NEMA	National Environmental Management Act
NEMBA	National Environmental Management: Biodiversity Act

NIE	National Implementing Entity
NPAES	National Protected Area Expansion Strategy
NRF	National Research Foundation
NZG	National Zoological Garden
NCAVES	Natural Capital Accounting and Valuation of Ecosystem Services
NDFs	Non-Detriment Findings
NEHAWU	National Education, Health and Allied Workers Union
NGOs	Non-Governmental Organisations
NSCF	Natural Science Collections Facility
OHS	Occupational Health and Safety
PAAZA	Pan African Association of Zoos and Aquaria
PFMA	Public Finance Management Act
PPP	Public-Private Partnership
SANBI	South African National Biodiversity Institute
SANParks	South African National Parks
SAGEA	South African Graduate Employers Association
SDGs	Sustainable Development Goals
SFC	Sustainable Finance Coalition
SHE	Safety, Health and Environment
SWSA	Strategic Water Source Area
SUN	Stellenbosch University
TOPS	Threatened or Protected Species
UCT	University of Cape Town
UKZN	University of KwaZulu Natal
UNCCD	United Nations Convention to Combat Desertification
UNFCCC	United Nations Framework Convention on Climate Change
UWC	University of the Western Cape
WITS	University of Witwatersrand
WRC	Water Research Commission
WSU	Walter Sisulu University
WEF	Water, Energy and Food nexus
WECC	Wetland Ecosystem Classification Committee
WIL	Work Integrated Learning
WWF-SA	World Wide Fund for Nature – South Africa
WWF	World Wide Fund for Nature
ZODATSA	Zoological Database of Southern Africa



MINISTER'S FOREWORD



I am pleased to present the South African National Biodiversity Institute (SANBI) Annual Report for the 2025/26 financial year.

The Annual Report highlights the entity's vision whereby South Africa's biodiversity is conserved and enhanced to deliver sustainable benefits for all, and its mission to provide leadership in biodiversity research, policy advice, conservation and human capital development, and to promote appreciation, sustainable use and equitable sharing of the benefits of South Africa's biodiversity.

We thank the SANBI Board, management, staff and stakeholders for their hard work during the period under review.

A handwritten signature in black ink, appearing to read 'Maynier', with a stylized flourish at the end.

DAVID MAYNIER

Minister of Forestry, Fisheries, and the Environment

Date: 24 August 2026



CHAIRPERSON'S STATEMENT



The SANBI Board is a statutory body appointed by the Minister of Forestry, Fisheries and the Environment (DFFE) as mandated by the National Environmental Management: Biodiversity Act (Act No. 10 of 2004).

During the year under review, Cabinet announced the appointment of the new Board on 18 September 2025. Led by Chairperson Dr Mmaphaka Tau, the newly appointed members include Prof. Edward Nesamvuni, Mr Eugene V. Jooste, Ms Sharmala Naidoo, Ms Ayanda Ntanda, Dr Andrew K. Muir, Ms Bulelwa Koyana, Adv. Candice Kirsty Slump and DFFE Representative Ms Mukondi Matshusa. Since its appointment, the Board has worked closely with management to execute its fiduciary responsibilities, navigating the ever-changing South African biodiversity sector in alignment with the objectives of the Medium-Term Development Plan (MTDP).

It is gratifying to note that the Auditor-General of South Africa (AGSA) found no material irregularities in SANBI's Annual Financial Statements. As there were no uncorrected material misstatements, the result was an unqualified audit opinion for the 2025/2026 financial year. Management also prepared the 2025/26 External Audit Improvement Plan, which aims to address all audit findings contained in the AGSA Management Report, enhancing internal controls and preventing a repeat of the same or similar audit matters.

A key priority of the Board is the financial sustainability of the Institute. To this end, the Board will support efforts to implement the SANBI Financial Sustainability Strategy (2023/24–2031/32). This strategy focuses on maximising SANBI's income generating potential by exploring identified opportunities and pursuing strategic partnerships and other innovations. It is supported by a clear implementation plan detailing immediate, medium- and long-term timeframes and performance measures.

To enhance resource mobilisation for the Institute's financial sustainability, SANBI is pursuing project funding from international donor organisations. As an accredited National Implementing Entity of the Adaptation Fund and a Direct Access Entity of the Green Climate Fund (GCF), SANBI achieved a major milestone in July 2025 when the GCF Board approved its first proposal. Entitled '*Scaling up ecosystem-based approaches to managing climate-intensified disaster risks in vulnerable regions of South Africa*' (Eco-DRR), the project carries a grant allocation of over R700 million and an eight-year implementation timeline. Execution spans four provinces in South Africa, focussing on the Alfred Nzo, Ehlanzeni, Ngaka Modiri Molema and Sekhukhune district municipalities. The core objective is to restore or improve the management of 68 000 hectares of land in the identified target areas. This ecological restoration will actively reduce flood risks, improve water quality, augment natural water storage and suppress wildfires. Furthermore, the project strengthens local early warning systems for floods, droughts and wildfires, supports municipalities, train local leaders and engages with communities – including youth and persons living with disabilities – to optimise their disaster response, ultimately enhancing social cohesion and building climate resilience for more than 5.4 million people.

In November 2025, SANBI also secured R90 million from the Global Environmental Facility (GEF) for the project, '*Thriving people and nature through connected communities for biodiversity, development and livelihoods*' (GEF-8). This initiative will accelerate SANBI's work with biodiversity stewardship and natural capital accounting, building the biodiversity economy and expanding conservation areas by deploying transformative and effective approaches to promote sustainable use.

In addition, management continued with phased implementation of approved Board strategies and priorities, including, but not limited to the following:

- National Zoological Garden Repositioning Strategy and Implementation Plan – including consideration of the NZG Master Plan.

- Financial Sustainability Strategy (including update on SANBI Gardens Membership card).
- Biodiversity Human Capital Development Strategy.
- Marketing and Commercialisation Strategy.
- SANBI Digital Transformation Strategy.
- SANBI Infrastructure Master Plan.
- National Botanical Garden Expansion Strategy.
- SANBI Green Energy and Water Conservation Strategy.
- National Strategy and Action Plan to address Illegal Trade in South African Succulent Flora.

In the 2025/26 financial year, the Board continued to monitor progress towards achieving key outcomes outlined in the approved strategies.

Notable also is that SANBI has been selected as a Technical and Scientific Cooperation (TSC) Support Centres to serve Member States of the Southern African Development Community (SADC). In this role, SANBI promotes and facilitates regional technical and scientific cooperation among Member States to enable the effective use of science, technology and innovation in support of the Kunming-Montreal Global Biodiversity Framework (KM-GBF) and National Biodiversity Strategies and Action Plans (NBSAPs).

SANBI also maintained its leading role in implementing the Biodiversity Human Capital Development Strategy (BHCDS) to strengthen the biodiversity sector's research and innovation skills pipeline. A key milestone was the roll-out of the second Groen Sebenza Graduate Development Programme (completed in March 2025), which resulted in the employment of 590 graduates. A majority of the employed interns are in the public sector (300), followed by the private sector (157), NGOs (52), NPOs (31) and unknown (50). Notably, 40% of the employed interns were retained in the biodiversity sector, while 52% transitioned into employment in other sectors.

I thank my fellow Board members for their positive and immense contribution to the oversight work of SANBI. Through the leadership of SANBI CEO, Shonisani Munzhedzi, together with EXCO, the organisation ensured that the staff members at the Institute continuously strive for excellence in delivering SANBI's mandate.

I wish to thank the DFFE, including the Parliamentary Portfolio Committee, for their unwavering support and oversight. I convey my sincere gratitude to the Ministry for the leadership in advocating the value of biodiversity for a healthy environment as well as economic and social prosperity in the country, the region and globally.



DR MMAPAKA TAU

Chairperson: SANBI Board

BOARD OF DIRECTORS

1 October 2025–30 September 2028



Dr Mmaphaka Tau



Prof. Edward Nesamvuni



Ms Bulelwa Koyana



Mr Eugene Jooste



Dr Ayanda Ntanda



Adv. Candice Kirsty Slump



Dr Andrew Muir



Ms Sharmala Naidoo



Ms Mukondi Matshusa



Mr Shonisani Munzhedzi

BOARD OF DIRECTORS

1 October 2021–30 September 2025

Prof. Edward Nesamvuni (Chairperson), Ms Beryl Ferguson, Dr Lesley Luthuli, Dr Pulane Molokwane, Dr Mmaphaka Tau, Dr Reginald Legoabe, Mr Leluma Matooane, Dr Nonhlanhla Mkhize, Mr Tichaona Zororo (Expert ARC member, resigned January 2026), Mr Shonisani Munzhedzi (Chief Executive Officer).

CHIEF EXECUTIVE OFFICER'S REPORT



I am pleased to present the Annual Report for the financial year 2025/2026 for the South African National Biodiversity Institute. The organisation continues to fulfil its primary mandate through providing leadership in biodiversity research, policy advice, conservation and human capital development; and to promote the appreciation, sustainable use and equitable sharing of the benefits of South Africa's biodiversity.

In the year under review, SANBI implemented several key strategies and programmes that safeguard the integrity of ecosystem services and ensure the financial sustainability of the organisation. This includes, among others, the strategy for the repositioning of the National Zoological Gardens, the National Botanical Gardens Expansion Strategy, the SANBI Green Energy

and Water Conservation Strategy, and the Infrastructure Master Plan, which is aimed at improving the state of facilities of the Institute for enhanced customer product offering and improved income generation.

By the end of March 2026, SANBI achieved an overall performance of 96% of the 2025/2026 Annual Performance Plan targets (26/27). This is higher than the annual performance of 86% (18/21) achieved in the previous financial year (2024/25).

Implementation of SANBI mandate priorities in the current Medium-Term planning period took place within an increasingly constrained fiscal environment, however management has instituted measures to mitigate the impact of these constraints. Notable interventions linked with SANBI's Financial Sustainability Strategy through own-income revenue generation and resource mobilisation initiatives.

Furthermore, SANBI continues to intensify its participation in the Biodiversity Economy through pursuit of strategic partnerships in this area of work. The receipt of the Green Climate Fund (GCF) project establishment funding in July 2025 enhanced SANBI's leadership in ecosystem-based climate change adaptation and disaster risk reduction (Eco-DRR).

The National Biodiversity Assessment 2025 (NBA 2025) was launched on 9 December 2025 and detailed information is included at the website <https://nba.sanbi.org.za/>. A summary of the NBA 2025 was published in the *Summary of Findings and Key Messages*. Mainstreaming initiatives emerging from NBA 2025 findings were introduced in the financial year under review and will continue into the next financial year.

South Africa's national botanical and zoological gardens welcomed a total of 1 761 128 visitors in this financial year. This high visitor number was achieved as an outcome of innovative marketing and communication initiatives and following the successful hosting of key events across national gardens, including the popular annual Kirstenbosch National Botanical Garden summer sunset concerts.

In 2025/26, SANBI hosted the second annual National Gardens Week from 9 to 15 March 2026. This initiative allowed South Africans free access to all national botanical and zoological gardens, with an additional 46 000 visitors accessing national gardens during this week.

This is an important initiative aimed at enhancing SANBI's brand recognition, raising awareness of the value of national gardens as well as facilitating access to South Africa's natural assets to promote its appreciation and encourage collective action of society for biodiversity conservation efforts. It furthermore advances the role of these gardens in biodiversity education, awareness, tourism, recreation, research and conservation.

A total of 1 757 education groups has participated in SANBI Environmental Education Programme across the national botanical and zoological gardens while 633 teachers received capacity building training

during the financial year. Environmental education and awareness are part of SANBI's legal mandate and are foundational to the Institute's efforts to educate society and to promote the kind of behaviour required to conserve and protect our biodiversity. The programme also contributes to increasing the advancement of different careers in the biodiversity sector. To this end, 19 biodiversity careers awareness programmes and events were hosted in partnership with higher education institutions across South Africa.

As of 31 March 2026, SANBI supported 91 black undergraduates, graduates and postgraduate students in Human Capital Development (HCD) programmes. This includes: 40 work-integrated learning (WIL) students, 30 interns (all externally funded), 13 postgraduate degrees completed and 8 postgraduate bursaries awarded (all Joan Wrench Kirstenbosch Scholarship funded).

In addition to the above HCD target, SANBI also welcomed 77 participants on the Youth Employment Services (YES) programmes. In addition, the 65 Expanded Public Works Programme (EPWP) youth beneficiaries continued with their greening support work across gardens in support of the Million Trees campaign for which SANBI gardens acted as Tree Banks.

SANBI's horticultural expertise and garden management experience resulted in a number of key initiatives across the continent in which the gardens management team provided guidance to a delegation from Gabon on the establishment of a botanical garden. Similarly, SANBI provided support to GreenThorn Environmental Solutions (Pty) LTD, which has been appointed by the De Beers Group to commission and design a formal botanical garden at The Big Hole in Kimberley. This project forms part of a broader initiative to celebrate and conserve the region's unique biodiversity while enriching the visitor experience at this iconic site.

In the 2025/2026 financial year, SANBI exceeded its target for resource mobilisation from a number of national and international funders to supplement grant funding from the MTEF allocation. The Institute's efforts in this regard support the implementation and scaling-up of key SANBI legislatively mandated programmes.

I wish to express my sincere gratitude to the Department of Forestry, Fisheries and the Environment for the guidance and support they have given SANBI during the financial year under review. I extend my gratitude to the SANBI Board Chair and the entire Board for their unwavering support and strategic oversight.

I commend the SANBI management team and all SANBI staff members for their dedication and hard work. I also extend my appreciation to our network of partners, donors and stakeholders for the valuable support they continue to provide to SANBI.



MR SHONISANI (SHONI) MUNZHEDZI

Chief Executive Officer

South African National Biodiversity Institute



STATEMENT OF RESPONSIBILITY OF THE BOARD

The following Resolution of the Board (Accounting Authority) of South African National Biodiversity Institute (hereinafter referred to as "SANBI") was taken on a round-robin basis as of the 31st July 2026, as recommended by the Audit and Risk Committee from its ordinary meeting held on 30 July 2026.

The following Board members gave consent to the RESOLUTION:

1. Dr. Mmaphaka Tau (Board Chairperson)
2. Prof. Edward Nesamvuni
3. Ms. Bulelwa Koyana
4. Mr. Eugene Joose
5. Dr. Ayanda Ntanda
6. Ms. Sharmala Naidoo
7. Adv. Candice Slump
8. Dr. Andrew Muir
9. Ms. Mukondi Matshusa (DFFE Representative on the Board)

THE BOARD RESOLVED AS FOLLOWS:

- Approval is granted for the following statutory reports for the 2025/2026 financial year for submission to relevant authorities on 31 July 2026:
 - (i) Amended SANBI Annual Financial Statements (AFS).
 - (ii) Final external audit reports issued by the Auditor-General South Africa (AGSA).
- The Board further authorised the Chairperson of the Board to sign all the relevant documents required for submission of the above reports.

Signed on behalf of the Board, as a true RESOLUTION taken on a round-robin basis as of the 31st July 2026.



DR MMAPHAKA TAU
Chairperson
South African National Biodiversity Institute Board



MR SHONISANI (SHONI) MUNZHEDZI
Chief Executive Officer
South African National Biodiversity Institute

31 July 2026

EXECUTIVE MANAGEMENT

SANBI Board



M.S. Munzhedzi
Chief Executive Officer



Ms M. Raliphada
Director: Internal Audit (resigned January 2026)



L.V. Ralepeli
Company Secretary



M. Sedite
Chief Financial Officer



E. Mashile
Chief Operations Officer
Corporate Services



Dr T. Frantz
Head of Branch
Biodiversity science and
policy advice



Prof. R. Sebola
Chief Director:
Foundational
Biodiversity Science



C.K. Willis
Chief Director:
National
Botanical Gardens



M. Tau
Chief Director:
Biodiversity
Information &
Policy Advice



T. Makholela
Chief Director:
Biodiversity Research,
Assessment &
Monitoring



Dr M. Barnett
Chief Director:
Adaptation Policy &
Resourcing



M.J. Netshiombo
Chief Director:
Human Resources



L. Mudimeli
Chief Director:
National
Zoological Gardens



N. Mpulo
Chairperson:
Management Committee
Director: Marketing,
Communication &
Commercialisation

LEGISLATIVE AND OTHER MANDATES

The South African National Biodiversity Institute was established in terms of Section 10(1) of the National Biodiversity Management: Biodiversity Act (Act No. 10 of 2004). SANBI is a public entity in terms of Section 38(1)(m) of the Public Finance Management Act. It is classified as a Schedule 3A entity, i.e., one that will receive substantial support from the National Revenue Fund.

Section 2 of NEMBA stipulates that SANBI's purpose is to assist in achieving the objectives of the Biodiversity Act.

Section 2 sets the further objectives of the Act, i.e.:

- (a) within the framework of the National Environmental Management Act, to provide for:
 - (i) the management and conservation of biological diversity within the Republic and of the components of such biological diversity;
 - (ii) the use of indigenous biological resources in a sustainable manner; and
 - (iii) the fair and equitable sharing among stakeholders of benefits arising from bio prospecting involving indigenous biological resources;
- (b) to give effect to ratified international agreements relating to biodiversity, which are binding on the Republic;
- (c) to provide for co-operative governance in biodiversity management and conservation; and
- (d) to provide for a South African National Biodiversity Institute.

SANBI's mandate comes from the National Environmental Management: Biodiversity (Act No. 10 of 2004): Section 11.

FUNCTIONS

(1) The Institute:

- (a) must monitor and report regularly to the Minister on:
 - (i). the status of the Republic's biodiversity;
 - (ii). the conservation status of all listed threatened or protected species and listed ecosystems; and
 - (iii). the status of all listed invasive species;
- (b) must monitor and report regularly to the Minister on the impact of any genetically modified organism that has been released into the environment including the impact on non-target organisms and ecological processes, indigenous biological resources and the biological diversity of species used for agriculture;
- (c) must act as an advisory and consultative body on matters relating to biodiversity to organs of state and other biodiversity stakeholders;
- (d) must coordinate and promote the taxonomy of South Africa's biodiversity;
- (e) must manage, control and maintain all national botanical gardens;
- (f) must manage, control and maintain:
 - (i). herbaria; and
 - (ii). collections of dead animals that may exist;
- (g) must establish facilities for horticulture display, environmental education, visitor amenities and research;
- (h) must establish, maintain, protect and preserve collections of plants in national botanical gardens and in herbaria;
- (i) may establish, maintain, protect and preserve collections of animals and micro-organisms in appropriate enclosures;
- (j) must collect, generate, process, co-ordinate and disseminate information about biodiversity and the sustainable use of indigenous biological resources and establish and maintain databases in this regard;
- (k) must allow, regulate or prohibit access by the public to national botanical gardens, herbaria and other places under the control of the Institute and supply plants, information, meals or refreshments or render other services to visitors;

(l) must undertake and promote research on indigenous biodiversity and the sustainable use of indigenous biological resources;

(m) must coordinate and implement programmes for:

(i). the rehabilitation of ecosystems; and

(ii). the prevention, control or eradication of listed invasive species; must coordinate programmes to involve civil society in:

the conservation and sustainable use of indigenous biological resources; and

the rehabilitation of ecosystems;

(n) on the Minister's request, must assist him or her in the performance of duties and the exercise of powers assigned to the Minister in terms of this Act;

(o) on the Minister's request, must advise him or her on any matter regulated in terms of this Act, including:

(i). the implementation of this Act and any international agreements affecting biodiversity which are binding on the Republic;

(ii). the identification of bioregions and the contents of any bioregional plans;

(iii). other aspects of biodiversity planning;

(iv). the management and conservation of biological diversity; and

(v). the sustainable use of indigenous biological resources;

(p) on the Minister's request, must advise him or her on the declaration and the management of, and development in, national protected areas;

(q) must perform any other duties:

(i). assigned to it in terms of this Act; or

(ii). as may be prescribed.

(2) When the Institute in terms of subsection (1) gives advice on a scientific matter, it may consult any appropriate organ of state or other institution, which has expertise in that matter.

48. (3) The Institute must:

(a) assist the Minister and others involved in the preparation of the National Biodiversity Framework, a bioregional plan or a biodiversity management plan to comply with subsection (1); and

(b) make recommendations to organs of state or municipalities referred to in subsection (2); align their plans referred to in that subsection with the National Biodiversity Framework and any applicable bioregional plan.

60. (2) The Institute must provide logistical, administrative and financial support for the proper functioning of the Scientific Authority.

SANBI IS ALSO RESPONSIBLE FOR THE FOLLOWING REGULATIONS IN TERMS OF NEMBA:

Threatened or Protected Species Regulations;

Convention on International Trade in Endangered Species of Wild Fauna and Flora Regulations;

Draft Alien and Invasive Species Regulations.

Underpinning the successful implementation of provisions of NEMBA is the submission of scientific evidence to support policy and decision-making relating to the conservation and management of biodiversity and the impacts of and adaptation to climate change.

Key priorities are also derived from official sources that identify issues with a high relevance to policy, such as, the National Biodiversity Strategy and Action Plan (NBSAP), the National Biodiversity Framework (NBF), government delivery agreements, and other national priorities (e.g., wildlife trade, the green economy), and specific mandates such as provided by the *White Paper on the National Climate Change Response Policy*.

SANBI manages its human resources through the following legislation:

Labour Relations Act (No. 66 of 1995);

Basic Conditions of Employment Act (No. 75 of 1997);

Employment Equity Act (No. 55 of 1998);

Skills Development Act (No. 97 of 1998);

Skills Development Levies Act (No. 9 of 1999);

Occupational Health and Safety Act (No. 85 of 1993)

Compensation for Occupational Injuries and Diseases Act (No. 130 of 1993).

The Institute also complies with the Public Finance Management Act and relevant Treasury regulations.

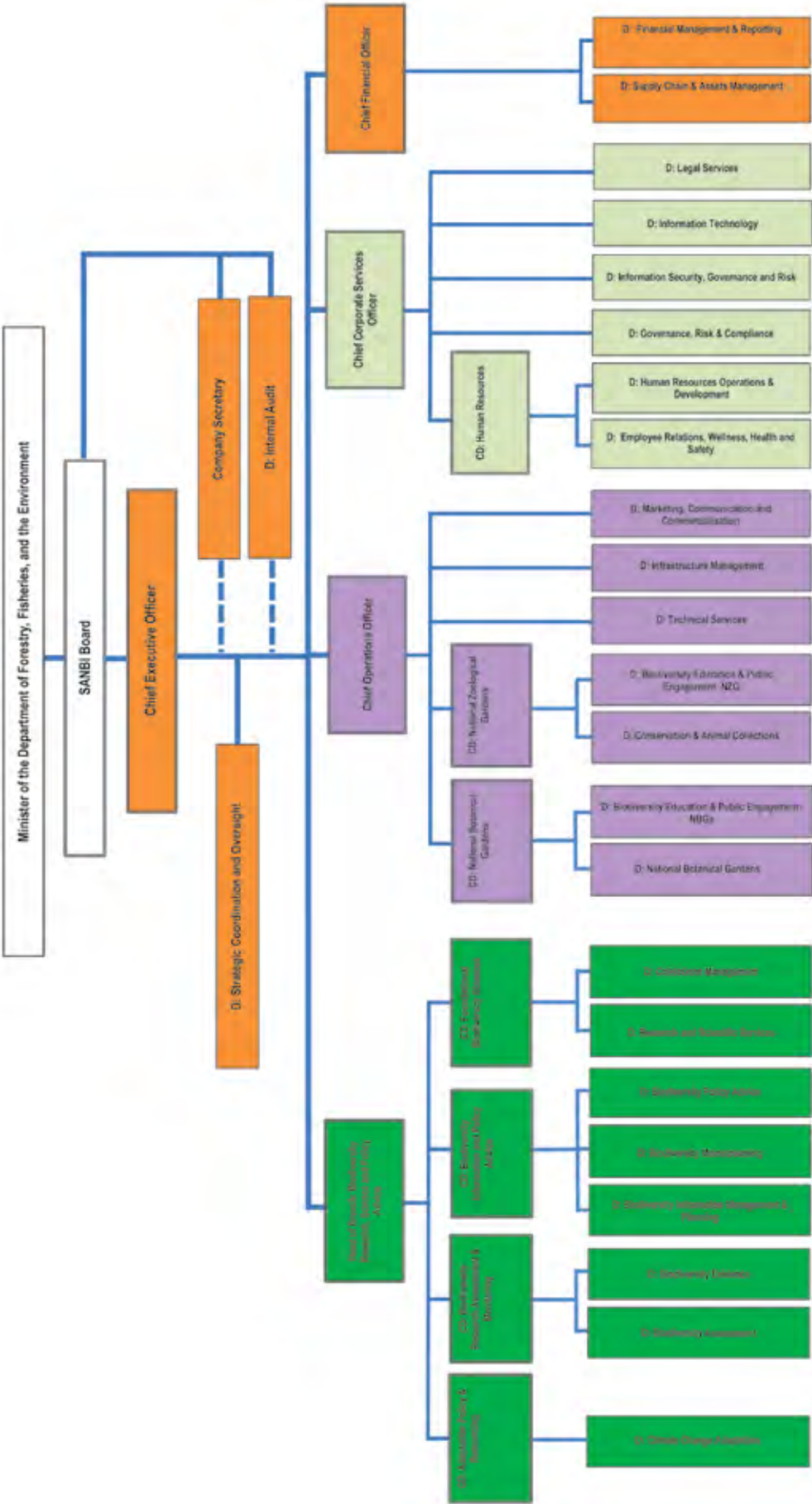
SANBI'S NATIONAL BOTANICAL & ZOOLOGICAL GARDENS



Biodiversity richness for all South Africans



ORGANISATIONAL STRUCTURE



NETWORK OF PARTNERS

COLLABORATIONS WITH NATIONAL DEPARTMENTS/ENTITIES

Department of Agriculture, Land Reform and Rural Development (DALRRD)

Department of Basic Education (DBE)

Department of Forestry, Fisheries and the Environment (DFFE)

Department of Higher Education and Training (DHET)

Department of Human Settlements (DHS)

Department of Science, Technology and Innovation (DSTI)

Department of Tourism (DT)

Department of Water and Sanitation (DWS)

Development Bank of Southern Africa (DBSA)

Environmental Protection and Infrastructure Programmes (EPIP)

Expanded Public Works Programme (EPWP)

Isimangaliso Wetland Park Authority

National Disaster Management Centre (NDMC)

South African Local Government Association (SALGA)

South African National Parks (SANParks)

South African Police Services (SAPS)

South African National Roads Agency Limited (SANRAL)

South African Weather Service (SAWS)

Statistics South Africa (Stats SA)

Breede–Gouritz Catchment Management Agency

Umgeni Water

Zonderend Water Users Association

COLLABORATIONS WITH PROVINCIAL DEPARTMENTS

CapeNature

Eastern Cape Department of Economic Development, Environmental Affairs and Tourism (DEDEAT)

Eastern Cape Parks and Tourism Agency (ECPTA)

Ezemvelo KwaZulu-Natal Wildlife (EKZNW)

Free State Department of Economic, Small Business Development, Tourism & Environment Affairs (DESTEAT)

Gauteng Department of Agriculture and Rural Development (GDARD)

Gauteng Department of Education

KwaZulu-Natal Department of Economic Development, Tourism and Environmental Affairs (DEDTEA)

Limpopo Department of Economic Development, Environment and Tourism (LEDET)

Limpopo Department of Education

Mpumalanga Department of Agriculture, Rural Development, Land and Environmental Affairs (DARD-LEA)

Mpumalanga Tourism and Parks Agency (MTPA)

North West Department of Economic Development, Environment, Conservation and Tourism (DEDECT)

Northern Cape Department of Agriculture, Environmental Affairs, Rural Development and Land Reform

Western Cape Department of Environmental Affairs and Development Planning (DEA&DP)

Western Cape LandCare

COLLABORATIONS WITH MUNICIPALITIES

Bojanala Platinum District Municipality
 Buffalo City Metropolitan Municipality
 Cape Winelands District Municipality
 Capricorn District Municipality
 City of Cape Town Metropolitan Municipality
 City of Tshwane Metropolitan Municipality
 City of Johannesburg Metropolitan Municipality
 Dr Kenneth Kaunda District Municipality
 Dr Ruth Segomotsi Mompati District Municipality
 Ehlanzeni District Municipality
 Ekurhuleni Metropolitan Municipality
 eThekweni Metropolitan Municipality
 Midvaal Local Municipality
 Mopani District Municipality
 Msunduzi Local Municipality
 Nelson Mandela Bay Municipality
 Ngaka Modiri Molema District Municipality
 Nketoana Local Municipality
 Oudtshoorn Municipality
 Overstrand Local Municipality
 Polokwane Metropolitan Municipality
 Sedibeng District Municipality
 Setsoto Local Municipality
 Stellenbosch Municipality
 Thulamela Local Municipality
 uMgungundlovu District Municipality
 Vhembe District Municipality
 West Rand District Municipality

COLLABORATIONS WITH UNIVERSITIES AND RESEARCH CENTRES

African Centre for DNA Barcoding (ACDB)
 Agricultural Research Council (ARC)
 Albany Museum
 Biobanks South Africa (BBSA)
 Cape Peninsula University of Technology (CPUT)
 Centre for Water Resources Research
 Chrysalis Academy
 Coaltech Research Association
 Council for Geoscience
 Council for Scientific and Industrial Research (CSIR)
 Durban Natural Science Museum
 East London Museum
 Forestry and Agricultural Biotechnology Institute (FABI)
 Freshwater Research Centre
 Future Water Institute
 Glen Agricultural College

Iziko Museums of SA National Museum, Bloemfontein
 KwaZulu-Natal Museum
 National Research Foundation (NRF)
 Nelson Mandela University (NMU)
 North-West University
 Port Elizabeth Museum
 Rhodes University
 Rutgers University
 Sol Plaatje University
 South African Agency for Science and Technology Advancement (SAASTA)
 South African Association for Marine Biological Research (SAAMBR)
 South African Environmental Observation Network (SAEON)
 South African Institute of Aquatic Biodiversity (SAIAB)
 South African Medical Research Council
 South African Research Infrastructure Roadmap (SARIR)
 South African Wildlife College
 Stellenbosch University (SU)
 Tshwane University of Technology (TUT)
 University of Cape Town (UCT)
 University of Georgia
 University of Johannesburg (UJ)
 University of KwaZulu-Natal (UKZN)
 University of Limpopo
 University of Mpumalanga
 University of Pretoria (UP)
 University of South Africa (UNISA)
 University of the Free State
 University of the Western Cape (UWC)
 University of the Witwatersrand (WITS)
 University of Venda (UNIVEN)
 Washington University
 Water Research Commission (WRC)

COLLABORATIONS WITH NON-GOVERNMENTAL ORGANISATIONS/BUSINESSES

Adaptation Network
 Association for Water and Rural Development (AWARD)
 BirdLife South Africa
 Botanical Society of South Africa (BotSoc)
 Brenton Blue Trust (BBT)
 Cape Horticultural Society (CHS)
 Centre for Local Capacity Building (CLCB)
 Conservation Outcomes
 Conservation South Africa (CSA)
 Duzi Umngeni Conservation Trust (DUCT)
 Endangered Wildlife Trust (EWT)
 Environmental Monitoring Group (EMG)
 Environmental and Rural Solutions (ERS)

Forestry South Africa
 Gamtoos Irrigation Board
 Gondwana Alive
 Greater Cederberg Fire Protection Association (GCFPA)
 Greater Stutterheim Fire Protection Association
 GreenMatter Partnership
 GroundTruth
 ICLEI - Local Governments for Sustainability
 Indigo Development and Change
 Institute of Natural Resources
 Kruger to Canyons Biosphere Region (K2C)
 Kwelera Nature Reserve Proprietary Limited
 Lepidopterists' Society of Africa
 Living Lands
 Mabula Ground Hornbill Project
 Marine and Coastal Educators Network (MCEN)
 National Business Initiative (NBI)
 National Occupational Safety Association (NOSA)
 Nature Conservation Corporation (NCC)
 Nature Speaks and Responds NPC
 NCT Forestry Cooperative Ltd
 Networkx for Career Development
 Oppenheimer Generations
 Pan African Association of Zoos and Aquaria
 Panthera Proteus Initiative
 Sappi
 Sci-Bono Science Centre
 South African Association of Science and Technology Education Centres (SAASTEC)
 South African Cities Network (SACN)
 Southern African Foundation for the Conservation of Coastal Birds (SANCCOB)
 Sustainable Energy Africa NPC (SEA)
 Table Mountain Fund (TMF)
 The Garden Route Botanical Garden
 The Wildlife and Environment Society of South Africa (WESSA)
 Vhembe Biosphere Reserve
 Vulpro
 Waterberg Biosphere Reserve
 Wildlands Conservation Trust
 Wildlife Ranching South Africa (WRSA)
 World Flora Online (WFO)
 World Wide Fund for Nature South Africa (WWF-SA)
 ZZ2 farms

COLLABORATIONS WITH INTERNATIONAL ENTITIES

Adaptation Fund
 Addis Ababa University
 African Wildlife Forensics Network (AWFN)
 American Museum of Natural History

Botanic Gardens Conservation International (BGCI)
 Biodiversity Observation Network (BON)-Development Working Group
 Catalogue of Life
 Conabio
 Conservatory and Botanical Garden Geneva (CJBG)
 Convention on Biological Diversity (CBD)
 COST Wildlife Malaria Network (WIMANET)
 Critical Ecosystems Partnership Fund (CEPF)
 Flemish Association for Development Cooperation and Technical Assistance (VV OB)
 French Development Agency (AFD)
 Global Biodiversity Information Facility (GBIF)
 Convention on International Trade in Endangered Species of wild fauna and flora (CITES)
 Government of Flanders
 Global Environment Facility (GEF)
 Green Climate Fund
 Helmholtz-Zentrum Geesthacht
 International Association of Botanic Gardens (IABG)
 International Barcode of Life (iBOL)
 International Union for Conservation of Nature (IUCN)
 International Zoo Educators Association (IZE)
 IUCN Species Survival Commission (SSC)
 Joint Ethno-botanical Research Advocacy–Uganda (JERA)
 JRS Biodiversity Foundation
 Millennium Seed Bank Partnership (MSBP)
 Missouri Botanical Garden
 Norwegian Environment Agency
 Ocean Conservancy
 Royal Botanic Garden, Edinburgh
 Royal Botanic Gardens, Kew (RBG, Kew)
 Royal Horticultural Society (RHS)
 Southern African Development Community (SADC)
 The Open University, United Kingdom
 TRACE Wildlife Forensics Network
 UN Statistics Division
 UNEP World Conservation Monitoring Centre
 United Nations Development Programme (UNDP)
 United Nations Environment Programme (UNEP)
 UNEP World Conservation Monitoring Centre (UUNEP-WCMC)
 World Bank

STRATEGIC OVERVIEW



Vision

South Africa's biodiversity is conserved and enhanced to deliver sustainable benefits for all.

Mission

To provide leadership in biodiversity research, policy advice, conservation and human capital development; and to promote the appreciation, sustainable use and equitable sharing of the benefits of South Africa's biodiversity.

SANBI values

- U** — **Ubuntu** — Harnessing, caring, sharing and being in harmony with all of creation. **U**
- G** — **Growth** — Nurturing and empowering teams and individuals to grow and reach their true potential. **G**
- R** — **Respect and tolerance** — Creating open, honest relationships built on trust, mutual respect, dignity and fairness AND valuing and accepting individuals and diversity. **R**
- E** — **Excellence** — Providing service excellence through passion, professionalism, and commitment not just to our clients, but also to each other. **E**
- A** — **Accountability** — Taking pride and responsibility in our work, and caring for our environment and communities with honesty and integrity. **A**
- T** — **Transformation** — We use equitable approaches to change the world, foster togetherness, and inclusivity within our organisation, the sector and our communities. **T**



Performance Information



National Botanical Gardens

PURPOSE

- Promote the conservation and awareness of South Africa's biodiversity and manage the national botanical and zoological gardens as centres of social cohesion and valuable nature-based recreational facilities.

OUTCOMES

- **Strategic outcome 1:** A well-managed network of diverse national botanical and zoological gardens contributing to conservation, education, research, recreation and recognised as preferred nature-based tourism destinations.



Programme 1

National Botanical Gardens and National Zoological Garden

National Botanical Gardens

Purpose

Promote the conservation and awareness of South Africa's biodiversity and manage the national botanical and zoological gardens as centres of social cohesion and valuable nature-based recreational facilities.

Output indicators

- Number of SANBI priority infrastructure maintenance and development projects completed.
- Percentage of annual plan for SANBI Green Energy and Water Conservation Strategy implemented.
- Number of visitors to National Botanical Gardens (NBGs) and National Zoological Gardens.
- Number of National Zoological Gardens (NZG) Repositioning Strategy interventions completed.

Programme performance

Both national botanical and zoological gardens benefited from a dedicated Forestry Greening Programme allocation of R10 978 245 from the national Department of Forestry, Fisheries and the Environment's (DFFE) Environmental Programmes in 2025/26. Funds received were used to improve or develop new nurseries to

serve as Tree Banks for DFFE's One Million Trees Campaign that was launched by DFFE's Deputy Minister Swarts in the Pretoria National Botanical Garden on 7 July 2025. Indigenous Tree Day was celebrated by the national botanical gardens on 15 April 2025. Sixty-five (65) unemployed beneficiaries were appointed across all 11 national botanical gardens and two national zoological gardens sites as part of the Forestry Greening Programme. SANBI's National Botanical and Zoological Gardens participated in the One Million Trees Day on Heritage Day, 24 September 2025. SANBI NBGs hosted international delegations from Gabon and Tanzania during late 2025, as part of study visits on how SANBI manages its national botanical gardens.

The Millennium Seed Bank Partnership (MSBP) team and its partners realised a total number of collections for the financial year of 268 of which 101 were new to the MSBP. Twenty-five (25) long seed collection field trips around South Africa were undertaken by the MSBP team. In addition to the seed collections, 136 DNA collections of





Tree planting by the Karoo Desert National Botanical Garden team in a local school during Indigenous Tree Day.



Gabonese delegation during a study tour to Pretoria and Kirstenbosch national botanical gardens.



Millennium Seed Bank Partnership North team.

threatened species were made and submitted to the SANBI Plant DNA Bank.

The MSBP celebrated their 25th anniversary during October 2025 and the MSBP South Africa team together with SANBI's marketing team held a very successful social media campaign featuring the MSBP in various social media posts, articles and presentations. MSBP SA joined the online celebration by posting on all social media platforms from 22 October to 22 November 2025, remembering all the good collaborations over the past 25 years. The MSBP team hosted Emma Reynolds MP, UK Secretary of State of the Department for Environment, Food and Rural Affairs (Defra) and her delegation on 10 October 2025.

In November 2025, Thembeke Malwane travelled to the UK to attend the Banco Bilbao Vizcaya Argentaria (BBVA) Foundation-funded Critically Endangered Species Workshop and gave a presentation of the work done on five *Marasmodes* species as part of the BBVA Project: Conservation without borders – Conservation of three Critically Endangered South African species. This workshop brought together partners from the ten countries involved in the project to disseminate findings and collaborate



Millennium Seed Bank Partnership team and research assistants.



Deputy Minister Bernice Swarts at the launch of the One Million Tree Campaign in Pretoria National Botanical Garden.

to improve future conservation outcomes for Critically Endangered species. Ms Thembeke Malwane attended the official celebration at the MSB in the UK on 20 November 2025.

Mr Sicelo Sithole joined the MSBP as a permanent Horticultural Conservation Worker on 1 December 2025. The team was very excited to welcome Sicelo Sithole as a permanent member. Tragically, Sicelo lost his life in an accident on 18 December 2025. Sicelo had been working with the team for many years in the Northern Cape and Succulent Karoo Biome and has contributed enormously to our work in the succulent poaching space. Members of the MSBP team travelled to KwaZulu-Natal to attend his funeral and a memorial service was hosted in the Karoo Desert NBG on 10 February 2026.

The final Arcadia Threatened Biodiversity Hotspots Project report for the period October 2024 to August 2025 was submitted in October 2025. The report also included an overview of achievements for the entire last phase of the project from its start in 2020. The team over-achieved the target and made 2 093 seed collections for South Africa of which 1 010 were new to the seedbank.

The project entitled 'Securing tissue, herbarium voucher and seed material of South Africa's threatened plants for ex situ conservation and research' that was approved by the Global Botanic Garden Fund's GGI-Gardens Award Programme in December 2024, was completed in December 2025. The project had a target of 100 threatened species' DNA collections and 50 seed collections. Despite challenges and the short project time frame, the team managed to exceed the targets, making 136 DNA collections and 60 corresponding seed collections, the majority of which were threatened species.



Deputy Minister Bernice Swarts at the re-opening of the pedestrian bridge in Lowveld National Botanical Garden.

Following SANBI's acceptance from WWF-SA of erf 5159 (2.18 ha) as an extension to the Harold Porter NBG, DFFE continued with the process of declaring the land portion as an extension to the garden. This formal declaration to be published by the DFFE Minister in the Government Gazette is now expected in 2026/27.

The gardens hosted a range of events during the year, from indigenous plant sales, open air movies, concerts, night runs and walks, trail runs, yoga sessions, book launches, biodiversity awareness talks, picnic events, family fun days, farmers' markets and art markets/exhibitions amongst others. Both the Pretoria and Harold Porter NBGs continued to host weekly park run events. Various functions hosted by representatives of DFFE were hosted in various national botanical gardens through the year. This included the launch of the renovated pedestrian bridge and new viewing deck over the Crocodile River Cascades in the Lowveld NBG by Deputy Minister Bernice Swarts on 4 July 2025; tree planting in Kirstenbosch NBG on Earth Day by the former DFFE Minister Dion George and both deputy ministers (22 April 2025), and hosting of the former Minister George and Deputy Minister Narend Singh with G20 delegates in Kirstenbosch in October 2025. DFFE and Deputy Minister Bernice Swarts, together with the SANBI CEO and provincial and local government representatives, celebrated the International Day of Forests at the Walter Sisulu NBG on 24 March 2026. A surprise first-time visit was made by the former president of South Africa, Thabo Mvuyelwa Mbeki, to the Lowveld NBG on 15 June 2025. Former President Mbeki planted a red milkwood tree (*Mimusops zeyheri*) during his visit. When interviewed about



Deputy Minister Bernice Swarts at the official opening of the new viewing deck in Lowveld National Botanical Garden.



Official ceremony with the former Board Chairperson and Deputy Minister Bernice Swarts in Lowveld National Botanical Garden.



Former President Thabo Mbeki during a visit to the Lowveld National Botanical Garden.



G20 function held in Kirstenbosch.



Former DFFE Minister and SANBI Board Chairperson hosted G20 events in Kirstenbosch.

his first visit to the Lowveld NBG, former President Mbeki made the following statement about the garden: 'You can't say you know South Africa without having been here.'

Kirstenbosch's 'Room to Grow Wednesday Talks' continued to be hosted in Kirstenbosch in partnership with Struik Nature and the Botanical Society of South Africa. Sculptures designed and made by local sculptor Anton Smit were displayed in Pretoria, Kirstenbosch and Walter Sisulu NBGs during the year.

SANBI's national botanical gardens continued to be recognised for their tree conservation efforts through Morton Arboretum's (USA) Arbnet



Merit Awards and Long Service Awards function held in Pretoria National Botanical Garden.



Deputy Minister Bernice Swarts at the celebration of International Day of Forests in Walter Sisulu National Botanical Garden.

Arboretum Accreditation Programme. The Free State NGB and Walter Sisulu NGB are listed under Level II Accreditation (a collection with at least 100 labelled kinds of trees or other woody plants that employ paid staff, offer enhanced public education programmes, and have a documented policy for managing its tree collections) and Pretoria and Kirstenbosch NGBs have reached Level IV Accreditation, the highest level (Level IV arboreta employ scientists who publish sophisticated research, manage living tree collections for the purpose of conservation, and take an active role in supporting global tree conservation initiatives. Level IV arboreta are large, well-known, tree-focused institutions). There are only 45 arboreta/botanical gardens globally that have achieved level IV accreditation through the Morton Arboretum. Pretoria and Kirstenbosch NGBs are currently the only two Level IV accredited arboreta in Africa.

During 2025/26 SANBI's national botanical gardens continued to report on the concept of 'Gardens of the Future', with the support and guidance of the SANBI Board. Struik Nature and Flora & Fauna Publications Trust published a significant book on gardening using indigenous South African plants entitled *South African Indigenous Garden Plants – The Gardener's Guide* in 2025. One of SANBI's senior horticulturists, Andrew Hankey, based in the Walter Sisulu NGB, was one of the three authors. Various current and past horticulturists from Kirstenbosch NGB assisted the main authors in compiling the book.

Kirstenbosch National Botanical Garden made the New York Times' list of the Top 10 Gardens in the World in May 2025. It ranked ninth, just behind The High Line in New York City, while Sissinghurst Castle Garden in Cranbrook, in England, was the top-rated garden, followed by the only other English garden on the list, Great Dixter House & Gardens in Northiam. A Travellers' Choice 2025 award was presented from TripAdvisor, the world's largest travel site, to the Kirstenbosch NGB. This award is TripAdvisor's highest recognition and is presented annually to those businesses that are the Best of the Best on TripAdvisor, those that earn excellent reviews from travellers and are ranked in the top 1% of properties worldwide. Following a visit to Kirstenbosch by members of the American Horticultural Society, Kirstenbosch NGB was recognised by the society as a Garden of Excellence. The Certificate was awarded in recognition

of Kirstenbosch's contribution to the American Horticultural Society's 'South Africa's Blooming Landscapes: Wildflowers, Nature Reserves, and Gardens' travel programme. The certificate was presented identifying Kirstenbosch NGB as a garden meriting distinction.

The Kirstenbosch Summer Sunset Concert Series was successfully held from November 2025 to March 2026, for the 33rd season of live entertainment. Some of the local artists performing through the concert season included Jeremy Loops, Mi Casa, Goldfish, Mango Groove, Prime Circle and Jesse Clegg, Freshlyground, Vusi Mahlasela, Thandiswa Mazwai, Matthew Mole, and the Cape Town Philharmonic Orchestra, amongst others. International artists included Calum Scott, RY X and Ben Fuller. The concerts managed by Kirstenbosch attracted 82 181 visitors and generated R26 980 665 in own revenue for Kirstenbosch. This represents the highest own revenue generated by the Summer Sunset Concert Series across the past 33 seasons.



Mi Casa performing at the Kirstenbosch Summer Sunset Concert Series.



Certificate of Excellence awarded to Kirstenbosch National Botanical Garden by the American Horticultural Society.

Kirstenbosch also received venue hire revenue from hosting international musicians as well as the traditional sponsored Christmas Carols concerts in December 2025. A more comprehensive process to select and appoint musicians for the 2026/27 Summer Concert Series will be undertaken by SANBI Management in 2026.



Cape Town Philharmonic Orchestra at the Kirstenbosch Summer Sunset Concert Series.



Kirstenbosch Summer Sunset Concerts.



The Kirstenbosch Summer Sunset Concert Series attracted thousands of visitors to performances by various local and international musicians.

Both Kwelera and Harold Porter NBGs participated in the International Coastal Cleanup Day on 20 September 2025, supported by local schools and community members.

New packages linked to SANBI's annual Membership Card were offered in 2025/26. Dual pricing for Kirstenbosch National Botanical Garden continued to be successfully implemented through the year.

As a member of BGCI's International Advisory Council, SANBI's Chief Director: NBGs was invited by HRH Princess Basma bint Ali to attend the formal launch of the Royal Botanic Garden of Jordan. The function was attended by His Majesty King Abdullah II ibn Al Hussein as well as South Africa's Ambassador to Jordan.



Karen Zoid at Kirstenbosch Summer Sunset Concert Series.



Freshlyground performing at the Kirstenbosch Summer Sunset Concert Series.

SANBI continued to receive support from the Botanical Society of South Africa (BOT SOC™) as a strategic partner. BOT SOC supported the development of the Thohoyandou NGB Tree Trail that was launched by the Board Chairperson on Indigenous Tree Day on 15 April 2025.

The Lepidopterists' Society of Africa (LepSoc Africa) continued undertaking monthly butterfly surveys in some of SANBI's national botanical gardens. As of December 2025, five and a half years of butterfly surveys had been completed within the SANBI NGBs. Various previously unrecorded butterfly species have been added to the national botanical gardens' biodiversity checklists through this initiative. Gardens having the highest diversity of butterflies are Lowveld NGB (139 species) followed by KwaZulu-Natal NGB (136) and Walter Sisulu NGB (115 species). Over the five years of butterfly monitoring in national botanical gardens so far (seasons extend from 1 July to 30 June), 97 new species records have been captured for individual gardens, of which 29 species were new records for all national botanical gardens.

Spider survey results for Lowveld NGB published by the South African National Survey of Arachnida in December 2025 realised a total of 146 spider species known for the garden. This compares with 152 spider species recorded for Pretoria NGB, 170 species recorded for Kirstenbosch NGB and 182 species recorded in the Free State NGB.

Work continued with the implementation of the business plan developed for the use of the bequest left for Kirstenbosch NGB by the late Mrs Joan Wrench. The set of projects approved for implementation using funds from the bequest included: (a) sponsored transport for disadvantaged individuals (learners, senior citizens, disabled) to Kirstenbosch NGB and the Joan Wrench Learning Centre; (b) filling of critical vacant posts in Kirstenbosch NGB; (c) sustainable transformation activities in Kirstenbosch NGB; and (d) the continued implementation of a scholarship fund, known as the Joan Wrench Kirstenbosch Scholarship Fund, which has now been established by SANBI through the bequest and used to provide funding for scholarships and internships to previously disadvantaged individuals (for garden-based students specifically). During 2025/26, seven interns and ten postgraduate students were supported by the Joan Wrench Kirstenbosch Scholarship Fund. Three Honours, two Masters and two Doctoral studies were completed by Joan Wrench Scholarship-supported students in 2025/26. In addition, two SANBI staff members that were initially scholars supported by the fund, completed a Masters and Doctoral study, respectively. For the financial year 2025/26, a total of 5 144 beneficiaries were transported to Kirstenbosch NGB through financial support provided by the Joan Wrench bequest.



Butterflies continued to be monitored across several national botanical gardens by members of the Lepidopterists' Society of Africa.



Insect and arthropod diversity continued to be recorded and monitored across national botanical gardens.



Succulents continue to be displayed and conserved in SANBI's NBGs.



Plant propagation training presented by the horticultural team of the Walter Sisulu National Botanical Garden for traditional healers and medicinal plant traders from the Faraday Muthi Market.



Plant propagation training in the Walter Sisulu National Botanical Garden.

Horticultural staff from the Karoo Desert and Kirstenbosch NBGs continued to assist conservation and law enforcement authorities in the ongoing succulent poaching crisis. Due to cost containment restrictions, the NBGs' 39th Curators Week was held virtually in October 2025. The NBGs' Horticultural Enrichment Forum (HEF) was also held virtually in August 2025 and included various interns and other horticultural staff from across SANBI's gardens.

As part of the implementation of South Africa's National Botanical Gardens Expansion Strategy (2019 to 2030), SANBI Management and North West provincial authorities (NW Department of Economic Development, Environment, Conservation and Tourism [DEDECT] and North West Parks and Tourism Board) have earmarked the Kgaswane Mountain Nature Reserve (KMNR) near Rustenburg as the preferred site for a national botanical garden to be located in the province. SANBI's appointed service provider conducted a feasibility study of the proposed Waterkloofspruit site inside the KMNR.

A combined number of 1 761 128 visitors to NBGs and NZG were recorded for the financial year. NBGs received 1 555 727 visitors while the NZGs received 205 027 visitors during the financial year. Visitor numbers across SANBI's gardens were stimulated by the second National Gardens Week being held during the week of 9–15 March 2026, where free access to SANBI's national botanical and zoological gardens for selected days was given to visitors during the week. The purpose of National Gardens Week is to enhance exposure and awareness of the gardens to surrounding communities and allow them to experience the



Engaging with the local community in Hantam National Botanical Garden, Nieuwoudtville, Northern Cape.

unique product offerings the different gardens have to offer. The process of migration of botanical and zoological gardens to a cashless payment system continued through the year.

The opportunity to establish an indigenous botanical garden on the University of the Free State's Qwaqwa Campus in Phuthaditjhaba, eastern Free State continued to be pursued through the MoU between SANBI and the University of the Free State. Efforts are underway to establish an indigenous demonstration garden around the UFS's Afromontane Research Unit on the Campus.

SANBI's Director: National Infrastructure Programme, and two Deputy Directors: Regional Infrastructure Programme continued to support the coordination, management and oversight of SANBI's various infrastructure and maintenance projects in the national botanical gardens.

Despite a budget cut of R54.298m imposed on SANBI (reducing the annual infrastructure grant from the initial R94.951m to R40.653m for 2025/26), progress continued in the implementation of SANBI's DFFE-funded Infrastructure Programme, with significant investment allocated for improving and refurbishing the organisation's buildings and related infrastructure, as well as information technology infrastructure. Some of the infrastructure projects implemented during the

year included refurbishment of nursery shade structures, new growing tunnels, construction of new paved roads, construction of new offices in the KwaZulu-Natal Herbarium, fence repairs and replacement, pathway maintenance, repairs and refurbishment of petrol and chemical stores, viewing decks, painting various structures, security and ablution maintenance, amongst others.

Following heavy rains experienced in the Lowveld and Thohoyandou NBGs in January 2026, a Flood Relief Fund grant of R55m was awarded by DFFE to SANBI to repair and restore infrastructure in these two gardens in 2026/27. This will ensure future resilience to similar flood events.

A new series of drone photographs were taken of SANBI's gardens infrastructure in 2025/26. SANBI's Chief Director: NBGs was appointed in March 2026 to serve as a member of the University of Mpumalanga's (UMP) Advisory Board for Nature Conservation Programmes within the School of Biology and Environmental Sciences in Mbombela. Prof. Ramagwai Sebola and Christopher Willis co-authored an important article on the history of SANBI and its NBGs entitled: 'The South African National Biodiversity Institute (SANBI) and its national botanical gardens: a review' in the *South African Journal of Botany* in 2025.

Various green energy and water conservation projects were also completed during the year. Twenty-eight (28) priority maintenance projects were completed through the year, as well as two priority new infrastructure projects completed. New master plans were drawn up for the Pretoria and Walter Sisulu NBGs during the year.



Visitors' Centre in Thohoyandou National Botanical Garden, Limpopo.



New shade house in the Hantam National Botanical Garden, supported by DFFE's Forestry Greening Programme.



Upgrades to infrastructure at the KwaZulu-Natal Herbarium, Durban, KwaZulu-Natal.



Heavy rains were experienced over many parts of the Lowveld in January 2026.



Aerial photo of board walk, Harold Porter National Botanical Garden.



Aerial photo of multipurpose hall and braille trail, Karoo Desert National Botanical Garden.



Aerial photo of shade houses in Kirstenbosch National Botanical Garden.

Programme highlights

- A dedicated grant allocation for Forestry Greening projects across SANBI's national botanical and zoological gardens was committed from the national Department of Forestry, Fisheries and the Environment (DFFE). This enabled the Gardens to ensure their nursery structures were fit for purpose in serving as tree banks for the DFFE Deputy Minister Bernice Swarts' One Million Trees Campaign.
- SANBI's Green Energy and Water Conservation Strategy was implemented in several gardens.



Aerial photos of the Conservatory in Kirstenbosch National Botanical Garden.



Administration building, Kirstenbosch National Botanical Garden.



Solar PVs installed at the KwaZulu-Natal Herbarium, Durban, KwaZulu-Natal.

- Kirstenbosch NBG's Summer Sunset Concert season, which started in November 2025, was successfully concluded. Many popular national and international artists performed, across a range of genres.
- Various infrastructure and building maintenance projects were completed across SANBI's gardens during the year. This included 28 prioritised maintenance projects and two new infrastructure asset projects completed across the gardens.
- New packages were added to SANBI's Membership Card.
- Kirstenbosch NBG received a Travellers' Choice 2025 award on TripAdvisor as an attraction that consistently earned great reviews from travellers. Kirstenbosch NBG made the New York Times' list of the Top 10 Gardens in the World in May 2025.
- The combined number of system-generated visitors to NBGs and NZGs for the year totalled 1 761 128.



National Zoological Garden

PURPOSE

- Promote the conservation and awareness of South Africa's biodiversity and manage the national botanical and zoological gardens as centres of social cohesion and valuable nature-based recreational facilities.

OUTCOMES

- **Strategic outcome 1:** A well-managed network of diverse national botanical and zoological gardens contributing to conservation, education, research, recreation and recognised as preferred nature-based tourism destinations.



National Zoological Garden

Programme performance

NZG conservation and animal collections

During the 2025/2026 financial year, the National Zoological Gardens (NZG) continued to advance its mandate in management of biological diversity, conservation, animal welfare and scientific research across its two campuses – Pretoria and the Mokopane Biodiversity Conservation Centre (MBCC).

The NZG was instrumental in the formation of a new African regional zoo and aquarium association, the African Association for Wildlife in Human Care (AAWHC), which has officially been recognised by the World Association for Zoos and Aquaria (WAZA) as the association that represents zoological gardens and aquariums from across the African continent.

The NZG continued to play a key role in implementing the 'Multi-species biodiversity management plan for vultures in South Africa' (as gazetted in 2014), contributing through chairing the National Breeding Steering Committee

and managing studbooks for six of the seven resident breeding vulture species. The NZG, along with its partner Vulpro, released two birds into the Eastern Cape, aiming to bolster the in situ population. The NZG also receive two new breeding pairs of Cape Vultures to reinforce our own genetic pool. These birds are non-releasable birds but still have the potential to make a significant contribution to the species through captive breeding and release programmes.

The NZG's other conservation breeding projects were also advanced, with the publication of a *Sungazer husbandry manual*. This manual guides best practise for housing the sungazer lizard in ex situ facilities. The NZG was further blessed with two new sungazer babies, further showcasing the success of this conservation project.



Deputy Minister Narend Singh and learners engaged in a microscope zooming lesson.

The NZG has also committed to the development of a breeding programme for another indigenous endangered species, the orange-fringed river bream (*Chetia brevis*). This tiny fish is naturally restricted to the Inkomati River System in Mpumalanga, and ex situ breeding programmes and the establishment of sustainable backup populations may be imperative to this species survival in the future.

Confiscations and wildlife rescue

In collaboration with DFFE and other regulatory bodies, the NZG continues to provide sanctuary for 1 073 specimens resulting from confiscations. During the 2025/2026 year, nine further sets of confiscations totalling 387 animals were received, with exotic birds forming the bulk of the specimens received this financial year.

Animal collection enhancement

To support conservation, education and biodiversity representation, the NZG expanded its collection through various sources. Key additions in the current financial year included Ankole cattle and Kolbroek pigs to enhance our farmyard animals, blue duiker, armadillo girdled lizards, orange-fringed river bream and an additional Cape fur seal.

NZG contributions to the Biodiversity Education and Public Engagement (BEPE) programmes

The NZG, including the MBCC, reached a total of 1 106 environmental educational groups through the Kids in Gardens programme. Learners across all school phases participated in curriculum-aligned lessons covering topics such as anti-littering, biodiversity, genetics, reptiles and microscopy. At MBCC, tailored lessons focused on sensory engagement for younger learners and ecological concepts such as food chains and food webs for intermediate and senior phases.

The SANBI Garden Week, held from 9 to 13 March 2026, attracted 4 547 learners and 367 educators from 84 schools, alongside 97 exhibitors and presenters from various organisations. The success of the event was made possible through collaboration with the DFFE, which provided transport in the form of buses and catering throughout the week, while SANBI-NZG ensured free entry for all participants. In addition, privately booked school groups attended the event, further increasing participation. The Deputy Minister of the DFFE also graced the event on 10 March 2026, visiting exhibitions and presentations in support of the programme.



ZooClub members participating in a robotics and coding programme.

Bio-science holiday programme

Approximately 150 learners (Grades 8–12) participated in a three-day Bio-Science Holiday Course. The programme provided hands-on learning in biodiversity, life sciences and conservation, while also exposing learners to potential career pathways. Successful participants were invited to join the ZooClub. ZooClub members actively participated in various activities including robotics and coding programmes, delivered in partnership with the University of Pretoria's Future Africa platform. The programme progressed from basic coding to applying robotics in solving real-world environmental challenges such as water scarcity, soil erosion, greenhouse gases, marine rescue and smart irrigation.



After-School Science Clubs (ASSC)

Implemented in collaboration with the National Research Foundation – South African Agency for Science and Technology Advancement (NRF SAASTA), the After-School Science Clubs delivered several impactful initiatives. The Trash Show Competition, held annually on Global



Learners showcasing recyclable projects during the Trash Show Competition



Recycling Day at the MBCC promotes recycling and waste management through creative expression, with learners showcasing garments and artefacts made from recycled materials. The event expanded through collaboration with the DFFE, increasing participation and stakeholder support. In addition, the Gardening Project focused on food security and sustainable practices, where learners developed gardening skills and contributed produce to school feeding schemes.



SANBI leadership and MCEN chairperson at the conference



A group of delegates and SANBI officials attending the MCEN conference.



The learners and educators from the schools that won Bio Quiz competition.

The 25th Marine and Coastal Educators Network Conference 2026

The 25th Annual Marine and Coastal Educators Network (MCEN) Conference was held from 18 to 23 January 2026 at the SANBI National Zoological Garden in Pretoria, bringing together marine scientists, environmental educators and professionals from across South Africa to strengthen collaboration and advance marine and coastal education. Hosted at the largest inland aquarium in southern Africa, the conference, supported by the SANBI Biodiversity Education and Public Engagement (BEPE) Directorate, featured keynote presentations, workshops, site visits and cultural activities under the theme 'Digital literacy for future readiness', which explored how digital tools such as robotics, simulations and online platforms can enhance marine education, particularly for learners without direct access to marine environments. The programme emphasised knowledge sharing and partnership building, with opening addresses from SANBI leadership and MCEN representatives highlighting the importance of collaboration and educator development. Keynote sessions, including a presentation by Prof. Patricia Gouws of UNISA, demonstrated how technology can make complex marine concepts more accessible and engaging, alongside additional talks on drowning prevention and marine education strategies aimed at strengthening teaching practice across both formal and informal learning spaces.

Environmental education competitions and learner development

The programme delivered a range of learner-focused initiatives to promote environmental education and critical skills development. The Bio Quiz Competition, conducted in partnership with the South African Police Service (SAPS),



Winners of the Climate Change Competition and stakeholders.

and community stakeholders, engaged Grade 6 learners in natural sciences, with Shalom Primary School taking first place, followed by Nkonjane Primary School and Laezone Primary School. The Debate Programme, implemented in collaboration with Ranyaka community transformation and social crime prevention stakeholders, provided a platform for Grade 6 learners to develop critical thinking and public speaking skills, with Endicott Primary School emerging as the overall winner.

In addition, the Climate Change Competition, held in collaboration with the DFFE and the City of Tshwane, engaged Grade 9 learners in developing practical environmental solutions, with Vukani Mawethu Secondary School placing first, followed by Amandasig Secondary School and Mabothe Secondary School. Through hands-on greening activities such as recycling, energy conservation, sustainable water management and community-driven initiatives, learners applied sustainable living practices in real-world contexts. The year-long project concluded with participating schools presenting their solutions, which included greening school grounds, clearing illegal dumping sites and developing innovative climate action projects.

Public engagement and awareness

Public engagement remained a priority, with the programme expanding outreach through immersive night tours and the commemoration of key environmental calendar days, including World Lion Day, World Giraffe Day, International Day for Biological Diversity and Nelson Mandela Day. These initiatives enhanced awareness of conservation challenges and encouraged community participation through activities focused on lion conservation and human–wildlife coexistence.



Participants setting up camping gear in preparation for the night tour and camping experience.

They also included giraffe conservation education and interactive experiences, the promotion of biodiversity and ecosystem health, and community outreach efforts. These outreach efforts included engagement with the Tembisa Self Help Association for the Disabled in partnership with the Green Development Fund.

Infrastructure capital and maintenance projects

Management and upkeep of infrastructure at the NZG: The proper maintenance and refurbishment of buildings, walkways, animal enclosures and visitor facilities at the NZG are essential to creating a safe, functional and welcoming environment for staff, visitors and animals. A well-maintained facility not only ensures compliance with safety standards but also enhances the overall visitor experience by providing a clean, attractive and enjoyable setting.

SANBI is responsible for the day-to-day maintenance of infrastructure, while the Department of Public Works and Infrastructure (DPWI) provides critical support for key electrical and mechan-



Visitors hiking inside the lion enclosure during World Lion Day commemoration.

ical systems. These include fire safety systems, heating, ventilation and air conditioning (HVAC), pumps and generator infrastructure.

An equally important aspect of infrastructure management at the NZG is biosecurity; a vital component in preventing the introduction and spread of diseases and pests that could threaten native biodiversity, the economy and surrounding communities. In a zoological environment, proactive biosecurity measures are essential to safeguarding the health and wellbeing of animals, staff, domestic species and adjacent ecosystems.

Since 2017, and continuing into the 2025/2026 financial year, the NZG has been implementing a long-term refurbishment programme to address the needs of its more than 126-year-old facility. This programme is benchmarked against leading international zoos and aims to modernise the zoo while supporting its core objectives of conservation, education and tourism.

Key infrastructure projects undertaken include:

- Design, upgrade and reconstruction of the aquarium facilities including the aquatic mammal pools and tanks.
- Significant restoration of aging infrastructure, including roofing and structural improvements of revenue generating facilities such as kiosks, events venues and restaurants.

Key projects in the current financial year includes the following construction and renovation initiatives:

- Installation of braai stands in various sections.
- Repairs to waterfalls.
- Reinstatement of greenhouses and tree bank.
- Refurbishment works on existing buildings.

These projects demonstrate the NZG's commitment to upholding high standards of animal welfare and improving biodiversity conservation, while also enhancing the overall visitor experience.

Public-Private Partnership: In addition to the ongoing refurbishment and maintenance work, the NZG is advancing a Public-Private Partnership (PPP) project with the support of the National Treasury's Government Technical Advisory Centre (GTAC) and the Department of Public Works and Infrastructure (DPWI). The project has reached the feasibility stage, with the appointed Transaction Advisor having completed the feasibility study. This initiative is intended to unlock long-term infrastructure development opportunities at NZG, including the revival of the historic cable car, the establishment of a new eastern entrance gate, and the introduction of both revenue-generating and non-revenue infrastructure. The PPP aims to enhance visitor access, diversify attractions and strengthen the NZG's financial sustainability while aligning with its repositioning and tourism development strategy.





Branch:

Biodiversity Science and Policy Advice

PURPOSE

- Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence, policy support and resource mobilisation for piloting innovative nature-based responses, including ecosystem-based adaptation, towards achieving National Development Goals.
- **Strategic outcome 2:** An improved state of biodiversity achieved through evidence-based policy and decision-making.



Divisions

Foundational Biodiversity Science

Biodiversity Research, Assessment and Monitoring

Biodiversity Information and Policy Advice

Adaptation Policy and Resourcing

Programme 2

Division: Foundational Biodiversity Science

Objective statement

A complete inventory of South Africa's biodiversity is developed and maintained.

Programme performance

Within the constraints of human capacity and financial resources the division managed, with support from partners, to achieve all targets on the operational performance plan, namely the compilation of species pages for the e-flora and e-fauna, updates on plant occurrence records, accessioning of biomaterials to the wildlife biobank, as well as compiling and releasing two checklists for animals and plants that form the backbone and foundation for the taxonomy of South African biodiversity. Species data and information are captured on the BODATSA and ZOODATSA databases and published through the Biodiversity Advisor Portal to ensure wide access.

The release and publication of the two checklists is supported by the National Plant Checklist and the Animals Specialist committees with taxon expertise drawn from the scientific community nationally and internationally. The checklists are updated annually with new species added and taxonomic changes integrated. The South African National Plant Checklist was updated. This work entailed the addition of 4 539 new records, updating 9 490 existing records and verifying the correctness of 2 753 records in the BODATSA database. For the South African National Animal Checklist, minor marine taxa incorporated included: Acanthocephala (9), Echiuroidea (22),

Bathynellacea (15), Brachiopoda (24), Copepods (26) Cumacea (77), Harpacticoida and Calanoida (242), Leptostraca (3), Siphonostomatoida (164), Priapulida (1), Cephalochordata (2), Ctenophora (11), Entoprocta (4), Gastrotricha (9), Hemichordata (8), Aplacophora (Solenogastres and Caudofoveata) (5), Myxozoa (11), Phoronida (2), Polyplacophora (28), Rotifera (69), Scaphopoda (14) and Sipuncula (31) – figure in brackets indicate the number of taxonomic changes made.

Programme highlights

Strategic initiatives

With funding provided by the Department of Science Technology and Innovation (DSTI) under their South African Research Infrastructure Road-map (SARIR) programme, the division was in a fortunate position to continue with the coordination and implementation of the Biodiversity Biobanks South Africa (BBSA), Natural Science Collections Facility (NSCF), South African Living Collections Cluster (SALCC) and Foundational Biodiversity Information Programme (FBIP). Through the BBSA and NSCF projects, 13 collaboration agreements were signed with institutions participating as core partners. The SALCC was in the last year of its first three-year



cycle, and managed to constitute an interim steering committee, conducted site visits to nine living collections of strategic importance across South Africa, and issued an online survey to the wider living collections community to provide detailed information that would allow for a deeper understanding of the nature and extent of challenges facing living collections in South Africa. The outcomes of this survey will inform and shape the next phase/cycle of the project. The initiative has generated considerable enthusiasm among custodians of living collection facilities, many of whom view this initiative as a long-awaited opportunity to address persistent and emerging global challenges and improve the management and sustainability of living collections in South Africa. Efforts were made to fill the capacity gap in the FBIP to make it operational and able to rally the scientific community for mobilisation of foundational biodiversity data. This project reached a milestone on the South African Barcode of Life (SABOL) research strategy (2018–2025) with the completion of the final report; and the development and setting up of the new strategic plan for the 2026–2031 budget cycle.

Research and research outputs

Six of the staff member of the division on the scientist career ladder had formal ratings with the national Research Foundation (NRF), ranging from C1, C2, C3 to B2 categories allowing these scientists to access incentive funding from the NRF towards their research operations/projects. This is testimony to these SANBI scientists being well established researchers with a sustained recent record of productivity in the biodiversity field, and that they are recognised by their peers as having produced a body of quality work, the core of which has coherence and attests to ongoing engagement within the biodiversity field. The ratings also allude to the fact that these scientists, through their research work, demonstrated the ability to conceptualise problems and apply research methods to investigating them, and that these researchers/scientists enjoy considerable international recognition by their peers for the high quality and impact of their recent research outputs. For the period under review the research team contributed 39 publications towards SANBI's target of 100 peer-reviewed publications in DHET accredited journals. These publications are aligned with the



Site visit by the Living Collections Cluster project team to the Tokai Forests, Cape Town.

strategic outcomes of the SANBI's Research and Development Strategy.

The division has established fully functional molecular laboratories for disease diagnostics, a Genetic Services Unit (GSU), a Centre for Wildlife Health (CfWH), a wildlife biobank and a plant biobank. The accreditation of the GSU, strengthened biosafety infrastructure (e.g., BSL-3) and dedicated financial resources are required for active surveillance of priority (pandemic-prone) zoonoses in wildlife, such as anthrax, rabies, avian influenza and bovine TB. Efforts are in place to pursue accreditation of SANBI laboratories, particularly the GSU, with CITES to provide related genetic services (DNA forensic analyses) beyond the Republic.

To strengthen South Africa's fight against illegal trade in wildlife, tools have been developed under the GEF-7 supported initiative, Barcode of Wildlife Project (BWP), including Chain-of-Custody (CoC) and focused training/workshops with government officials at national and provincial (i.e., conservation authorities) levels, and SAPS officials. SANBI's mandate strongly supports and positions the institute's focus at the intersection of the environment, including plant and animal health, and ecosystem functioning, as well as human well-being, which together form the foundational pillars of the One Health framework.

Regional and international engagements

The division spearheaded the G20 work on priority biodiversity information for sustainable development under the Research and Innovation Working Group (RIWG) that was coordinated by the DSTI. The theme of the RIWG was 'Science, Technology and Innovation for Solidarity, Equality and Sustainability', with a focus on three priority areas namely: i) Open innovation for

sustainable development, ii) Biodiversity information for sustainable development, and iii) Diversity, equity, inclusion and accessibility in science, technology and innovation.

Chinese Research Academy of Environmental Sciences (CRAES) officials, including staff from the Chinese Embassy in Pretoria were invited to the 2nd Senior Officials meeting of the RIWG of the G20 hosted by the Republic of South Africa on 25–27 May 2025 at the University of Mpumalanga in Mbombela as part of ongoing dialogue to shape the global agenda on the role of research and innovation for sustainable economic development. The event was meant to advance national interests to attain domestic objectives; enhancing the African agenda and promoting Africa's sustainable development; South–South cooperation; and influencing the global multilateral architecture by advancing the agenda of the South through North–South dialogue. The outcome was 'Mpumalanga Roadmap for Advancing Global Collaboration in Natural History Collections'.

The division spearheaded the signing of the Memorandum of Understanding (MOU) with CRAES in 2025. The MOU was signed with intention to jointly pursue sourcing of funding (nationally, regionally and globally) towards agreed joint projects, and the achievement of national targets and commitments under the Global Biodiversity Framework (GBF), all of which require access to substantial financial resources as well as technical expertise. The sharing of expertise between CRAES and SANBI underpins all programmes to be implemented under the MOU. These, among others, will include exchange programmes for personnel in strategic expert areas at the two institutions, fellowships, co-authoring of knowledge products, and access to respective research facilities.

Three main activities underpin the work under the SANBI/CRAES collaboration, namely the preparation and submission of funding proposals to the Kunming Biodiversity Fund (KBF), the hosting of a Science Popularization Seminar, and participation in the G20's Research and Innovation Working Group (RIWG).

SANBI proposed two projects for funding under the KBF: 'Piloting the implementation of Other Effective Area-based Conservation Measures (OECMs) in South Africa, Zimbabwe, and Namibia' and 'Unlocking aquatic biodiversity capacity



Delegates at a training workshop on Barcode of Wildlife Project.



SANBI team demonstrating the mass digitisation process to a delegation from Gabon.

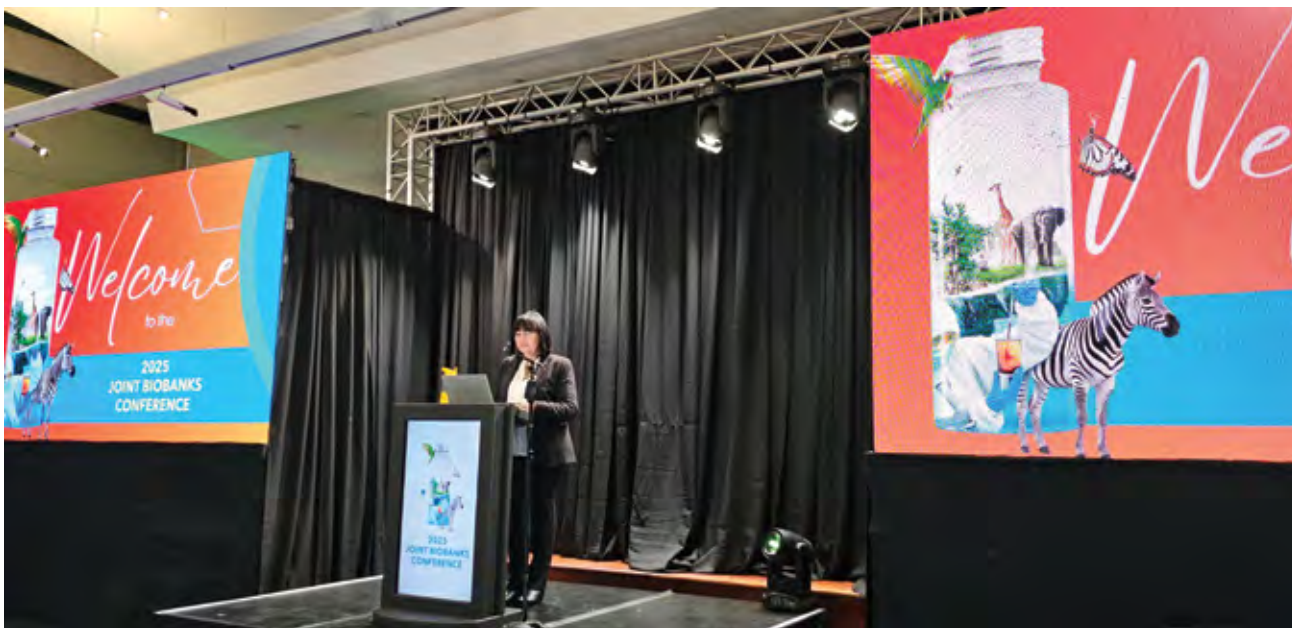


SANBI staff choosing sites for rodent trapping experiments.

and cooperation to support implementation and monitoring of KMGBF and NBSAP targets in South Africa’.

As a way to foster collaboration, the Chinese Embassy in Pretoria supported the hosting of a science seminar to deepen strategic engagement and popularise the role of biodiversity and environmental science and research in tackling environmental degradation and biodiversity loss. The Science Popularization seminar took place on 9 June 2025 at the Pretoria National Botanical Garden (NBG), with the objectives to: i) facilitate knowledge exchange between senior scientists, research assistants, interns and students; ii) strengthen and deepen collaborative ties between SANBI and CRAES; iii) align institutional research priorities and explore joint project opportunities; and iv) promote mutual research capabilities and identify areas for capacity-building and training.

The seminar was formally opened by SANBI CEO, Mr Shonisani Munzhedzi and CRAES vice-president, Prof. Quan Zhanjun, with up to 100 participants in attendance. Five sessions were planned for the seminar, including a video session wherein the work of both SANBI and CRAES were showcased and highlighted. Ten speakers were lined up to make presentations on topics covering foundational biodiversity science, biomaterials banking, biodiversity economy, biodiversity monitoring, mainstreaming biodiversity, and regional collaborations. In addition to the presence of more established scientists



Dr Theresa Frantz welcoming and opening the Joint Biobanking Conference held at Kirstenbosch National Botanical Garden.

and researchers, other participants and some presenters included interns, research assistants and postgraduate students associated with SANBI from various divisions.

The Science Popularization seminar was successful and achieved the intended objectives, laying a solid foundation for the SANBI–CRAES partnership. Discussions highlighted shared research interests and identified channels to operationalise collaborative projects aligned with the signed MOU. The event also strengthened relationships among scientists and stakeholders, promoting future exchanges and capacity building.

A joint biobanking conference between the Global Genome Biodiversity Network (GGBN), the International Society for Biological and Environmental Repositories (ISBER), Biodiversity Biobanks South Africa (BBSA), and the Medical Bio-repositories of South Africa (MBirSA) was held from 29 September to 3 October 2025 at the Kirstenbosch NBG, and delegates from 37 countries were welcomed by the Executive Manager for Biodiversity Science, Research and Policy Advice, Dr Theressa Frantz. The conference created a platform for shared learning on biobanking innovations, exploring best ways to ensure ethical access to samples, fair sharing of benefits among countries and communities that contribute biological resources, maintaining and upholding of trust and transparency in collections management and use.



PURPOSE

- Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence, and policy support for decision-makers.

OUTCOMES

- **Strategic outcome 2:** An improved state of biodiversity achieved through evidence-based policy and decision-making.



Division: Biodiversity Research, Assessment and Monitoring

Purpose

Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence, policy support and resource mobilisation for piloting innovative nature-based responses, including ecosystem-based adaptation, towards achieving National Development Goals (NDGs).

Output

Research undertaken and co-ordinated to provide applied knowledge to conserve and unlock the benefits of biodiversity.

Programme performance

Creation of new scientific knowledge

SANBI primarily uses three indicators to measure progress in generating new knowledge, being (i) the number of research papers published in journals accredited by the Department of Higher Education and Training (DHET); (ii) the number of risk analyses developed for alien and invasive species; and (iii) the number of cooperative research networks convened. DHET-accredited journals include those listed in the International Science Index (ISI) or similar internationally recognised indices, as well as selected South African journals.

The 2025–2026 Annual Performance Plan set a target of 100 peer-reviewed publications, which was exceeded by 17. Outputs are aligned with

SANBI's research strategy and strategic objectives, spanning conservation (26%), taxonomy (23%), biological invasions (20%), as well as biodiversity assessments, science–policy, One Health, climate change and the biodiversity economy.

Publications were co-authored by senior researchers, early-career scientists and emerging researchers (postdoctoral fellows, students and interns). SANBI researchers were first authors on 54% of outputs, while 46% were led by collaborators.

SANBI research featured in leading journals, including *Nature* (impact factor 50.5), *Trends in Biotechnology* (14.3), *Annual Review of Animal Biosciences* (8.7), *Bioscience* (7.6), and *Ecological Monographs* (7.1), reflecting strong scientific visibility and impact.

The National Environmental Management: Biodiversity Act (No. 10 of 2004) – Alien and Invasive Species (NEMBA A&IS) Regulations provide the legislative framework for managing biological invasions in South Africa, identifying taxa requiring intervention and setting regulatory targets. Risk analyses underpin these regulations by assessing (i) the likelihood of introduction, establishment and spread; (ii) realised and potential impacts; (iii) risk reduction options, including



consideration of benefits; and (iv) the accessibility of information.

In 2025–2026, SANBI set a target of 35 risk analyses, primarily for priority listed taxa, achieving 94% of this target. Mitigation efforts are underway to strengthen institutional capacity to fully meet future targets.

SANBI also delivered a training course for risk analysis assessors, with each trainee required to complete a priority species assessment, contributing directly to output targets. Participation and attendance will be further enhanced in future iterations.

The Alien Species Risk Analysis Review Panel (ASRARP), an independent panel of eight experts, was re-established during the year to review and advise on risk analyses. It convened quarterly, assessed all submissions, and delivered 12 non-negotiable risk analyses requested by the Department of Forestry, Fisheries and the Environment (DFFE), along with six additional analyses.

Cooperative Research Networks

The 2025–2026 Annual Performance Plan target for research networks was ‘three cooperative research networks convened’ being (i) Society for Ecological Restoration – Africa; (ii) IUCN SSC Southern African Plant Specialist Group (SA-PSG); and (iii) Network on Genetic Indicators for Amphibians. Cooperative research networks are communities of practice of scientists and practitioners generating scientific knowledge. Below are summary reports of the three networks convened:

Cooperative Research Network 1: Society for Ecological Restoration – Africa (SER-AF)

The Society for Ecological Restoration – Africa (SER-AF) advances the science, practice and policy of ecological restoration across the continent, strengthening collaboration among researchers, practitioners and policymakers. During 2025/26, the network delivered key milestones, including the launch of its 2025–2030 Strategy, hosting of its Annual General Meeting (November 2025), and securing seed funding to support operations and student chapter development. Membership grew by 10%, supported by targeted outreach initiatives. A significant institutional milestone was achieved with SER-AF

becoming an independent legal entity, enabling it to manage its own finances from 2026. In the coming year, SER-AF will expand its regional footprint through the appointment of Country Focal Points, continue efforts to establish student chapters in Kenya and convene the first Africa Ecological Restoration Symposium in October 2026.

Cooperative Research Network 2: IUCN SSC Southern African Plant Specialist Group (SA-PSG)

The IUCN SSC Southern African Plant Specialist Group (SA-PSG), coordinated by SANBI, plays a critical role in assessing the conservation status of plants and mainstreaming threatened species data into policy and planning across southern Africa. In 2025/26, the network convened regional experts and delivered outputs aligned with global IUCN targets, including integration of plant data into South Africa’s National Biodiversity Strategy and Action Plan and provincial conservation plans, and initiation of Green Status assessments. The network strengthened governance through leadership continuity and succession planning and developed 44 new targets for the 2026–2029 quadrennium. Future priorities include expanding membership, establishing thematic sub-groups on conservation planning and species recovery, and supporting the development of national Strategies for Plant Conservation in South Africa and Namibia.

Cooperative Research Network 3: Network on Genetic Indicators for Amphibians

The Network on Genetic Indicators for Amphibians was established to support national biodiversity assessments by generating genetic indicator data for amphibian species. In 2025/26, SANBI convened a national network of experts from academia, museums, NGOs and government through an inaugural workshop. Key outputs include the allocation of species assessments to specialists, development of a coordinated workplan, and ongoing expansion of a national database to quantify genetic indicators using proxy data. The network has also identified critical knowledge gaps and research priorities, while strengthening collaboration on amphibian genetics and conservation. Work will continue in 2026 to finalise indicator datasets and produce a scientific publication to support national and international biodiversity reporting.

National-level assessments on the status of biodiversity

SANBI is mandated in the National Environmental Management: Biodiversity Act (NEMBA, Act No. 10 of 2004) to monitor and report on: (i) the status of South Africa's biodiversity, including listed threatened or protected species; and (ii) the status of listed invasive species.

The National Biodiversity Assessment

SANBI finalised the National Biodiversity Assessment (NBA) 2025. It is the primary mechanism for assessing and reporting on the state of South Africa's biodiversity. The NBA synthesises the best available science to inform policy, support cross-sector decision-making, and contribute to national development priorities and relevant global commitments.

NBA 2025 is the fourth national assessment (following 2004, 2011 and 2018) and was launched on 9 December 2025 at Kirstenbosch National Botanical Garden in Cape Town by the Deputy Minister of Forestry, Fisheries and the Environment, Honourable Ms Bernice Swarts.

The NBA 2025 outputs include a book titled *National Biodiversity Assessment 2025: The status of South Africa's biodiversity. Summary of Findings and Key Messages* as well as a ~108 page website

(<https://nba.sanbi.org.za/>). The website showcases the content of the book together with more in-depth analyses and statistics for terrestrial, freshwater, estuarine and marine realms, as well as the coastal zone and South Africa's subantarctic territory. Detailed findings are also presented for all taxonomic groups for their Red List assessments, protection level assessments and recovery actions. An entire section is dedicated to genetic diversity reporting on four new global indicators.

The website was developed entirely in-house by SANBI scientists and technical specialists, with early and mid-career professionals taking leading roles in shaping, testing and refining the site. This courageous transformation followed approximately four years of targeted reskilling, upskilling and a deliberate change management process within the NBA team and SANBI management. The shift to a web-based format for the NBA is a game-changer from the previous roughly seven-year cycles between NBAs. The website will be updated when new information or indicator results are available, allowing users to engage with biodiversity information at the level they need as soon as it is available.

The NBA is truly a multi-stakeholder endeavour and would not be possible without the substantial in-kind contributions of time, data



NBA 2025 launch event on 9 December 2025 – the NBA core team is pictured here with the Honourable Deputy Minister, Ms Bernice Swarts, SANBI Board Chair, SANBI CEO, DFFE Deputy Director General and other senior management officials.

and expertise from numerous individuals and institutions. From November 2019 to October 2025 more than 490 individuals from approximately 110 institutions contributed over 23 000 person-days of work to NBA 2025. Their dedication and expertise are sincerely appreciated. Specific thanks goes to the Council for Scientific and Industrial Research and the Institute for Coastal and Marine Research at Nelson Mandela University for leading the estuarine and coastal components of NBA 2025, respectively.

This co-production of knowledge for the NBA enables scientists, practitioners and decision makers to work towards a common vision for priority actions and responses following the

assessment. There is a dedicated webpage for knowledge gaps and research priorities identified in the NBA process. The fifteen key messages of NBA 2025 highlight a range of actions, and these are also summarised into seven broad themes in a dedicated webpage. Further priorities for action and addressing gaps are covered in each of the component pages.

Communication of the NBA 2025's findings continue for the first half of 2026 through a webinar series and popular articles. The NBA core data team is also ensuring that updated datasets are integrated into key decision-support tools used by the biodiversity sector, such as the National Environmental Screening Tool. Efforts

NBA 2025 key messages summary

CLUSTER A: Cross-realm pressures on South Africa's biodiversity are impacting people	A1. Accelerated climate change has widespread impacts on biodiversity and people.
	A2. Unsustainable land use and sea use changes erode natural capital and undermine ecosystem services.
	A3. Pollution reduces water quality, impacting aquatic ecosystems and their dependent economic activities.
	A4. The prevention and management of biological invasions remain a priority.
	A5. Building on past successes, opportunities exist for more sustainable and equitable fisheries.
	A6. Innovation is needed to address escalating illegal wildlife harvesting and trade.
	A7. Freshwater flows from land to sea are essential for coastal ecosystems, species and communities.
CLUSTER B: Improving the status of South Africa's biodiversity is key to a sustainable and equitable future for all	B1. Recovery efforts are required to curb rising extinction risk and a growing number of threatened species.
	B2. Estuaries, rivers and wetlands are the most threatened and least protected ecosystems in South Africa.
	B3. Genetic diversity of South African indigenous species' populations is declining.
	B4. Enhancing effectiveness of protected and conserved areas for mitigating pressures on biodiversity will build on progress in representing ecosystems and species.
	B5. Scientific and well-documented programmes are needed for ecosystem restoration and species recovery.
CLUSTER C: Inclusive actions across the whole-of-government and whole-of-society are needed to secure nature's contributions to people	C1. Safeguarding South Africa's biodiversity calls for a whole-of-government and whole-of-society approach.
	C2. Investment in biodiversity monitoring is crucial for management, decision-making, research and reporting.
	C3. Innovative finance solutions are needed to address funding and capacity constraints in the biodiversity sector.

to promote the uptake and mainstreaming of NBA findings into policies, practices and decision support tools across sectors that depend on or impact biodiversity will continue over the coming years. Key NBA highlights are outlined below under programme highlights.

Annual assessment report on the state of illegally traded succulent plants

Over the 2025/2026 financial year, SANBI and its partners made substantial progress in responding to the illegal trade of South Africa's succulent flora within the framework of the National Response Strategy and Action Plan (NRSAP), while confronting unprecedented pressure from escalating confiscations and shifting poaching trends. Confiscated plant material increased sharply, with volumes rising from approximately 60 000 specimens in 2025 to around 300 000 specimens by early 2026, driven largely by a major influx of seed material from *Anacampseros*, *Euphorbia* and *Dioscorea* species. This surge placed significant strain on ex situ infrastructure, particularly at the Karoo Desert National Botanical Garden (NBG), prompting the expansion of outdoor planting areas and highlighting the urgent need for permanent staffing and sustained operational support.

Monitoring and in situ conservation capacity remained severely constrained due to reduced funding and the loss of internship posts within the Custodians of Rare and Endangered Wildflowers (CREW) Programme. Despite these limitations, SANBI successfully completed targeted monitoring trips in the Succulent Karoo and Klein Karoo, securing seed collections for six high-priority species. Illegal harvesting trends continued to evolve, with increased targeting of stem succulents, geophytes and caudiciform plants, reinforcing the need for improved baseline data and expanded monitoring capacity across a wider range of taxa.

Notable progress was achieved in strengthening ex situ conservation through international collaboration. A key partnership with the National Botanic Gardens of Ireland provided critical horticultural support through staff secondments, contributing to pollination, seed processing, inventories and the management of confiscated collections. The Millennium Seed Bank Partnership added 30 new seed collections from biodiversity-rich areas, while reintroduction planning advanced for priority species, including

Conophytum concavum and *Clivia mirabilis*, with improved monitoring protocols incorporated into forthcoming trials.

A major milestone during the year was the hosting of a national, in-person stakeholder meeting in Calitzdorp in October 2025. The meeting brought together key role players from across the enforcement, conservation and scientific sectors and resulted in productive discussions that led to the revision and refinement of several key actions within the NRSAP, ensuring the strategy remains responsive to emerging threats and operational realities.

In the compliance and enforcement sector, SANBI supported 49 enforcement cases nationally, with confiscated plants used extensively for training, awareness-raising and operational support. At the policy level, SANBI's Scientific Authority advanced international regulatory efforts through proposals to uplist *Avonia quinaria* and select *Euphorbia* species to CITES Appendix I, supported by a comprehensive analysis of global trade patterns.



Irish horticulturist Nora Mulcahy and Keith O'Meara with Ismail Ebrahim.



Participants of the national stakeholder meeting in Calitzdorp.

Progress also continued toward the formal transfer of confiscated plants from provincial conservation authorities to SANBI, laying the groundwork for future regulated collaboration with nurseries and international botanic gardens. These efforts align with the proposed GEF-8 project titled, 'Securing Nature's Contribution to People: Advancing Indigenous and Local Community Livelihoods, Cultural Practices, and Sustainable Land Management', which aims to reduce pressure on wild populations while supporting sustainable, biodiversity-based livelihoods in the Succulent Karoo.

Programme highlights

Threatened Species Programme

The Threatened Species Programme (TSP) leads SANBI's mandated task to report on the conservation status of species. Recent work focused on updating Red List assessments for mammals, amphibians, pollinators and selected marine, coastal and freshwater invertebrates, which were published in the National Biodiversity Assessment (NBA) 2025. The programme also coordinated expert contributions to conservation assessments, including the protection level and other related analyses contributing to the NBA.

Red List update

Over the past year, the plant team prioritised completing assessments for reporting in the NBA 2025, and 923 plant assessments were completed. Of the assessed species, 289 are of conservation concern, and 49 have become more threatened, mainly driven by mining activities, renewable energy developments, the spread of alien invasive plant species, and intensifying droughts in the Northern Cape. Due to conservation efforts, two plant species have been reassessed as less threatened.

Assessments for all 336 mammal species have now been updated, reviewed and published on the Endangered Wildlife Trust (EWT) website, SANBI's official partner in this work. All amphibian assessments for southern Africa have since been completed, marking a significant milestone for the region. For South Africa, 134 assessments have now been published on the global IUCN Red List.

All newly assessed taxonomic groups and the new Red List Index (RLI) data have been incorpo-

rated into the NBA. This includes a comprehensive assessment of South African fairy shrimps (*Anostraca*) (36 species), conducted for the first time, which represents 58% of global fairy shrimp assessments on the IUCN Red List. South African beach invertebrates (20 species) were published for the first time globally on the IUCN Red List. Spider assessments were included for the first time in the NBA, increasing the representation of invertebrates in the NBA. A select number of economically important marine invertebrates were assessed and included in the NBA report. Sharks (including rays and chimaeras) were assessed using both global and national assessments (191 species), and the group was found to be the most threatened in South Africa. The main drivers of threat include fisheries due to targeted catch and bycatch in commercial fisheries, as well as habitat loss and degradation, specifically for highly restricted species. However, in comparison with global trends, South African sharks are faring better, and positive conservation interventions need to be maintained and improved.

Strategic inputs into decision-making

The TSP has submitted the latest plant Red List update to be included in the 4th iteration of the DFFE Screening Tool. This latest update also includes, for the first time, freshwater species, represented by freshwater fishes, the most threatened freshwater taxonomic group, and dragonflies and damselflies. For the inclusion of these two new taxonomic groups, the associated species guidelines have been updated by the taxon experts of the two respective groups. The latest version of the screening tool will be live on the DFFE site by the end of April 2026.

Coordinating species experts

Experts who are part of the South Africa National Species Specialist Group (SASSG) made enormous contributions to the NBA. Taxon leads authored the species pages for their respective groups and coordinated assessments in collaboration with the TSP for the Red List, protection level and prioritisation of recovery efforts. The results of these analyses have been included in the NBA report. The expert network has taken part in the prioritisation of Global Biodiversity Framework Target 4 species, and these species will be included in an upcoming Green Status Assessment Workshop organised through the SASSG in collaboration with the IUCN Species Survival Centre for South Africa, hosted by EWT.

Freshwater Programme

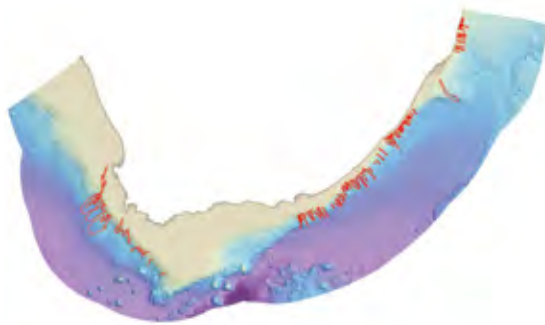
This past year, the Freshwater Programme focussed on delivery of the freshwater (river and wetland) component of the National Biodiversity Assessment 2025. This included collaboration with the Water Research Commission and Department of Water and Sanitation to undertake a national river threat assessments based on their ongoing PESEIS (Present Ecological State / Ecological Importance and Sensitivity) project. It also included a major update to the National Wetland Map, with an increase in desktop mapping and predictive modelling of wetland extent and improved wetland typing. A strategic collaboration with the Free State Department of Economic, Small Business Development, Tourism

and Environmental Affairs (DESTEA), resulted in automated, reproducible national wetland ecological condition outputs.

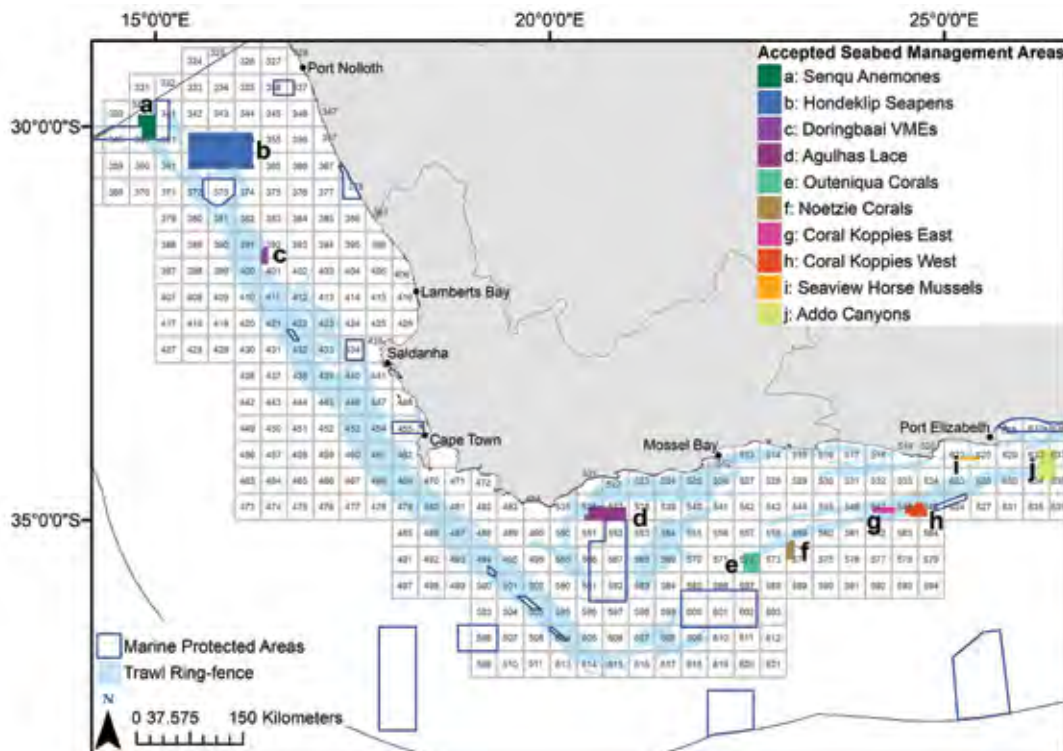
Through the Freshwater Programme, SANBI is represented on the Science and Technical Review Panel of the Ramsar Convention for the current triennium. A highlight was representing South Africa at Ramsar COP15 in Victoria Falls, where SANBI contributed to the global discourse on wetland conservation and alignment with international reporting frameworks. SANBI presented at two side events (showcasing South Africa's experiences in the National Wetland Inventory, as well as on Key Biodiversity Areas).

Marine Programme

Substantial advances were made in understanding South Africa's submarine canyon distribution and morphology. Despite their ecological importance, many of South Africa's submarine canyons have remained unknown and unmapped due to limited coverage of high-resolution bathymetry data. The release of the 100 m resolution national-scale bathymetric map in 2024, combined with additional unpublished multibeam echosounder datasets, has enabled a substantial advance in the mapping of submarine canyon features in South Africa, increasing the number of mapped canyon polygons from 39 in 2018 to over 120 (<https://doi.>



South Africa's newly mapped submarine canyons (red outline) overlaid on the new bathymetry map.



Map reflecting SMAs within the demersal hake trawl grounds accepted during this co-identification process. Map shows the South African EEZ with the commercial trawl grid numbers, trawl ring-fence (blue).

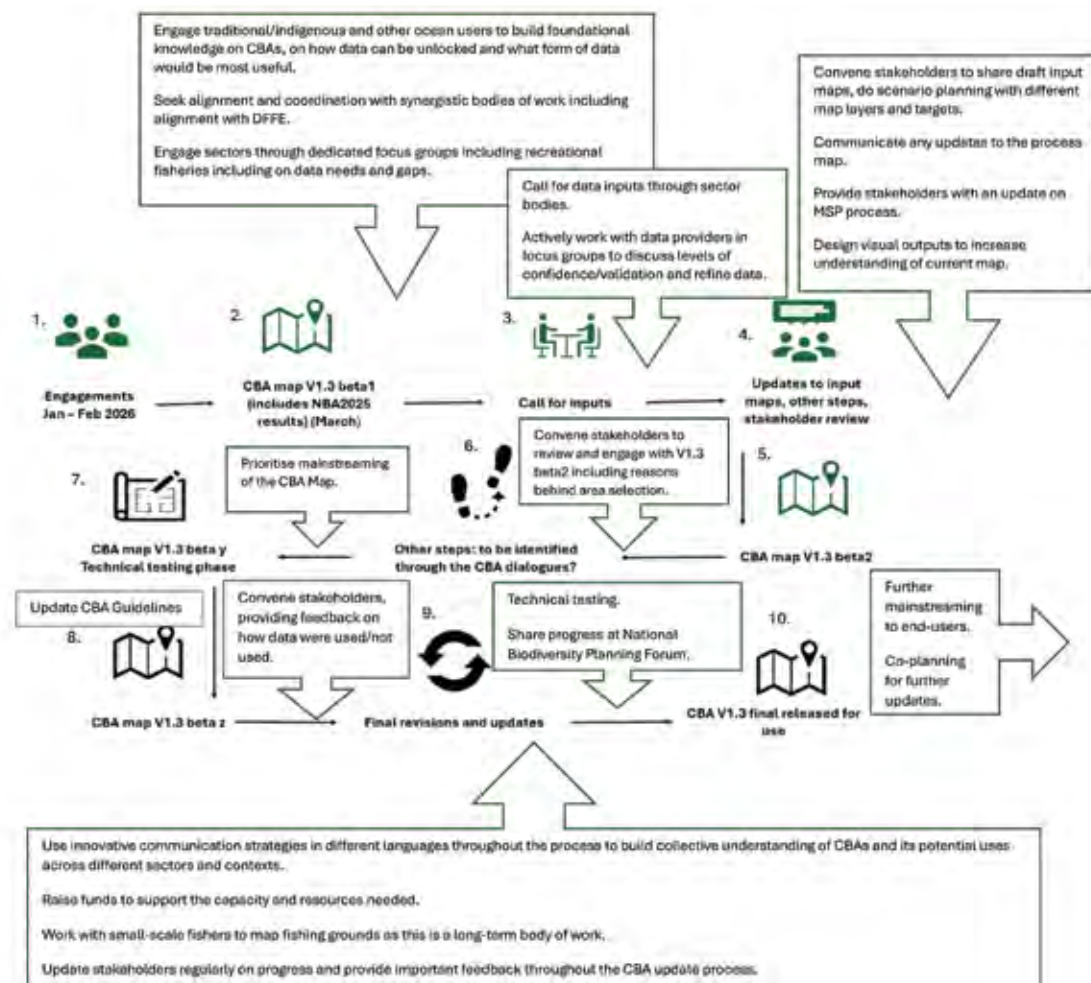
org/10.15493/SANBI.70571688). This enhanced canyon dataset enables improved classification and mapping of canyon types, improved understanding of shelf ecology, and prediction of potential coelacanth habitat. These improvements strengthen ecosystem assessments as part of the NBA, spatial biodiversity prioritisation and marine spatial planning processes.

SANBI's Marine Programme made significant strides in fostering industry collaborations



with efforts over the past two years having culminated in the co-identification of ten Seabed Management Areas (SMAs) to safeguard benthic marine biodiversity against the impacts of deep-sea trawling (<https://sadstia.co.za/trawler-operators-voluntarily-protect-sensitive-seabed-areas/>). Implementation of these ten SMAs through permit conditions in 2026 is expected to strengthen management of 18 of 21 vulnerable marine ecosystem taxa (86%) and 12 of the 18 priority marine ecosystem types (67%) relevant to this sector. Beyond its biodiversity benefits, this work supported the fisheries sector to meet its Marine Stewardship Council habitat certification requirements.

Progress was made in co-developing a pathway for the iterative update of South Africa's coastal and marine Critical Biodiversity Areas (CBA) map. Two stakeholder dialogue sessions were convened in early 2026, an online session (103 participants) and an in-person session (64 participants), which collectively engaged government



The co-development of a process map through inclusive and participatory stakeholder dialogues in support of the iterative update of South Africa's coastal and marine CBA map.

(national, provincial and local), the conservation sector, industry, Indigenous Peoples, local communities, small-scale fishers, recreational users, NGOs and academia, many participating in a CBA process for the first time. These stakeholder dialogues supported data sharing and knowledge co-production and the development of a CBA Map (v 1.3 beta 1) that is better understood, informed by the best available data, and a co-developed process map (in six languages) towards iterative updates with co-identified priorities.

GMO Assessment

In accordance with its mandate under NEMBA (Act No. 10 of 2004) and the National Environmental Laws Amendment Act (Act No. 14 of 2009), SANBI monitors and reports on the post-commercial environmental impacts of all categories of GMOs. To guide these efforts, a strategic framework to ensure GMO monitoring objectives and activities is currently being developed and will be integrated and aligned with the national regulatory environment ensuring a cohesive and integrated approach. SANBI in collaboration with the DFFE and strategic project partners, co-developed a proposal to the Global Biodiversity Framework Fund (GBFF) to address the requirement for increased financial and technical capacity. The initial concept has been approved, and work is underway to develop a full proposal. Once finalised, this

project will provide significant additional funding to enhance SANBI's capacity to execute the national biosafety mandate. Work is continuing on a programme of work including research investigating the assessment of gene flow from cultivated GM cotton to wild and weedy relatives within South Africa. SANBI continues to provide scientific and technical support to the DFFE on issues regarding GMOs.

Strong presence in global biosafety governance was maintained through several key Convention on Biological Diversity (CBD) initiatives. In June 2025, SANBI served on the resource team for an international training course on Living Modified Organism (LMO) risk assessment. This initiative aimed to strengthen capacity for modern risk assessment practices for regulators and policymakers across the Americas, Asia, the Middle East, Europe and Africa (including South Africa). In July 2025, SANBI participated in the CBD Ad Hoc Technical Expert Group (AHTEG) on Risk Assessment. The group produced a report prioritising the development of technical guidance materials for the risk management of LMOs. These interventions are important in fostering scientific collaboration and implementing the Cartagena Protocol on Biosafety. Furthermore, the interventions contribute to Target 17 of the Kunming-Montreal Global Biodiversity Framework, which focuses on establishing and maintaining biosafety measures to manage the impacts of biotechnology on biodiversity.



Representatives of the CBD Secretariat and members of the Ad Hoc Technical Expert Group on Risk Assessment of Living Modified Organisms at the Secretariat offices in Montreal, Canada.

Invasives assessment

The NEMBA A&IS require SANBI to monitor and regularly report to the Minister of Forestry, Fisheries and the Environment on the status of all listed invasive species. The fourth national status report on biological invasions is currently being compiled. A second-order draft was completed and distributed for public review in January 2026. This draft is under revision, with a final version scheduled for submission to the SANBI Board in October 2026. Following board approval, the report will be submitted to the Minister of Forestry, Fisheries, and the Environment, as well as to key national government departments responsible for managing biological invasions, including the DFFE, Border Management Agency (BMA), and the Department of Agriculture (DoA). The public release of the report is expected in early 2027, depending on the minister's availability.

The reporting process was guided by several key initiatives, including the Biodiversity Building Blocks for Policy (B-Cubed: <https://b-cubed.eu/>) project and a special journal issue titled 'List of introduced and invasive species in sub-Saharan Africa' (https://neobiota.pensoft.net/topical_collection/270/). The B-Cubed project, coordinated by Meise Botanic Garden in Belgium and funded by the European Research Executive Agency, involves collaboration among 12 partners from South Africa, Europe and Australia. As a principal partner, SANBI is ensuring that project outputs, such as data cubes, models and

indicators, directly inform South Africa's national report on biological invasions.

SANBI also coordinated a special issue on the 'List of introduced and invasive species in sub-Saharan Africa.' This issue includes papers that examine checklists and lists of alien taxa from the Global South, addressing various aspects of biological invasions and specific contributions from Africa, the Caribbean, and Latin America. The special issues are based on data from over 40 countries and comprise 11 papers in *African Biodiversity & Conservation* (www.abcjournal.org) focusing on African issues, 6 papers in *Bioinvasiones* (<http://bioinvasiones.org/>) addressing Latin America and the Caribbean, and 12 papers in *NeoBiota* (https://neobiota.pensoft.net/topical_collection/270/) covering broader or other regional topics. Of these, 12 papers specifically address invasions in South Africa.

Scientific Authority

In accordance with sections 61 and 62 of NEMBA, Act No. 10 of 2004, the Scientific Authority of South Africa is required to make non-detriment findings (NDFs) on the impacts of international trade on Threatened or Protected species and publish annual NDFs. The CITES Regulations furthermore requires the Scientific Authority to advise whether the export of a species listed on Appendix I or II of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) will be detrimental to the survival of that species. In terms of Article IV of the Convention, an export permit may only be



Anacampseros quinaria in habitat within the Namaqualand region in the Northern Cape, South Africa (© L. Jabar).

granted for an Appendix II species when a Scientific Authority of the state of export has advised that such export will not be detrimental to the survival of that species. For Appendix I species, specimens exported as hunting trophies as well as specimens artificially propagated or bred in captivity for commercial purposes also require NDFs to be made before export may be allowed.

Robust evidence-based NDFs in support of the mandate of the Scientific Authority to advise the minister on the trade in South Africa's wildlife were compiled. The NDFs for the majority of South African CITES species were published by the minister in accordance with Section 62(1) of NEMBA, all of which are accessible on the SANBI website (<https://www.sanbi.org/biodiversity/science-into-policy-action/science-authority/non-detriment-findings/>). Complex NDF assessments were finalised for a further eight species.

An NDF assessment for *Anacampseros quinaria*, a long-lived, slow-growing, dwarf succulent plant endemic to the Succulent Karoo Biome of southern Africa, found that the international demand for the species has largely been met by illegally sourced wild plants over the past decade, rendering trade detrimental. An analysis conducted in collaboration with the Endangered Species Scientific Commission Talent Exchange Programme for CITES Scientific Authorities (TESA), financed and hosted by the Chinese Academy of Sciences, found that international trade in this species involved eleven exporting countries and nineteen importing countries and a global trade of 44 993 live specimens between 1993 and 2023, 97% originating from South Africa. In preparation for the 20th meeting of the Conference of the Parties to CITES, a proposal to transfer *A. quinaria* from Appendix II to Appendix I of CITES was compiled.

NDF assessments for several CITES-listed shark species (*Carcharhinus brachyurus*, *C. obscurus*, *Isurus oxyrinchus* and *Prionace glauca*) showed that trade from South Africa's Exclusive Economic Zone is not detrimental. Management of these shark fisheries in South Africa is robust, with several interventions implemented that have significantly reduced targeting and catches over the past decades, in accordance with the actions outlined in the National Plan of Action for Sharks South Africa II (NPOA Sharks II).

A complex NDF assessment for the Nile crocodile (*Crocodylus niloticus*) demonstrated that

current trade in live crocodile specimens, their skins and other products (including export of hunting trophies) poses a low risk to the survival of the species in South Africa. An analysis of the CITES regional trade in *C. niloticus* over the last decade, conducted in partnership with the UN Environment Programme World Conservation Monitoring Centre (UNEP-WCMC), showed that captive-produced Nile crocodile skins (whole individual equivalents) and meat (by weight) are among the top CITES commodities exported from South Africa, second only to captive-produced live parrots and *Aloe ferox* extract, respectively.

An NDF assessment for *Equus zebra hartmannae* (Hartmann's mountain zebra) demonstrated that local and international trade in live animals and the export of hunting trophies at present poses a low to moderate risk to the survival of this subspecies in South Africa, though there are some concerns around hybridisation on private land where multiple subspecies of zebra are present. An NDF assessment for leopard (*Panthera pardus*) evaluated the adaptive management framework introduced in 2016 to manage the CITES quota of 150 whole skins or nearly whole skins of leopard (including hunting trophies), as established in CITES Resolution Conf. 10.14 (Rev. CoP19), concluding that it is scientifically robust and enables the effective management and sustainable use of leopard in South Africa.

Featured projects

The Biodiversity Research, Assessment and Monitoring (BRAM) Division strives to undertake collaborative donor-funded projects in support of its mandated work. The division leads approximately 15 donor-funded projects at any given time. The following three projects are each worth >R5 million in value:

Building a national biodiversity monitoring system: South Africa, with SANBI leading the work, was chosen as a pilot for the National Monitoring Support Initiative, which is a multi-country initiative led by UNEP-WCMC and funded through the International Climate Initiative (IKI) to strengthen national biodiversity monitoring systems in support of implementation of the Kunming-Montreal Global Biodiversity Framework. The project was in its first year of implementation in 2025/26 and is making steady progress. The focus has been on establishing the core building blocks required for a national

biodiversity monitoring system. In this regard, draft work has advanced on an indicator gap analysis, the system design and scope, and the data schema. These are significant outputs for the current phase of the project, as they define the monitoring priorities, system architecture and information structure needed for subsequent development and implementation. This project runs until 2029/30, and some of the next steps include stakeholder engagement – particularly with data providers for the indicators where SANBI is not the primary data holder.

Regional capacity building and engagement through SBAPP: The French-funded project titled ‘Building biodiversity knowledge for action in southern Africa: Spatial Biodiversity Assessment, Prioritization and Planning in South Africa, Namibia, Mozambique and Malawi’ (or SBAPP Regional Project) is making excellent progress. The project again received a financial audit without material findings for Project Year 3. Objective 3 (maps of ecosystems) is now considered 95% complete, Objective 5 (Red Lists) at 75% complete, and all other objectives are on track at 70% complete. The key focus areas for the final years of the project are on mainstreaming the technical outputs into various other sectors and activities. A valuable Mainstreaming Forum was held in Malawi in June 2025, which has equipped the four countries to select mainstreaming focus areas. Important capacity building materials have been developed through this project – including the second edition of the Mapping Biodiversity

Priorities guide, which has now also been translated to French. In late 2025, a free online course ‘Introduction to mapping biodiversity priorities’ was launched through the IUCN Academy platform. Designed to be interactive and self-paced, the course allows participants to build practical skills in spatial biodiversity mapping and prioritisation.

The partnership between Agence Française de Développement (AFD), the Office Français de la Biodiversité (OFB) and SANBI that started as an add-on to the SBAPP Regional Project is continuing, with ongoing technical exchanges and participation in international events. The partnership has also paved the way for many additional advantages for SANBI work, including a consultancy for the Technical and Scientific Cooperation Support Centre, a small freshwater project funded through a French water agency, and an additional three-year technical exchange project on nature finance that begins in 2026.

GEF7 invasives project – Capacity strengthening for management of invasive alien species in South Africa to enhance sustainable biodiversity conservation and livelihoods improvement: This GEF-funded project is a multi-institutional project aimed at strengthening national biosecurity and improving the management of biological invasions at the country level. This includes interventions at key ports of entry (i.e., O.R. Tambo International Airport, Beitbridge Border Post and the Port of Durban) and across the broader landscape. The



The participants of the SBAPP Regional Project’s Mid-Project Mainstreaming Forum held in Malawi in June 2025, including Dr Yusuf Mkungula, Principal Secretary in Malawi’s Ministry of Natural Resources & Climate Change.

project addresses key barriers compromising current efforts, including limited capacity and inter-agency coordination, critical knowledge gaps and low levels of awareness in pre- and post-border biosecurity, and inefficient and costly control measures, thereby enabling a more coordinated and cost-effective national response. Within the project, SANBI is responsible for monitoring and controlling new and emerging invasive species, and for operationalising a centralised Biosecurity Information and Risk Analysis System (BIRAS) to support coordinated, evidence-based decision-making. During the 2025/2026 financial year, research on seven taxa was completed, with species dossiers and project plans developed to inform targeted interventions. Clearing operations targeting *Agonis flexuosa*, *Callitris rhomboidea* and *C. preissii* were implemented in the Eastern and Western Cape, with over 1 000 individuals detected and removed, contributing to limiting spread and reducing future control requirements. Progress was also made on BIRAS, with an implementation plan developed and initial system design initiated, laying the foundation for a coordinated national biosecurity information system.

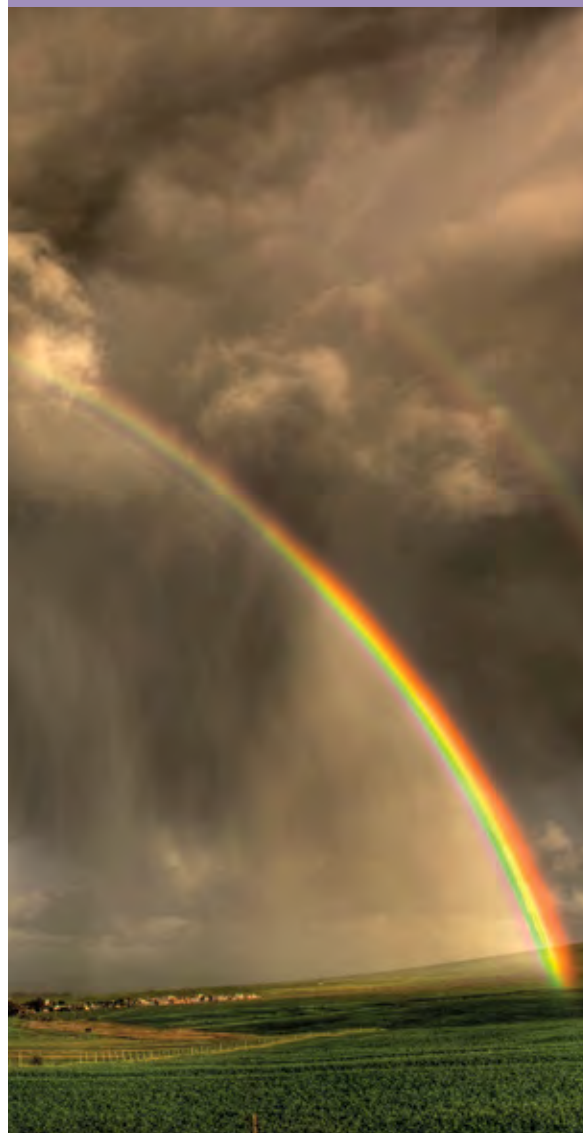


PURPOSE

- Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence, and policy support for decision-makers.

OUTCOMES

- **Strategic outcome 2:** An improved state of biodiversity achieved through evidence-based policy and decision-making.



Division: Biodiversity Information and Policy Advice

SANBI's Biodiversity Information and Policy Advice (BIPA) Division translates biodiversity science into policy and action. Knowledge generated by SANBI and its partners is interpreted into decision-support tools, providing science-based policy advice and mainstreaming biodiversity assets and ecological infrastructure in other sectors. The division works within the context of South Africa's development goals, using biodiversity science to understand how healthy ecological infrastructure can deliver services and improve livelihoods and well-being of people.

Through spatial biodiversity prioritisation and planning, biodiversity priority areas are identified, which are then used to inform expansion of the conservation estate, investment in ecological infrastructure, and mainstream biodiversity into land-use planning and environmental management in a range of sectors. Pilot projects, implemented in collaboration with partners, demonstrate improved approaches to managing biodiversity and ecological infrastructure and highlight the value of conserving biodiversity and its contribution to socio-economic development. These projects contribute to growing capacity and skills in young professionals enabling them to provide policy advice and support mainstreaming initiatives.

Information management is vital to ensure that biodiversity data and knowledge are collated, co-ordinated and made accessible to a range of users across different sectors. SANBI's Biodiversity Advisor (<https://biodiversityadvisor.sanbi.org/>) provides free, user-friendly access to biodiversity data and information, knowledge products and value-added tools to support the integration of biodiversity considerations into planning and decision-making.

sanbi.org/) provides free, user-friendly access to biodiversity data and information, knowledge products and value-added tools to support the integration of biodiversity considerations into planning and decision-making.

Programme highlights

- Launched the SANBI Technical and Scientific Cooperation Support Centre.
- Launched the National Biodiversity Offsets Register.
- Secured R90 million from the Global Environmental Facility (GEF) for the thriving people and nature project.
- Initiated a project to build capacity in nature finance in partnership with the Agence Française de Développement and the Office Français de la Biodiversité.
- Built capacity in citizen scientists, communities, traditional health practitioners and government officials, with a focus on youth, to support investing in ecological infrastructure and building the biodiversity economy.
- Played a policy advice leadership role to guide the implementation of Other Effective Area-based Conservation Measures (OECMs) in South Africa.

- Mobilised the G20 leadership to support and strengthen the operationalisation of technical and scientific cooperation support centres.

Policy advice and decision support

SANBI provided technical support to the Department of Forestry, Fisheries and the Environment (DFFE) on national and international policy processes:

- SANBI led the review and update of South Africa's 3rd generation National Biodiversity Strategy and Action Plan (NBSAP) 2025–2035 on behalf of DFFE. The process was guided by the Global Biodiversity Frameworks (GBFs) 'whole-of-government and whole-of-society' approach. A National Stakeholder Consultation Meeting convened over 250 participants from government, civil society, youth, academia, business and Indigenous Peoples and Local Communities (IPLCs) and set the tone for the co-creation of national targets and priority actions through the establishment of 19 focus groups.
- SANBI, on behalf of DFFE, coordinated and developed the 7th National Report assessing the country's progress toward implementation of the GBF and national targets in the NBSAP.
- SANBI officials formed part of South Africa's delegation to the 27th meeting of the Subsidiary Body on Scientific, Technical and Technological Advice, and the 1st meeting of the Subsidiary Body on Article 8(j) and Other Provisions, under the Convention on Biological Diversity (CBD). This provided SANBI with a platform to influence scientific, technical and policy guidance feeding into COP17. SANBI was nominated to facilitate a 'Friends of the Chair' process on scientific and technical needs to support implementation of the GBF. SANBI co-hosted and presented at multiple side events showcasing practical tools for integrated spatial planning and highlighting capacity needs in the region.
- SANBI attended the 12th Session of the Plenary of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. SANBI's Director: Biodiversity Policy Advice was elected as the co-chair of the external review panel on improving the effectiveness of the platform. This leadership role strengthens SANBI's visibility and influence within global science policy processes.

Technical and scientific support in the subregion

SANBI was selected as one of 18 international organisations to host a CBD regional or sub-regional technical and scientific cooperation support centre. The SANBI Technical and Scientific Cooperation (TSC) Support Centre supports nine Southern African Development Community (SADC) countries, namely Angola, Botswana, Lesotho, Malawi, Mozambique, Namibia, South Africa, Seychelles and Zimbabwe. In this role, SANBI will enable countries to utilise science, technology and innovation to support the implementation of the GBF and their NBSAPs. The support centre was launched in August 2025 at an event bringing together partners, international collaborators, members of the diplomatic community, youth and women representatives, and IPLCs. The event focused on mobilising new strategic partnerships, political and technical support, and financial resources to strengthen operations and long-term impact.

SANBI's TSC Support Centre, through its role as a neutral, science-based institution driving regional collaboration and implementation, achieved the following:

- Two policy advice products highlighting its role in sharing knowledge, supporting partnerships, mobilising resources and strengthening capacity and learning.
- Regional dialogue for member states of the SADC and the East African Community on the revision of national and regional biodiversity strategies and action plans. The dialogue was jointly convened with the United Nations Environment Programme (UNEP), the Food and Agriculture Organisation, the CDB Secretariat, and the International Treaty on Plant Genetic Resources for Food and Agriculture.
- Regional knowledge-sharing workshop on the implementation of OECMs, co-hosted by the IUCN in collaboration with the SANBI TSC Support Centre and the Regional Centre for Mapping of Resources for Development. Participants, focused on advancing OECMs in southern and eastern Africa, shared lessons and experiences on implementing them as an additional mechanism to ensure effective conservation of at least 30% of terrestrial, freshwater, coastal and marine environments by 2030.

- Training of Trainers workshop, which focused on building national capacity to deliver training on biodiversity-based value chains with a strong emphasis on enabling IPLCs. This work contributes to the biodiversity economy by building a national network of skilled trainers who can empower IPLCs and small enterprises with biodiversity knowledge, enabling their inclusion in, and benefit from, the biodiversity economy. Building on the successful workshop, two provincial training workshops, delivered by facilitators trained in the workshop, were held with support from the Deutsche Gesellschaft für Internationale Zusammenarbeit.
 - Hosted the 2025 Universal Greening Organisation Fellowship Cohort, dedicated to strengthening youth involvement in the implementation of Africa's Biodiversity Strategy and Action Plan (BSAP), the SADC BSAP, and national strategies. Passionate young leaders from Kenya, Tanzania and South Africa shared fresh perspectives and energy to advance biodiversity action across the region.
- The SANBI TSC Support Centre participated in the:
- Inaugural Africa Biodiversity Summit, providing an opportunity to explore strategic partnerships, particularly around technical



Key moments from SANBI's Technical and Scientific Cooperation Support Centre activities during the year.

cooperation, capacity building and resource mobilisation. A SANBI young professional participated as a youth representative in a high-level panel on Strengthening Biodiversity Governance in Africa. Her recommendation that youth empowerment and capacity development be explicitly recognised as a prerequisite for long-term sustainability of biodiversity governance was captured as a key message submitted to inform the technical paper on strengthening biodiversity governance.

- G20 Ministerial Segment on Environment, Climate and Sustainability where SANBI, in partnership with DFFE: (i) co-hosted side events to showcase South Africa's experience in revising its NBSAP and preparing the 7th National Report; and (ii) highlight progress and challenges in operationalising TSC Support Centres. SANBI contributed to the technical paper on operationalising technical and scientific cooperation, which was included in the compendium of contributions.

- CBD workshop on the operationalisation of technical and scientific cooperation support centres, providing strategic opportunities to advance and strengthen institutional readiness to support initiatives, to access regional and global funding, and strengthen partnerships. This led to the SANBI TSC Support Centre convening peer learning webinars on the:

- Preparation of 7th National Reports to support the nine member states in identifying gaps and strengthening their reporting processes, convened in partnership with the CDB Secretariat.
- UN Biodiversity Lab (UNBL) spatial data platform to highlight key features relevant to national monitoring and reporting, convened in partnership with UNEP. Case studies from Ghana, Malawi and South Africa demonstrated various applications of UNBL in the African region.
- Sharing of experiences in applying the UNBL to support NBSAP updates, implementation readiness, and preparation of national reports featuring Colombia, Cuba, Ecuador, Ghana, South Africa and Sri Lanka, and convened in partnership with UNBL and the Humboldt Institute.

Investing in ecological infrastructure

SANBI leads programmes of work to facilitate and support investment in ecological infrastructure and mainstream biodiversity and ecological infrastructure into the plans and processes of a range of sectors. Investment in ecological infrastructure for water security, disaster risk reduction and to ensure sustainable land use management are key focus areas.

SANBI's Living Catchments Programme is a collaborative initiative designed to enhance water security by safeguarding, restoring and sustainably managing ecological infrastructure. It brings together communities, government, research institutions and private sector collaborators creating a platform for communication, shared learning and collective efforts to address water-related challenges. The programme participated in key processes and events to support more coordinated action, efficient resource use, and a stronger collective voice in influencing policy and funding for catchment-based initiatives.

The programme focuses on the importance of sustainable partnerships, the value of indige-



Factsheet highlighting the work of the SANBI Technical and Scientific Cooperation Support Centre.

nous knowledge, the development of new skills and capacity, and the role of economic development in supporting catchment management interventions. Municipal engagements, collaboration with traditional authorities and traditional health practitioners, and youth capacity development opportunities are prioritised.

SANBI hosted citizen science awareness workshops in collaboration with Nature Speaks and Responds and the Department of Water Sanitation (DWS), empowering traditional health practitioners and community members to



SANBI, together with key partners, hosted a side event at the Southern African Society of Aquatic Scientists Conference to explore partnership practices 'from source to tap', highlighting the importance of integrated, multisectoral collaboration across catchments.



monitor aquatic ecosystems by building practical skills to assess river health using citizen science tools. SANBI and DWS hosted a World Wetlands Day event at the Itsoseng Traditional Healers Site in Mabopane, Soshanguve. The theme 'Wetlands and Human Wellbeing' celebrated the role of wetlands in supporting both ecological integrity and human wellbeing.

SANBI held stakeholder engagement workshops and provided capacity building support to 13 district municipalities and six metropolitan municipalities. Capacity and skills on investing in ecological infrastructure like wetlands and rivers, guiding biodiversity mainstreaming into municipal planning and decision-making, and project planning and proposal writing were shared.

Expanding the conservation estate

The Biodiversity Economy project, a five-year GEF-funded project, aims to boost the biodiversity economy for communities living in and around protected areas. The project builds on South Africa's National Biodiversity Economy Strategy, which seeks to balance the protection of biodiversity with sustainable use for economic development. Initiated in 2022, in three biodiversity economy nodes, the project will expand land under conservation while ensuring that the communities located within and around these areas reap the benefits associated with their local biodiversity. SANBI, as one of the executing agents of the project, together with DFFE, SANParks, the Eastern Cape Parks and Tourism Agency (ECPTA) and the iSimangaliso Wetland Park Authority, have supported opportunities to increase investment in the three nodes.



Celebrating World Wetlands Day by cleaning up the river and assessing river health using citizen science tools at the Itsoseng site, widely recognised as a space of healing, cultural practice and community connection.



Stakeholder engagement workshop with Vhembe District Municipality showcasing community-led initiatives and building capacity to monitor aquatic ecosystems using citizen science tools.

Supported by SANBI, the Brakfontein Community Nature Reserve in the Eastern Cape:

- Conducted a law enforcement operation in partnership with the ECPTA and the SAPS to curb illegal poaching activities.
- Recorded wildlife births, including zebra, red hartebeest, kudu and warthog, indicating healthy wildlife population trends in the reserve.
- Participated in the ECPTA auction where two hunting packages were sold, contributing to the reserve's revenue generation strategy.
- Developed capacity and skills in basic field ranger and reserve operational activities ensuring the reserve's long-term sustainability through skilled workforce development.
- Participated, together with community members, in a learning visit to a privately operated game-meat processing and butchery enterprise to gain exposure to the operational, regulatory and market requirements of a well-established game-meat enterprise. This knowledge will enhance the communities participation in the biodiversity economy value chain.

SANBI strengthened collaboration and shared learning through its biodiversity stewardship communities of practice by convening strategic platforms bringing together communities, national and provincial government, NGOs and higher education institutes at:

- Inter-Nodal Community Learning Exchange to share experiences on biodiversity stewardship, governance and biodiversity-based livelihoods.
- National Biodiversity Stewardship Technical Working Group to strengthen biodiversity stewardship as a nationally recognised conservation mechanism. The working group reflected on biodiversity stewardship implementation over the last 20 years to guide the development of a knowledge resource focused on biodiversity stewardship in South Africa.
- National Biodiversity Stewardship Legal Reference Group to strengthen the policy, legal and operational foundation for biodiversity stewardship.
- National Land Reform and Biodiversity Stewardship Initiative Reference Group to address challenges and progress in linking conservation with land reform.

SANBI played a leadership role in South Africa's OECM process by convening the national OECM Task Team. Building on lessons from pilot projects, more than 20 years of implementing biodiversity stewardship and the Biodiversity Economy project, the task team aims to domesticate the OECM concept, adapting it to South Africa's diverse landscapes and socio-economic conditions. SANBI supported the development of the draft Norms and Standards, which provide a national framework for recognising conservation outside formal protected areas, and unlocks new mechanisms for inclusive and equitable conservation across communal and private lands.

Sustainability and financing for nature

SANBI is exploring opportunities in nature finance to mainstreaming biodiversity and ecological infrastructure in the finance sector and better understanding nature-related dependencies and risks. This has resulted in participation in webinars and other platforms, engagement with partners and development of project concepts.

DFFE, in collaboration with the United Nations Development Programme (UNDP), SANBI and SANParks hosted the National Biodiversity Offset Conference. The conference addressed challeng-

es and opportunities of biodiversity offsetting as a tool to contribute to sustainable development. As part of the South African Biodiversity Finance project, the National Biodiversity Offset Register, developed by SANBI and operated through a web portal to track and monitor offset projects, was launched.

The Regional Business & Biodiversity Forum, hosted by the CDB Secretariat in collaboration with DFFE, SANBI and the Endangered Wildlife Trust, brought together governments, private sector leaders, financial institutions and knowledge partners to advance the integration of biodiversity into economic decision-making across key sectors. A key theme emerging was the critical role of credible data and scientific evidence in informing decision-making, with Natural Capital Accounting (NCA) highlighted as an important tool.

SANBI participated in the sixth meeting of the NCA Strategic Advisory Group, which provides a strategic platform to reflect on the progress and value generated through NCA implemen-



Launch of the National Biodiversity Offsets Register at the National Biodiversity Offset Conference.



Participants at the Inter-Nodal Community Learning Exchange in Limpopo.

tation, while identifying opportunities to enhance the uptake and impact of NCA in integrated planning and decision-making. SANBI's Chief Director: BIPA was elected as Chair of the Africa NCA Community of Practice. The group is comprised of influential members from across the region including the African Development Bank, the World Bank, United Nations Statistical Division, and the United Nations Economic Commission for Africa.

SANBI was invited to the African Natural Capital Alliance (ANCA) Nature Executive Fellowship (NEF) Programme, a high-level executive training platform targeting senior decision-makers from leading financial institutions, aimed at strengthening capacity to integrate natural capital considerations into financial decision-making. SANBI provided technical content on biodiversity planning, the integration of biodiversity science into NCA, and the translation of science into policy and practice.

SANBI hosted an introduction to nature finance workshop supported by the UNDP, Sustainable Finance Coalition, Agence Française de Développement (AFD) and the Office Français de la Biodiversité (OFB, the French Biodiversity Agency). This resulted in the development of a SANBI-OFB project concept on building an enabling environment for biodiversity finance in South Africa, leveraging French expertise in economic, financial and regulatory instruments to advance innovative financing mechanisms and support scaled investment in nature.

SANBI secured R90 million from the GEF for the project, Thriving people and nature through connected communities for biodiversity, development and livelihoods. This project will take forward SANBI's work on biodiversity stewardship and natural capital accounting, building the biodiversity economy and expanding conservation areas through transformative and effective approaches to promote sustainable use.





PURPOSE

- Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence, and policy support for decision-makers.

OUTCOMES

- **Strategic outcome 2:** An improved state of biodiversity achieved through evidence-based policy and decision-making.



Division: Adaptation Policy and Resourcing

Purpose

Facilitate the conservation, restoration and sustainable management of biodiversity assets and the ecological infrastructure and unlock nature's contribution to people through providing appropriate knowledge, evidence and policy support, and pilot innovative nature-based solutions towards achieving National Development Goals (NDGs).

Output

Implementation of nature-based responses and Ecosystem-based Adaptation (EbA) towards the just transition to a low-carbon economy and climate-resilient society.

SANBI's Adaptation Policy and Resourcing Division (D: APR) champions the mainstreaming and resourcing of climate change adaptation responses, with a particular focus on EbA. This programme of work delivers benefits for both people and the environment and supports the implementation of South Africa's newly promulgated Climate Change Act.

The work of the division is achieved through the following key activities:

- Maintaining SANBI's accreditation as South Africa's only National Implementing Entity of the Adaptation Fund (AF) since 2011, and one of two South African Direct Access Entities of the Green Climate Fund (GCF), since 2016.
- Unlocking international climate finance to secure and manage resources that support the implementation of EbA and Locally Led Adaptation (LLA) projects and activities.

- Providing oversight for the implementation of projects that empower communities to adapt to climate change.
- Advocating for 'direct access' funding modalities that enable developing countries and local communities to exercise greater control over their climate change responses.
- Supporting the mainstreaming of gender inclusivity in biodiversity and climate change sector transformation efforts.
- Providing policy advice that is related to EbA and climate change adaptation.

The impacts of climate change are increasingly evident in South Africa and Africa, with the region expected to warm more rapidly than the global average. Parts of South Africa, particularly the western and interior regions, have experienced warming rates close to or exceeding twice the global average (approximately 2 °C per century). As a result, people and ecosystems will need to adapt to a future characterised by increasingly volatile and unpredictable weather patterns. For climate-vulnerable communities, such adaptation depends on well-resourced, capacitated and locally driven responses. Through its accreditation as a Direct Access Entity of the AF and GCF, SANBI is well-positioned to unlock much-needed resources to support this programme of work.



Programme highlights

- Approval of SANBI's first GCF project; the \$40.1 million 'Scaling up ecosystem-based approaches to managing climate-intensified disaster risks in vulnerable regions of South Africa' (Eco-DRR) project.
- Submission of the \$5 million Concept Note for 'Upscaling and Enhancing the Locally-led Adaptation Small Grants Facility for South Africa (Phase 1)' to the AF for endorsement to full project development.
- Continuation of accreditation with the GCF, following approval of SANBI's institutional self-assessment.
- Re-accreditation with the AF, extending SANBI's accreditation until January 2031.
- Co-development and launch of South Africa's first 'Sub-national climate change fact sheets'.
- Successful close-out of the €2.6 million Government of Flanders (GoF) project, 'Unlocking Climate Finance for Climate Change Adaptation'.

Programme performance

Green Climate Fund

Accreditation under GCF as a Direct Access Entity

The GCF supports direct access, allowing national entities to access funding directly without an international intermediary. Direct access encourages national ownership, community involvement and local innovation, while reducing administrative and institutional complexity.

Following a nomination from the Department of Forestry, Fishing and the Environment (DFFE), SANBI applied for and attained accreditation to receive and manage funds from the GCF as a Direct Access Entity and on behalf of South Africa. SANBI's accreditation with the GCF requires regular review reports and self-assessments. In 2024, SANBI submitted a review covering its first five years as a Direct Access Entity. The GCF approved this End-of-Five-Year Term Report in November 2025, confirming SANBI's continued accreditation. Ongoing accreditation is supported through annual self-assessments, the most recent of which was submitted to the GCF in February 2026.



Restored grasslands in one of the projects funded by the Adaptation Fund and overseen by SANBI.

Approved GCF projects under implementation

In July 2025, SANBI's first GCF project was approved by the GCF Board. The 'Scaling up ecosystem-based approaches to managing climate-intensified disaster risks in vulnerable regions of South Africa' (Eco-DRR) project has a grant value of \$40.1 million from the GCF, and an implementation period of eight years.

The project aims to improve the resilience of communities that are vulnerable to climate change exacerbated floods, droughts and wildfires by adopting EbA and Ecosystem-based Disaster Risk Reduction (Eco-DRR) approaches that support long-term planning for climate change adaptation.

This will be achieved through catchment-based restoration activities that strengthen ecosystem capacity to protect communities and built infrastructure from climate hazards. The project will support locally led adaptation and nature-based livelihoods, enhance community-level disaster preparedness and response, and integrate Eco-DRR considerations into settlement policy and planning. In parallel, it will strengthen the evidence base for Eco-DRR interventions while supporting the large-scale implementation of effective practices. Pathways to increase public sector spending and mobilise private sector investment will promote the sustainable and scalable application of Eco-DRR, integrating scientific, local and Indigenous knowledge systems.

The project signifies a transformative stance on environmental and natural resource management in South Africa, advocating for the integration of climate, biodiversity and human welfare interventions to amplify both socio-economic and biodiversity gains through public-private partnerships. A conscious intention in the project is to ensure that gender is mainstreamed throughout the project cycle.

The project leads are the SANBI, DFFE and the South African Local Government Association (SALGA), the latter on behalf of the National Disaster Management Centre (NDMC), and the project will be implemented in partnership with provinces and district municipalities in the targeted areas within the Eastern Cape, Limpopo, Mpumalanga and North West.

Ultimately, the overall intention is that 68 000 hectares of land in the identified target areas

will be restored or better managed through the project. This will reduce flood damage, improve water quality, increase natural water storage and slow the spread of wildfires. Furthermore, the project will strengthen early warning systems for floods, droughts and wildfires. It will support municipalities, train local leaders and work with communities, including youth and persons living with disabilities, so people know how to respond when disasters strike, thereby building the resilience of more than 5.4 million people to climate impacts, and enhancing social cohesion.

GCF proposals under development

SANBI has several proposals in development, including two that have been formally accepted into the GCF system and approved for Project Preparation Facility support.

First GCF proposal in development: The project entitled 'Ecosystem-based approaches for transforming smallholder farming systems that are vulnerable to the impacts of climate change in South Africa' (EbA-Farm) has a proposed grant value of \$25 million.

This project will adopt a participatory, action-learning and ecosystem-based approach to strengthen the resilience of smallholder and household producers in vulnerable catchments across the Eastern Cape, KwaZulu-Natal, Limpopo and Mpumalanga. The Concept Note was endorsed by the GCF Secretariat, Project



SANBI and GCF engagement at the Pretoria National Botanical Garden in the lead up to the approval of the Eco-DRR project.

Preparation Facility support was secured, and the full funding proposal was developed with national and sub-national stakeholders. In early 2026, Conservation South Africa (CSA) was selected as Executing Entity following a national call for Expression of Interest, led by SANBI and a multi-departmental review panel. The funding proposal was submitted to the GCF in March 2026 with a view to it being considered by the GCF Board for approval in October 2026.

Second GCF proposal in development: The 'Ecosystem-based Adaptation for Water Security in South Africa' (EbA Water) project has a proposed grant value of \$40 million and aims to strengthen water security by safeguarding the ecological integrity of South Africa's Strategic Water Source Areas (SWSAs). The project is led by DFFE and the Department of Water and Sanitation, in collaboration with SANBI. The GCF has endorsed a first-stage Concept Note and approved Project Preparation Facility support. Development of the full funding proposal is underway. Current activities focus on identifying and prioritising target SWSAs through a high-level baseline and climate-change vulnerability assessment, alongside stakeholder consultations. Submission of the full funding proposal to the GCF Board is planned for October 2027.

Adaptation Fund

Accreditation under the Adaptation Fund

The AF also offers Direct Access Accreditation, and SANBI serves as South Africa's only National Implementing Entity (NIE) to the fund. As such, SANBI can support the design, implementation and oversight of projects that enhance climate

resilience in vulnerable communities, including those that leverage biodiversity and ecosystem services.

Accreditation under the AF spans five-year periods, after which entities must apply for re-accreditation. In 2024, at the end of SANBI's second five-year accreditation period, an application for re-accreditation was submitted. After an extensive review period, in February 2026, a notification was received that SANBI had been re-accredited for a further five years, until January 2031.

AF proposals under development

Locally Led Adaptation (LLA) development: The Concept Note for a \$5 million project, 'Upscaling and Enhancing the Locally-led Adaptation Small Grants Facility for South Africa (Phase 1)', has been finalised. The proposed project builds on lessons from the previous AF-supported Small Grants Facility (2015–2021) and expands implementation to four new district municipalities in the Eastern Cape, Free State, KwaZulu-Natal and Mpumalanga. The project aims to strengthen locally led climate adaptation by financing community-driven interventions that reduce vulnerability and build resilience in high-risk districts, while advancing a scalable model for locally led adaptation financing in South Africa. The Concept Note was submitted to the AF Secretariat in December 2025 and technically cleared for Board consideration at the 47th AF Board meeting in April 2026.

Several further project proposals are in development for the GCF and AF. With a combined grant request value of over \$105 million, these initiatives are expected to unlock signifi-



Attendees of the Adaptation 2025 Annual National Implementing Entity Seminar in Addis Ababa, Ethiopia.



Roadshow led by SANBI to introduce and co-develop the Locally-led Adaptation Small Grants Facility project Concept Note with district municipal partners.

cant investments towards delivering tangible benefits for climate vulnerable communities, addressing gender inequities, integrating scientific, local and Indigenous knowledge, engaging the private sector, and supporting South Africa's just transition to a climate resilient society.

Government of Flanders

Unlocking climate finance for climate change adaptation

In 2020, SANBI received €2.6 million in core funding from the Government of Flanders (GoF) for the four-year project 'Unlocking Climate Finance for Climate Change Adaptation'. Project implementation concluded in December 2024, with formal close-out completed in June 2025. As part of the close-out process, an external independent service provider conducted both a performance and a financial audit.

Overall, the project achieved a *Satisfactory* rating, having met and, in some cases, exceeded its objectives. Key achievements included:

- Eight funding proposals were in development, co-led by 26 organisations.
- All proposals were informed by climate science through three academic partnerships and three post-doctoral fellowships.
- Two climate datasets and 53 municipal climate factsheets were produced.
- 208 communication and knowledge products were disseminated.

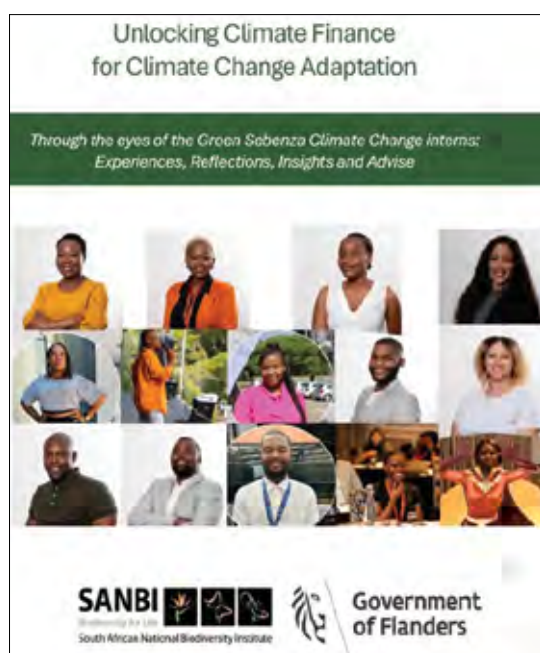
- 47 young professionals were placed at partner institutions.
- Strong gender outcomes were achieved: 64% female participation, seven gender-focused trainings, engagement in four national reporting processes, and a gender research paper and factsheet were developed.

Assessment results were rated as *Highly Satisfactory* for Result areas 2 (Climate science integration) and 3 (Capacity and awareness building), and *Satisfactory* for Result areas 1 (GCF proposal development) and 4 (gender mainstreaming). The development of SANBI's climate finance pipeline benefited substantially from support from the GoF project, with SANBI's first GCF project, the Eco-DRR project, being approved shortly after the GoF project's closure.

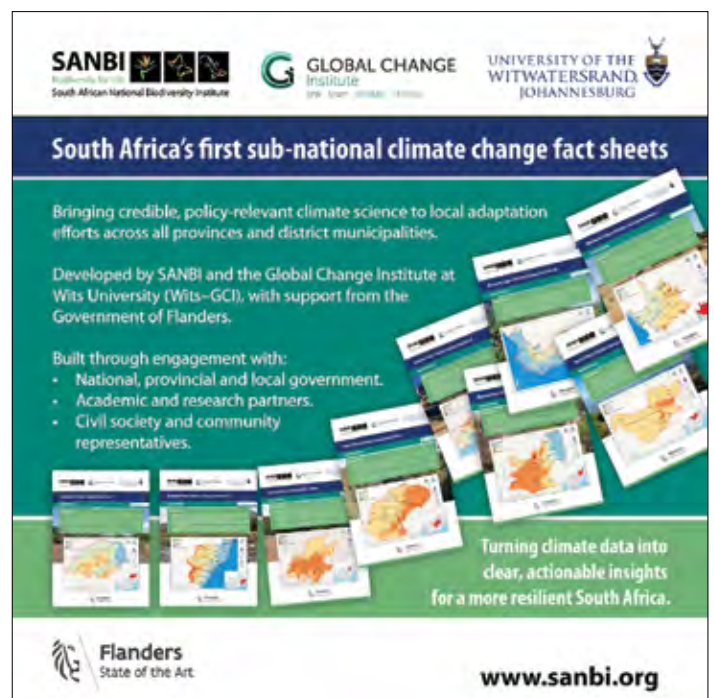
The project received unqualified financial audits throughout its implementation. The outcomes of the project are documented in the close-out report entitled 'The story of the project through the logical framework' and in a dedicated internship booklet entitled *Through the eyes of the Groen Sebenza climate change interns*.

Sub-national climate change fact sheets

With support from the Government of Flanders, SANBI, in partnership with the WITS Global Change Institute, pioneered the development



Government of Flanders' Groen Sebenza climate change interns' reflection booklet.



Media notice marking the launch of the sub-national climate change fact sheets.

of a set of sub-national climate change fact sheets. These products are grounded in the latest climate science, drawing on high-resolution global climate model outputs that are downscaled and integrated with multiple lines of evidence relevant to South Africa. Through a structured and participatory process informed by extensive stakeholder consultation, this evidence is synthesised into clear, credible, and locally relevant key messages to support climate change adaptation across all South African provinces and districts.

The fact sheets are designed to bridge climate science and implementation needs, strengthening adaptation planning and supporting the delivery of the National Climate Change Act (2024). Since their national launch in September 2025, uptake has been strong, with more than 6 000 downloads recorded. In addition, they were showcased at the 3rd G20 Environment and Climate Sustainability Working Group as a practical tool for enhancing climate-informed decision-making. They are also informing SANBI's AF and GCF proposal development pipeline.



SANBI's International Women's Day engagement 2026.

Gender mainstreaming

Women play a vital role in biodiversity conservation, climate resilience and sustainable development, often leading innovation and strengthening community resilience. In recognition of this, SANBI advanced its gender-mainstreaming priorities through targeted initiatives led by D: APR.

As part of National Women's Month in August 2025, SANBI co-hosted a multi-sectoral dialogue with the International Union for Conservation of Nature (IUCN), in partnership with DFFE, Sephaku Cement and Eskom. Held under the theme 'Accelerate Action: emphasising the role of women in environmental sustainability and community livelihoods', the dialogue celebrated women's leadership, strengthened cross-sector partnerships and promoted shared learning. The engagement concluded with a symbolic tree-planting initiative in support of DFFE's One Million Trees Campaign under the presidential Ten Million Trees Programme.

SANBI further marked International Women's Day in March 2026 through an internal engagement themed 'Give to Gain', which encouraged reflection on institutional culture, gender equality and the conditions required to create an inclusive workplace. Together, these initiatives reaffirmed SANBI's commitment to gender equality, social inclusion and the recognition that protecting biodiversity and upholding human dignity are inseparable.

Events and information sharing

The division also participates in communities of practice, workshops and forums to share



Group photo of attendees of the Eco-DRR project Inception Workshop in March 2026.

lessons from project development and implementation, strengthen climate finance practice, and promote direct access modalities. A focus on internal capacity building is maintained by pairing senior and junior staff at national and international engagements, enabling all D: APR staff to gain exposure, build skills, gain confidence and contribute more effectively to SANBI and the broader climate finance sector, transforming how we work in the team.

Some of the key engagements are listed below:

- National Adaptation Funds Advisory Body (NAFAB) Meetings, (12 May 2025, 10 November 2025 & 2 March 2026).
- AF Write-Shop, Recife, Brazil (06–10 May 2025).
- 19th International Conference on Community-Based Adaptation, Recife, Brazil (12–16 May 2025).
- AF 2025 National Implementing Entity Annual Seminar, Addis Ababa, Ethiopia (8–10 September 2025).
- G20 Environment and Climate Sustainability Working Group (ECSWG) 2025 (10 September 2025).
- Adaptation Project Incubator for Africa (APIA) Regional Write-Shop on AF Project Development and Structuring, Dakar, Senegal (16–19 September 2025).
- Eastern Cape Conference on Climate Change, Disaster, Resilience and Just Transition (26 September 2025).
- GCF Africa Dialogue, Addis Ababa, Ethiopia (29 September–1 October 2025).
- SANBI and WITS-GCI launch of the sub-national climate change fact sheets for South Africa (30 September 2025).
- Climate X Youth Inspired Climate Adaptation Webinar (4 November 2025).
- Post-summit reflection on the 3rd African Youth Summit on Biodiversity (12 November 2025).
- 30th session of the United Nations Framework Convention on Climate Change Conference (10–21 November 2025).
- 13th Technical Task Team Meeting on the Proposed Grasslands National Park (15 December 2025).
- Quarterly Intergovernmental Committee on Climate Change Working Group 9 meetings.
- AF 2026 Knowledge Fair Exchange, Panama (23–27 February 2026).
- GCF Ecosystem-based Disaster Risk Reduction (Eco-DRR) Inception Workshop (9–10 March 2026).



Human Capital Development and Transformation

PURPOSE

- Contribute towards the development of the next generation of biodiversity professionals.

OUTCOME

- **Strategic outcome 3:** A transformed, adequately capacitated biodiversity sector and an active citizenry contributing to conservation of natural assets.



Subprogrammes:

Human Resources

Building the talent pipeline

Biodiversity Education and Public Engagement

Careers in the biodiversity sector

Programme 3

Human Resources: Building the talent pipeline

Purpose

Contribute towards the development of the next generation of black biodiversity professionals.

Strategic outcome 3

A transformed, adequately capacitated biodiversity sector and an active citizenry contributing towards conservation of natural assets.

Output indicators

- Number of black undergraduates, graduates and postgraduates in biodiversity-related fields benefitting from SANBI's Human Capital Development (HCD) programmes.
- SANBI's internship programme provides graduates and postgraduates with structured exposure to careers in research and science. The programme also enables research staff to identify highpotential students for continued training and development within SANBI.
- Presented below is feedback from interns hosted during 2025/26, as well as from post-graduate students who have recently completed their studies.

Future Machate

Joan Wrench Kirstenbosch Scholarship intern with Dr Jessica da Silva

Receiving the Joan Wrench Kirstenbosch Scholarship was a pivotal milestone in my professional career, granting me the opportunity to be based at the iconic Kirstenbosch National Botanical Garden. I had aspired to work within these grounds for a long time and seeing that dream materialise was truly profound.

During my tenure, I was integrated into the Leslie Hill Molecular Systematics Laboratory, a hub for

molecular work. Working under Jess, I contributed to several genetic diversity indicator projects for South Africa and Namibia. These initiatives are vital to modern conservation, as they aim to assess population risks using genetic information, complementing Red List criteria and providing a more nuanced understanding of genetic health.

This experience proved to be the perfect bridge between my academic background and professional research. My postgraduate studies focused on phylogenetics and molecular systematics, specifically the utilisation of DNA barcodes for species authentication and combating wildlife



crimes. The programme allowed me to apply these theoretical frameworks to real-world conservation challenges, ensuring that our work translates to tangible protection for biodiversity by informing policy and monitoring efforts.

Beyond our core duties, the programme offered a comprehensive suite of 'soft' and technical skills essential for transitioning from academia to a research environment. Whether through hands-on lab protocols, insightful field excursions, or collaborating with a large, multi-disciplinary team, the exposure was unparalleled. The Kirstenbosch Research Centre (KRC) fosters a flexible environment that encourages scholars to explore different units, allowing us to truly discover our passions.



Caroline Makofane

WWF Environmental Leaders intern with Mr Mahlatse Kgatla

My experience as an intern at SANBI has been both enriching and transformative. I joined SANBI as a WWF Environmental Leaders intern on a one-year contract. I was placed at the National Zoological Gardens Research Unit as a Genetics intern under the supervision of Mahlatse Kgatla. The internship provided me with an invaluable opportunity to learn and apply the theoretical knowledge I gained during my academic journey to real-world biodiversity research.

I gained extensive hands-on laboratory experience, including DNA extraction, gel electrophoresis, DNA amplification (Polymerase Chain Reaction), and preparing samples for sequencing.

These experiences strengthened my technical competence and confidence as a developing scientist. Beyond the laboratory work, I actively participated in science fairs and outreach programmes, where I helped present scientific work to primary, secondary and tertiary students. This greatly improved my communication and presentation skills. I also had the opportunity to join researchers on field trips, assisting with data collection and specimen capturing, which improved my knowledge of fieldwork.

The WWF internship also exposed me to valuable learning opportunities through educational travel, networking with fellow interns, and experiential learning in new environments. In brief, this internship has played a pivotal role in shaping my career path, broadening my understanding of science, and instilling optimism for my future in science.

I am grateful for the opportunity I got as well as the knowledge and experience I have gained.



Sbulelo Dube

Kirstenbosch Scholar with Mr Ntuthuko Mabuya

My time at SANBI has been nothing short of amazing. I joined SANBI in 2023 as a Work Integrated Learning (WIL) student, and that was the beginning of many great opportunities. In 2024, I was honoured to be awarded the Kirstenbosch Scholarship to pursue an Advanced Diploma, a journey that continued into 2025 (Postgraduate Diploma).

As a Kirstenbosch scholar, I have worked within a supportive and dynamic team, guided by a supervisor who genuinely wants the best for his students. With SANBI's support, I have now

obtained two qualifications, something I am extremely grateful and proud of. These experiences have strengthened my confidence and motivated me to continue my journey, and I am now looking forward to pursuing my Master's degree.

My project enabled me to work closely with Kirstenbosch horticulturists and a plant recorder, helping me build new professional relationships and gain insight into their work, which sparked new interests. Additionally, I had the opportunity to be part of the Global Genome Initiative (GGI) project, which involved field trips to collect threatened plant species, and one of my key responsibilities was developing and maintaining a living collection of these plants. Working alongside the horticulture team throughout the project gave me valuable practical experience and constant support.

Through this work, I gained strong research skills, including data collection, analysis and interpretation. I also published my first Plant of the Week article, which significantly strengthened my research, writing and science communication skills. One of my favourite aspects of the programme has been participating in workshops and training sessions, which exposed me to diverse areas of conservation and professional development. I am truly grateful for the opportunities SANBI has provided, the wonderful people I have met, and the organisation's continued commitment to developing emerging horticulturists and scientists.

Jade Simoen

WWF Environmental Leaders intern with Dr Jessica da Silva

My journey with SANBI began when I joined as a Genetics intern, where I was introduced to the essential role of genetic data in biodiversity conservation and national reporting. After completing my Master's degree in Conservation Biology, I was eager to contribute to work that connects molecular data to applied conservation planning. The internship has given me a unique opportunity to engage directly with this interface between science and application.

During my time at SANBI, I supported projects aimed at strengthening the integration of genetic information into biodiversity assessments and conservation frameworks (e.g., National Red Listing). I assisted with compiling and synthesising genetic data for South African mammal



and amphibian species, evaluating patterns of genetic diversity, population structure, and potential conservation risks. This work contributed to broader national reporting processes, in particular the National Biodiversity Assessment, where genetic considerations are increasingly recognised as vital components of species resilience and long-term adaptive potential. It also contributed to expanding my scientific profile, as I was a co-author on a recently submitted publication.

A key part of my role involved reviewing scientific literature, organising datasets, and helping translate complex genetic concepts into accessible summaries for interdisciplinary teams. Through this, I gained valuable experience in communicating technical information to conservation practitioners and policy stakeholders. I also developed a deep understanding of the practical challenges of genetic monitoring, particularly in data-limited and resource-constrained contexts.

Beyond technical skills, my internship strengthened my confidence as a young conservation scientist working within a national institute. I am sincerely grateful for my mentor (Jessica da Silva) and the collaborative environment at SANBI, which has allowed me to grow academically and professionally while contributing to conservation in South Africa.

Lebogang Mokwatsi

WWF Environmental Leaders intern with Dr Natasha Lombard

My experience as a WWF intern in plant taxonomy has been both academically enriching and professionally transformative. My research



focused on the taxonomy of *Thesium* species within Gauteng and contributed to the compilation of a provincial species checklist and detailed data matrix with morphological characters. This involved herbarium studies (examination of type specimens), fieldwork and species identification, which strengthened my taxonomic analysis skills.

The experience also deepened my understanding of how accurate taxonomy serves as a fundamental pillar for effective ethnobotanical research, biodiversity assessments, and conservation planning. Beyond technical skills, the internship was instrumental in my professional growth. I developed greater skills in data management, physical curation, scientific writing and presenting research findings.

I am especially grateful for the exceptional mentorship and guidance I received from my supervisor, Dr Natasha Lombard. Her unwavering support, and high academic and scientific standards have significantly shaped my development as a young plant taxonomist. Her mentorship has been directly instrumental in facilitating the continuation of the internship research at the University of Johannesburg, where I will pursue my MSc in Botany under her supervision, alongside Prof. Ben-Erik van Wyk. The internship has laid a strong foundation for my postgraduate journey, and I remain deeply appreciative of the opportunity to contribute to SANBI's work while growing as a researcher.

Londiwe Makhaye

WWF Environmental Leaders intern with Ms Sediqa Khatieb

My journey with SANBI began in 2024 as an Ecological Infrastructure intern under the Ecolog-



ical Infrastructure for Water Security Project. My role combined GIS work with active participation in stakeholder engagements, broadening my understanding of conservation and showing me that it extends beyond spatial data to the relationships and partnerships that create real-world impact.

In 2025, I transitioned into a GIS Technician intern role under the WWF-SA Environmental Leaders Graduate Programme, where my role became more technical. I strengthened my skills in spatial analysis, data cleaning, database management, technical support, and also built coding skills. I developed experience in national and international biodiversity reporting, with a major highlight being my role as a member of the technical coordination team compiling South Africa's 7th National Report to the Convention on Biological Diversity. I contributed to the collection, analysis and interpretation of biodiversity data and led the technical population of South Africa's online submission through the CBD's Online Reporting Tool.

I also worked on the Mapping of South Africa's Essential Life Support Action Areas project, where I created metadata for inclusion on the UN Biodiversity Lab geospatial platform. In addition, I provided GIS and technical support to the animal species component of the 2025 National Biodiversity Assessment and contributed to South Africa's State of the Environment Report.

I am grateful for my supervisor, Sediqa Khatieb, whose high standards and encouragement of independent thinking strengthened my critical thinking, independence and confidence in navigating complex technical work. My internship journey with SANBI has been enriching as it has

equipped me with insight into the social, technical and scientific dimensions of biodiversity conservation.



Thembuluwo Maduwa

SANBI-funded Postgraduate Diploma student with Mr Mpho Mathalauga

I began my journey at SANBI in 2019 as a volunteer completing my Work Integrated Learning (WIL) internship under the mentorship of Mr Ntuthuko Mabuya. During this period, I developed a strong passion for conservation and biodiversity.

From 2021 to 2022 I was appointed as an intern at the Thohoyandou National Botanical Garden, after which I was offered a Trainee position. In 2023, I was awarded Best Conservation Project at the Horticultural Enrichment Forum. At the time the garden did not have a horticulturist, and I was required to cover multiple horticultural responsibilities, which significantly contributed to the development on my practical skills and experience.

Through my various roles, I was exposed to various outputs, including horticultural research and development, human capital development, curation of living collections, horticultural maintenance and development, plant conservation and collaboration. I am grateful to my supervisors, mentors and fellow horticulturists for their guidance and continuous support during my WIL internship and traineeship.

I also had the opportunity to engage with horticulturists from various gardens which motivated me to study further with a focus on plant conser-

vation and medicinal plants to boost my skills and knowledge.

In 2024, I applied for a SANBI postgraduate bursary, and I was awarded funding to study at Tshwane University of Technology in 2025. My research project focused on 'Vegetative propagation of *Warburgia salutaris*' under supervision of former senior horticulturist Mpho Mathalauga. I chose this project due to my growing passion for medicinal plants.

The bursary not only assisted with tuition fees but also supported other academic expenses, for which I am deeply grateful. I was awarded the best Postgraduate Diploma research project at the Horticultural Enrichment Forum in 2025.



Ruth Senokoane

WWF Environmental Leaders intern with Dr Mamohale Chaisi

I was fortunate to be offered an internship by the Worldwide Fund for Nature (WWF), which placed me at SANBI under the supervision of Dr Mamohale Chaisi. My internship experience shaped me both personally and professionally. I was given the opportunity to participate in various projects led by Dr Chaisi and her team, which broadened my understanding of molecular biology techniques and allowed me to hone existing skills while learning new ones.

My diverse experiences gave me a new perspective on research. Unlike university settings, working at a research institute like SANBI reveals the real-world impact of your work across disciplines, a revelation that deepened my appreciation for the contributions that I have

made. Moreover, my time with SANBI has been truly empowering, helping me to become a self-sufficient, confident individual capable of overcoming challenges.

Therefore, I would like to thank WWF and SANBI for granting me this opportunity. Most importantly, I would like to thank my mentor and all the people who supported me with their time and patience.



Dr Asekho Mantintsilili

Joan Wrench Kirstenbosch Scholarship Doctoral student with Prof. Colleen Seymour

I began my PhD studies at Nelson Mandela University in February 2022, funded by SANBI. My research focused on the ecological impacts of fires and supplementary feeding within fire-stimulated bird pollination systems in the Cape Floristic Region of South Africa. The study was supervised by Dr Anina Coetzee, with co-supervision from Prof. Colleen L. Seymour (SANBI and Stellenbosch University) and Prof. Sjirk Geerts (Cape Peninsula University of Technology).

Through field experiments, observations and supplementary feeding trials, my research highlighted the resilience of fire-stimulated bird-pollinated plants. It emphasised the critical role of resource availability, as influenced by rainfall and landscape connectivity, in pollinator dynamics. This work has led to three peer-reviewed articles published in international journals, including *Environmental Management*, *South African Journal of Botany* and *Plant Biology*.

Presenting my findings at national conferences and postgraduate events, such as the Fynbos

Forum and the Horticultural Enrichment Forum, has enhanced my communication skills and broadened my professional network. I also thoroughly enjoyed the numerous field trips across various locations in the Western Cape during my PhD studies. Overall, the support from SANBI has been invaluable in equipping me with the skills, knowledge, and opportunities to significantly contribute to biodiversity conservation.



Kezia Samuels

Joan Wrench Kirstenbosch Scholarship Honours student with Prof. Ruan Veldtman

My journey with SANBI began in November 2020, when I worked as a Research Assistant (RA) under the supervision of Prof. Ruan Veldtman. Having recently completed a BSc in Biodiversity & Ecology from Stellenbosch University, I was eager to gain hands-on experience in the field of biological sciences.

While working with Prof. Veldtman, I developed a great interest in invasive eusocial wasps, and I gained valuable knowledge and skills. My time at SANBI prompted me to seriously think about my future academic career.

In the years that followed, I ventured into other spheres of biological sciences. Then, in November 2024, I was awarded the Joan Wrench Kirstenbosch Scholarship, enabling me to pursue an Honours degree in the 2025 academic year. This was an amazing opportunity; one I grabbed with both hands! Particularly because I recalled writing an article where I stated that I hoped to one day complete a postgraduate degree focused on the Vespids I had been researching while I was working as an RA.

Although the Honours year was an exceptionally challenging academic year, I gave it my all and I was proud to graduate cum laude. I am deeply grateful to SANBI for funding my Honours degree and for the continued resources and support they continue to offer postgraduate students. I am equally grateful to Prof. Veldtman, whose unwavering belief in my research abilities made a profound difference. I am currently pursuing an MSc degree at the University of the Western Cape (UWC).



Samkelisiwe Mathonsi

Joan Wrench Kirstenbosch Scholarship Honours student with Dr Anthony Magee

Before my journey as a postgraduate student began, I joined SANBI as a Plant Taxonomy intern from April 2023 to March 2025 under the supervision of Aarifah Jakoet. This experience laid a strong foundation for my academic development and later led me to pursue an Honours degree in Biodiversity & Conservation Biology as a Joan Wrench Kirstenbosch Scholar.

The internship provided valuable exposure to herbarium-based research and biodiversity science. Through this experience, I developed important skills in plant identification, scientific observation, data management and research practices. These skills prepared me well for the demands of postgraduate study.

Pursuing my Honours was both rewarding and challenging. The programme required continuous dedication throughout the year, with little time for breaks. Returning to university after taking gap years made the transition particularly demanding, but it also strengthened my

resilience and commitment to completing my studies successfully.

During my Honours studies, I further developed important academic and professional skills, including scientific writing, critical evaluation of scientific literature, data analysis and the effective communication of scientific findings. The financial support provided by SANBI through the Joan Wrench Kirstenbosch Scholarship allowed me to focus on my academic work. In addition, the scientific writing workshop organised by SANBI played a significant role in strengthening my academic writing and contributed greatly to the completion of my thesis.

I am sincerely grateful to my SANBI supervisors, Dr Anthony Magee and Aarifah Jakoet for their mentorship, encouragement and guidance. Their support was invaluable, and without it, completing my Honours degree would not have been possible.



Anelisa Lupondwana

Kirstenbosch Scholar with Mr Ntuthuko Mabuya

My time at SANBI has been a highly enriching and transformative experience, both academically and professionally. As a postgraduate horticulture student based at Kirstenbosch National Botanical Garden, I gained valuable hands-on experience in plant propagation, conservation horticulture and scientific research.

My research focused on developing propagation techniques for two Critically Endangered fynbos legume species, *Aspalathus amoena* and *Cyclopia pubescens*. The study explored both sexual and asexual propagation methods, including seed scarification techniques, seed viability testing

and vegetative propagation using cuttings. The aim of this work was to improve propagation protocols that can support the conservation and restoration of threatened plant species within the Cape Floristic Region.

Beyond my research activities, the programme also provided exposure to the broader operations of a national botanical garden. I gained practical experience in nursery management, plant maintenance and the documentation of plant collections, while engaging with horticulturists and fellow interns across multiple disciplines. This multidisciplinary environment enhanced both my technical skills and my understanding of conservation horticulture.

One of the highlights of my time at SANBI was presenting my research at the Horticultural Enrichment Forum, where I was honoured to receive second place for the Best Advanced and Postgraduate Diploma Research Project in both 2024 and 2025. I also contributed to science communication by publishing a 'Plant of the Week' article on *Aspalathus amoena*.

This experience has strengthened my commitment to plant conservation and research. I am deeply grateful for the mentorship, opportunities and supportive environment at SANBI, which have played an important role in shaping my development as a horticulturist.



Maryam Burger

Joan Wrench Kirstenbosch Scholarship Master's student with Prof. Colleen Seymour

I am deeply grateful for being awarded a Joan Wrench Kirstenbosch Scholarship to pursue a MSc in Statistical Ecology, starting in 2024, and

ending recently with a distinction! I have always been passionate about the conservation of biodiversity, because I understand how fundamental the well-being of our natural resources is to the sustainability of human life.

I spent some years as a teacher in underprivileged high schools, saving money to return for an honours in biological sciences in 2023. My experiences in schools fuelled my desire to contribute to the ongoing struggle to improve the quality of life for people in South Africa. My contribution is in the form of trying to better understand the way in which we model and interpret data related to the ongoing changes in our natural systems.

My MSc was about modelling the dynamics of population and growth changes in a long-term field experiment in the Cape Floristic Region. I looked at modelling survival, population growth rates and productivity of fynbos and renosterveld vegetation in response to experimentally altered rainfall. Throughout the MSc I have learned a lot of fieldwork skills, having counted and measured about 5 000 plants, twice! I am so grateful to SANBI for this life-changing opportunity to become a researcher and contribute toward building a sustainable future for all South Africans.

I am very excited that my PhD will be a continuation of this journey, under the amazing supervision of Prof. Seymour and Prof. Res Altwegg from the University of Cape Town (UCT).

Siphokazi Ngxongo

Biological Invasions-funded Master's student with Dr Mlungele Nsikani

My SANBI-funded master's research began in 2024 and has been an incredibly valuable and formative experience. My study focused on assessing the invasive potential and management of five *Melaleuca* species in South Africa: *Melaleuca armillaris*, *Melaleuca cruenta*, *Melaleuca diosmifolia*, *Melaleuca elliptica*, and *Melaleuca quadrifida*. The research aimed to better understand their current distribution, their potential spread under changing climatic conditions, and the implications for biodiversity management.

Through this work, I gained hands-on experience in ecological data collection, field surveys, and spatial analysis. Conducting fieldwork allowed me to observe invasive plant dynamics in natural ecosystems, while working with species distribution models helped me explore



how environmental variables influence species distributions. Integrating field observations with analytical approaches strengthened my understanding of invasion ecology and the tools used to inform evidence-based management decisions.

Being part of the SANBI postgraduate programme also exposed me to a network of scientists, conservation practitioners and fellow students who are dedicated to protecting South Africa's biodiversity. The opportunity to contribute to research that supports national biodiversity priorities has been both inspiring and motivating.

Beyond the technical skills gained, this experience helped me grow as an early-career scientist. I developed confidence in communicating scientific ideas, collaborating with others, and thinking critically about conservation challenges. I am grateful for the mentorship and support provided through SANBI, and I look forward to continuing to contribute to research and management efforts that address invasive species and support the conservation of South Africa's unique ecosystems.

Dr Dikobe Molepo

Joan Wrench Kirstenbosch Scholarship Doctoral student with Prof. Ruan Veldtman (and former SANBI employee Dr Tlou Masehela)

I was awarded the opportunity to pursue a PhD at Stellenbosch University funded by the Joan Wrench Kirstenbosch Scholarship. My research investigated the diet and potential spread of the alien and invasive wasp *Vespula germanica* in the Western Cape, South Africa. This study inte-



grated DNA barcoding, bioclimatic modelling and habitat analysis to better understand the species' ecological dynamics. The project was supervised by Prof. Ruan Veldtman (Stellenbosch University & SANBI), Dr Tlou Masehela (Department of Forestry, Fisheries and the Environment), Dr Barbara van Asch (Stellenbosch University), Dr Derek Daly (Liverpool) and Prof. Pia Addison (Stellenbosch University). I am sincerely grateful for their constant support, invaluable mentorship and expert guidance, which played a significant role in shaping both the project and my development as an early-career researcher.

The findings of my study contribute to the global understanding of habitat-driven dietary patterns of *Vespula germanica*, as well as its distribution patterns influenced by climate, land use and habitat types, therefore supporting the development of context-specific management and eradication strategies for this invasive species.

I started my journey at SANBI as a DST-NRF intern and research assistant under the mentorship of Dr Theresa Sethusa. I am sincerely grateful to have had these opportunities and especially grateful to Dr Sethusa for her supervision, professional guidance and encouragement.

My association with SANBI has been very beneficial and overall, it has been a deeply rewarding and fulfilling experience.

Athandile Mehlwana

Biological Invasions-funded Master's student with Prof. Ruan Veldtman

My journey with SANBI began in 2023 when I was selected as a Project Development intern. The purpose of the internship was to support



the development of my research proposal for my MSc at Stellenbosch University under the supervision of Prof. Ruan Veldtman. During the internship, I worked in the genetics department, where I assisted with species identification using both morphological characteristics and molecular techniques. This experience strengthened my laboratory skills and provided valuable exposure to genetic and taxonomic research methods.

In 2024, I was awarded the SANBI Scholarship and enrolled at Stellenbosch University to pursue my Master's degree. My research focused on biological invasion risk assessment, specifically evaluating the potential introduction and establishment of *Lymantria dispar* (spongy moth), a globally recognised invasive forest pest in South Africa. The study analysed international shipping traffic data and assessed vegetation surrounding major ports to determine habitat suitability following transport.

Through my master's studies, I gained valuable experience in invasion risk assessment, data analysis and environmental assessment. I also developed skills in handling large datasets, analysing international shipping pathways, and assessing ecological factors that influence species establishment. In addition, the project strengthened my scientific writing, research design and critical thinking skills.

The findings from my study will contribute to understanding how invasive species may enter and establish in South Africa. Such insights are valuable for government agencies responsible for biosecurity and invasive species management, as effective prevention requires knowledge of introduction pathways, invasion risks and environmental susceptibility. I am grateful to SANBI

for the opportunity to further my studies and to Prof Ruan Veldtman for his mentorship and support throughout my academic journey.



Lesibana Sedibana

Biological Invasions-funded Master's student supported by Ms Thulisile Jaca

My journey with the South African National Biodiversity Institute (SANBI) began when I joined as a project development intern, hosted within the Department of Geography at the University of Johannesburg.

A year later, I commenced my master's degree, funded by SANBI, where I investigated the invasiveness of *Equisetum hyemale* under the supervision of Prof. Kowiyou Yessoufou and

Dr Mahlatse Kganyago. Throughout my master's journey, I significantly advanced my geospatial competencies, particularly in image spectroscopy, and developed a strong foundation in biological invasions, risk analysis, and the application of remote sensing in invasion ecology.

I presented my work at several conferences and produced one published article, with another currently under review. This research experience sparked new curiosity and inquisitiveness, leading me to pursue a PhD to answer critical questions in the field of biological invasions.

Beyond the technical skills gained, this journey afforded me valuable opportunities to supervise students, teach, and collaborate with fellow researchers. The highlights have been developing my scientific communication skills through conference presentations, which, combined with supervision and publication experience, have made me a more independent researcher.

I remain grateful to my supervisors and to SANBI for enabling me to contribute meaningfully to the advancement of invasion biology.



Sibonelo Mhlongo

Joan Wrench Kirstenbosch Scholarship intern with Dr Mlungile Nsikani

My journey with SANBI has been one of growth, discovery and deep gratitude. I first walked through SANBI's doors in 2021 as a Groen Sebenza intern, not fully aware of how profound-

ly the experience would shape my career and academic path. Those early days introduced me to a community of passionate people and to work that felt meaningful and aligned with who I wanted to become.

When my internship ended in March 2023, SANBI continued to believe in me by funding my MSc, which I completed in 2024. That support was more than financial; it was a vote of confidence that carried me through the challenges of post-graduate research.

In April 2025, I was fortunate to return as a Joan Wrench Kirstenbosch Scholarship intern, a role that allowed me to reconnect with the teams and projects that had inspired me from the beginning. Although the contract runs until 2027, I find myself taking another step forward sooner than expected. I will be exiting early to pursue my PhD, once again with SANBI's support.

Looking back, SANBI has been more than just a workplace or funder, it has been a foundation for my development as a scientist. The opportunities, mentorship and encouragement I received here have shaped my identity as a biological invasions scholar. As I move into the next chapter, I carry with me not only the skills I've gained but also a deep appreciation for SANBI's role in my journey.

In memoriam

Sicelo Sithole

Joan Wrench Kirstenbosch Scholarship intern with Mr Ismail Ebrahim and Mr Thabang Makola

Sicelo Sithole was born on 2 April 1998 and grew up in Illovo, KwaZulu-Natal. Raised in the lush and culturally rich province of KwaZulu-Natal, he developed a deep appreciation for nature and community from an early age – values that would later shape his professional journey.

Sicelo began his conservation career at the Karoo Desert National Botanical Garden, where he served as a Groen Sebenza intern. This opportunity marked the beginning of his commitment to biodiversity conservation and environmental stewardship. Through this programme, he gained foundational knowledge and practical experience in plant conservation and environmental management.

Following his initial internship, he continued at SANBI as a Joan Wrench Kirstenbosch Scholarship intern where he played a significant part in supporting the conservation of confiscated plant species and responding to the growing threat of illegal succulent plant poaching. His core responsibilities included assisting in the management of confiscated plant material received at the garden, conducting fieldwork to survey threatened plant species impacted by the illegal plant trade, and contributing to the research and development of species recovery plans for affected flora.

In addition, he supported the garden's display development initiatives and participated in awareness-raising activities aimed at educating the public about the dangers of illegal plant trade and the importance of conservation.

Throughout his career, Sicelo was known not only for his dedication and professionalism but

also for his warm and humble personality. He was an ever-smiling individual who approached life with positivity and optimism. He enjoyed joking around and had a natural ability to uplift those around him. A passionate sports enthusiast, he loved football, cricket, and rugby, often providing detailed and enthusiastic analyses of matches and players. One of his most endearing traits was his habit of giving everyone a nick-

name – a reflection of his friendly nature and his way of building lasting connections with others.

Sicelo's journey reflects a blend of commitment to environmental conservation and a humbled personality that left a lasting impression on colleagues and friends alike.

Sicelo passed away on 18 December 2025.





PURPOSE

- Contribute towards the development of the next generation of biodiversity professionals.

OUTCOME

- **Strategic outcome 3:** A transformed, adequately capacitated biodiversity sector and an active citizenry contributing to conservation of natural assets.



Biodiversity Education and Public Engagement:

Careers in the biodiversity sector

Outputs

- Number of black undergraduates, graduates and postgraduates in biodiversity-related fields benefitting from SANBI HCD programmes (Work-integrated learning (WIL) internship programmes and postgraduate student studies)
- Teachers trained in biodiversity conservation.
- Schools/education groups participating in 'Kids in Gardens' programme.
- Biodiversity careers awareness programmes hosted.

Output indicators

- Number of black undergraduates, graduates and postgraduates in biodiversity-related fields benefitting from SANBI HCD programmes.
- Work Integrated Learning (WIL) internship programmes and postgraduate student studies.
- Number of beneficiaries trained in biodiversity conservation management.
- Number of education groups participating in the Kids in Gardens (KIG) environmental education programme.
- Number of biodiversity careers awareness programmes hosted.

Highlights

- Set target exceeded as 1 746 education groups were reached against a target of 1 000. In total 48 196 school learners reached in 2025/26 financial year.
- Fourteen (14) environmental theme days celebrated with 7 754 beneficiaries reached.



- Through the Prevention of Biodiversity Crimes programme, 232 members of youth groups, traditional healers and SAPS were trained.
- A total of 3 454 school learners participated in the Biodiversity Careers programme.
- Nineteen (19) institutions of higher learning participated in Biodiversity Careers programme with 1 499 students taking part.
- A total of 633 teachers trained through the Fundisa for Change teacher programme.
- Successfully tracked and traced 1 001 Groen Sebenza (GS) Phase II programme interns.
- Nearly 60% of GS Phase II interns have transitioned into employment with 50.7% of the employed being in the public sector and 41% having remained within the biodiversity sector.

The Biodiversity Education and Public Engagement (BEPE) Programme is a critical driver of implementation of South Africa's Biodiversity Human Capital Development Strategy (BHCDS) and Action Plan (2010–2030). Through a deliberate, inclusive and transformative suite of programmes, BEPE gives practical expression to the BHCDS pipeline approach, nurturing biodi-



Harold Porter National Botanical Garden–KIG Programme.



Walter Sisulu National Botanical Garden–SAASTE Intern- Zwoitwaho Mukwevho – MiniSass Workshop.

versity awareness, skills and career pathways from early childhood through schooling, higher education and into the workplace.

At its core, BEPE recognises that human capital development begins with connection. Developing an early sense of care for nature is foundational to building a capable, committed, and diverse biodiversity workforce. BEPE programmes therefore combine knowledge, inspiration, action and opportunity, ensuring that learning is meaningful, accessible and firmly linked to national development priorities.

- Collectively, BEPE's interventions play a vital role in:
- Strengthening environmental stewardship and responsible citizenship.
- Addressing transformation imperatives within the biodiversity sector.
- Responding to current and future skills needs.
- Building longterm sector resilience and sustainability.
- Implementing the Kids in Gardens (KIG) programme.
- Laying the foundation of the Biodiversity Skills Pipeline.

The KIG programme is a flagship BEPE intervention that directly advances Strategic Objective 1 of the BHCDS: strengthening foundational biodiversity learning in the early years to broaden access and diversify the future biodiversity workforce.

Delivered within South Africa's national botanical gardens, KIG offers immersive, hands-on learning experiences designed to ignite curiosity, imag-



Pretoria National Botanical Garden–Bio-crimes Workshop SAPS.

learner groups were engaged across all centres, surpassing annual targets, reflecting growing demand for highquality, experiential biodiversity education and the programme's strong contribution to the early stages of the BHCDS skills pipeline.

Environmental theme days

Translating awareness into action

Environmental theme days form an important component of BEPE's strategy to support public awareness and participation, as well as behaviour change as envisaged by the BHCDS and broader national biodiversity frameworks.

During the reporting year, 14 national and global environmental theme days were commemorated, engaging learners, community youth and adults in meaningful, contextspecific activities.

These events moved beyond awarenessraising to active participation, enabling beneficiaries to:

- Understand key biodiversity and sustainability challenges.
- Engage in locally relevant environmental action.
- Contribute tangibly to solutions through activities such as tree planting and the establishment of indigenous gardens.

By hosting events both within national botanical gardens and directly in communities, BEPE expanded geographical reach and ensured that biodiversity learning was inclusive, accessible and grounded in lived experience.



Kwa-Zulu Natal National Botanical Garden–Fundisa for Change Workshop.

Biodiversity crime awareness

Protecting biodiversity through knowledge and collective responsibility

Aligned with the BHCDS objective of strengthening societal support for biodiversity conservation, BEPE played a key role in raising awareness of biodiversity crime, including poaching and illegal wildlife trade.

Through targeted workshops and awareness events, delivered in collaboration with key



Kwelera National Botanical Garden–Arbor Day celebrations.



Kwelera National Botanical Garden–KIG Lesson.



Kwa-Zulu Natal National Botanical Garden–Biodiversity Crime workshop – Traditional Healers.

partners, BEPE highlighted priority issues such as cycad and succulent poaching – crimes that undermine ecosystems, economic opportunities and cultural heritage.

A total of 232 beneficiaries were engaged, including:

- School learners.
- Community youth.
- Members of the South African Police Service (SAPS).
- Traditional healers.

These engagements strengthened understanding of the environmental, social and economic



Kwelera National Botanical Garden–Outreach Greening.



Free State National Botanical Garden-Learners from Carel Du Toit investigating the pond and its organisms.

implications of biodiversity crime and reinforced the importance of shared responsibility and crosssector collaboration in protecting South Africa's biodiversity assets.

Biodiversity Careers programme Strengthening the skills and transformation pipeline

The SANBI Biodiversity Careers programme is a cornerstone of BEPE's contribution to the midtupper segments of the BHCDS skills pipeline. The programme responds directly to persistent challenges within the sector, including skills shortages, limited career awareness, and the slow pace of demographic transformation.

By exposing learners and students to the full spectrum of biodiversity and environmental careers, the programme enables informed study choices and supports the development of a diverse, futureready workforce.

Schoolbased career engagement

Through career expos and outreach activities delivered in partnership with SANBI directorates and environmental organisations, high school learners are introduced to biodiversity as a viable, impactful and rewarding career pathway. Each career stand provides clear, structured information on:

- Career functions and responsibilities.
- Required qualifications and training pathways.
- Progression opportunities and potential employers.

In 2025–2026:

- A total of 2 276 high school learners and teachers participated in career expos hosted at SANBI gardens.
- An additional 1 178 learners were reached through ad hoc career expos and fairs.

These engagements play a critical role in building early awareness and demystifying the biodiversity sector for young South Africans.

Higher Education Institution (HEI) careers programme

Bridging the gap between study and employment

Recognising that many university students progress through their studies without clarity on

postgraduation opportunities, BEPE implemented targeted interventions to strengthen career guidance within higher education.

Through career lounges, university career expos and online webinars, BEPE engaged students through 19 career events, providing students with insight into employment pathways, professional development opportunities, and the realities of working within the biodiversity and environmental sector. These interventions directly support BHCDS objectives related to workforce readiness and sector alignment.

Outreach Greening programme

Building skills through community-based action

The Outreach Greening programme contributes to the BHCDS by strengthening community-level biodiversity knowledge and skills while reinforcing the links between healthy ecosystems and human wellbeing.

Aligned with the National Biodiversity Strategy and Action Plan (NBSAP) and National Biodiversity Framework (NBF), the programme supports schools and community organisations to establish and sustain indigenous gardens through a structured, three-year participation model. This includes:

- Horticultural training workshops for schools and communities.
- Ongoing mentorship and technical support.
- Planting guidance and material assistance.

Programme impact

Western Cape (Cape Town): The Kirstenbosch Outreach Greening programme expanded to include Bridgetown High School, Langa High School and one community group, YMCA. Sites selection, stakeholder engagement, and the establishment of the gardens were done at all three sites. A new toolkit is currently being developed and finalised. Despite operational challenges such as transport limitations, key activities were implemented, including procurement of plants, delivery of compost, and regular site visits. Collaboration with the Botanical Society strengthened programme delivery through additional resources and maintenance support. Ongoing monitoring and site visits ensured continued garden development, with garden tools successfully handed over to Lentegeur Hospital, Beacon LSEN, Fairmount High

School and YMCA to further maintain established gardens.

Limpopo (Thohoyandou Botanical Garden):

Two (2) schools are currently being supported. At Mamali Sikhwivhilu Primary School, site visits were conducted and the garden has been extended and maintained. Matangari Primary School was identified as a new school. Three (3) workshops namely, a) People and plants; b) Pace the space; and c) Earth wormers, have been conducted and the garden has been planted. These gardens serve as living classrooms, strengthening local capacity while embedding biodiversity values within everyday community life.

Teacher and teacher education programme

Fundisa for Change

The Fundisa for Change programme remains a strategic pillar in BEPE's contribution to curriculum implementation and educator capacity building, supporting a critical leverage point within the BHCDS skills pipeline.

During the reporting year, 633 teachers and teacher educators across Gauteng, KwaZulu-Natal and Limpopo were trained on priority national themes, including:

- Climate change.
- Water security.



Kwa-Zulu Natal National Botanical Garden-Kgothatso Rallele from SANBI engaging with the students about the green careers in the biodiversity sector at Durban University of Technology Expo at ML Sultan campus.

- Biodiversity conservation.
- Healthy living.

The programme strengthens the education system's ability to deliver Environmental and Education for Sustainable Development (ESD) content effectively, ensuring that biodiversity knowledge reaches millions of learners through formal education channels.

Strong partnerships with the Department of Forestry, Fisheries and the Environment (DFFE), Rand Water and Rhodes University continued to enhance quality and reach. Additional impact was achieved through the Keep It Cool – Climate Change Education (KIC-CCE) Project, which focus on building climate resilience in priority education districts in KwaZulu-Natal, Limpopo and Eastern Cape.

The programme also made a significant contributions to curriculum strengthening, supporting curriculum writers and providing technical input to the Department of Basic Education. Important research outputs have been achieved through the programme with three (3) peer reviewed research papers published. One peer reviewed research book titled *Education and Climate Change – Discovering strategies for individual and collective action* was produced by the University of Zululand on the Fundisa for Change: KIC-CCE case study.

Groen Sebenza programme

From skills development to employment outcomes

Many BEPE initiatives were successfully implemented by young professionals participating in the Groen Sebenza programme, simultaneously strengthening programme delivery and contributing to workplacebased skills development in line with the BHCDS.

Groen Sebenza Phase II: Track and Trace

Following the conclusion of Groen Sebenza Phase II in December 2024, BEPE undertook a comprehensive Track and Trace exercise to assess postprogramme career trajectories and employment outcomes.

Key outcomes demonstrate strong programme impact:

- A total of 1 001 former interns were successfully tracked.
- Nearly 60% transitioned into employment.

Of those employed:

- 50.7% entered the public sector.
- 41% remained within the biodiversity sector.

While ongoing challenges related to fixedterm contracts remain, the findings clearly affirm



Fundisa for change workshop with: Foundation Phase Lifeskills lead teachers.

Groen Sebenza Phase II as a highly effective mechanism for human capital development, workforce entry and sector capacity building.

Strategic impact summary

Across the full skills pipeline, BEPE programmes operationalise the BHCDS in practical, visible and impactful ways – from inspiring young children, to guiding students, empowering educators, strengthening communities, and enabling young professionals to transition into meaningful work.

Together, these interventions ensure that South Africa's biodiversity sector is not only protected, but peoplecentred, inclusive and futureready.



Learners conducting an ecosystem investigation study for the Gr10 Assessment task at PNBG.



PURPOSE

- Contribute towards the development of the next generation of biodiversity professionals.

OUTCOME

- **Strategic outcome 3:** A transformed, adequately capacitated biodiversity sector and an active citizenry contributing to conservation of natural assets.



Biodiversity Research, Assessment and Monitoring:

Civil society engaged to contribute to science, monitoring and biodiversity conservation

The Custodians of Rare and Endangered Wild-flowers (CREW) Programme, funded by SANBI for the Summer Rainfall Region (SSR) Node and by the Mapula Trust for the Cape Floristic Region (CFR) Node, continues to advance plant conservation through its active network of citizen scientists. During the 2025/26 field season, the CREW nodes carried out 550 targeted field surveys, including in under-sampled biodiversity stewardship sites. These contributions have strengthened understanding of threatened plant populations, distributions, and threats, directly supporting Red List updates and conservation actions. The programme maintains a strong focus on human capital development by building botanical skills among volunteers through training and mentorship. Over the past year, the CREW programme has facilitated a plant conservation guest lecture and iNaturalist workshops with students at 14 Higher Education Institutes.

In a major achievement this year, CREW recorded 9 plant species new to science and rediscovered 6 plant species not seen for a long time. Over the past five years, the programme has documented data for 423 of the 557 known range-restricted species, with 18 of these cryptic species recorded for the first time in the past year.

The Mpumalanga Plant Specialist Group (PSG), through targeted surveys that complement CREW's monitoring efforts, rediscovered the



Critically Rare *Thorncroftia media*, a species last documented in the wild in 1976, during their fieldtrip at the Lekgalameetse Nature Reserve in Limpopo. In the Cape mountains, CREW citizen scientists successfully ascended the high peaks of Misty Peak and Leeurivierberg in the Swellendam section of the Langeberg range, rediscovering *Erica comata* (listed as Data Deficient), a species known only from William



Participants at the CREW CFR Node annual lessons exchange workshop (© Tristan Kruger).



Notable CREW rediscoveries: *Thorncroftia media* (above) (© Simon Attwood) and *Erica comata* (below) (© Ren Hoekstra).



Burchell's 1815 type collection and not recorded for more than 210 years.

iNaturalist: Growing citizen science

SANBI serves as South Africa's national focal point for the iNaturalist platform, curating targeted projects that support national priorities in biodiversity monitoring and management. These include the 'South African Red List of Plants and Animals' project, which aggregates observations of taxa of conservation concern, and the 'NEM:BA Alien Species (South Africa)' project, which supports detection, tracking and management of invasive and prohibited species.

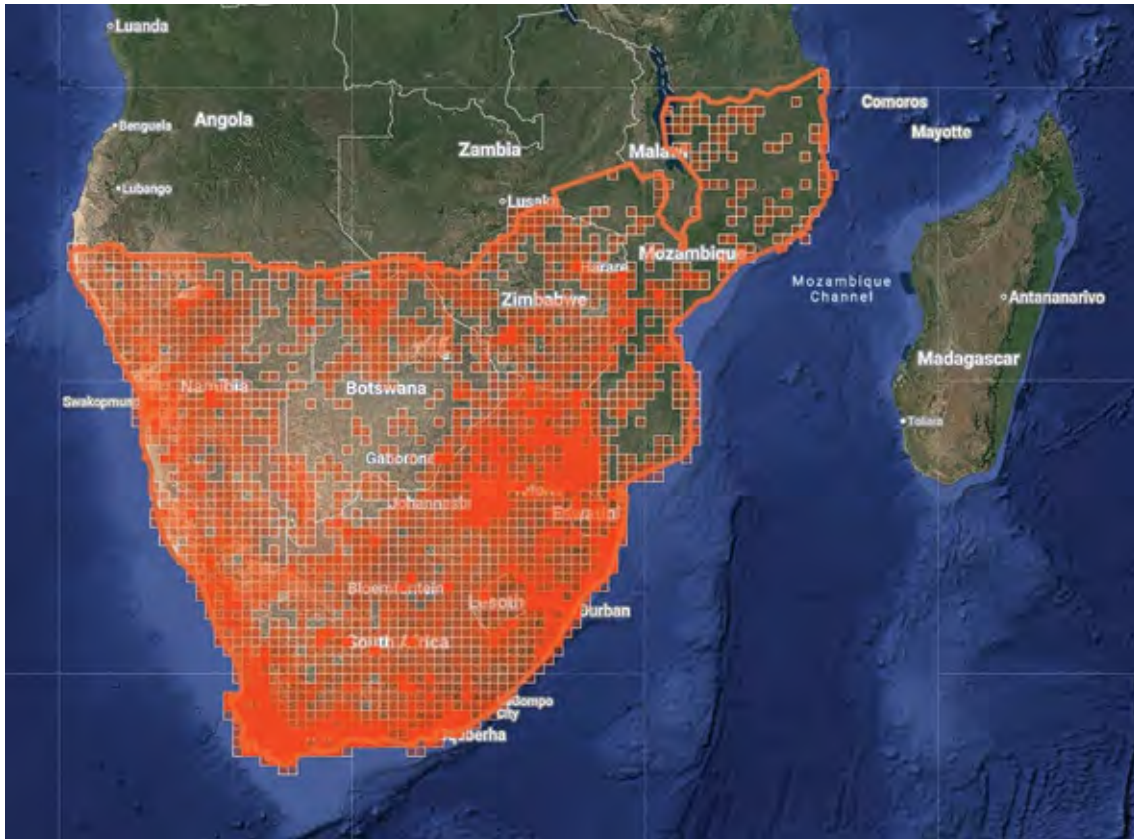
Many protected areas, including biodiversity stewardship sites, already have dedicated iNaturalist projects that facilitate BioBlitzes and regular updating of species lists. These provide valuable data for protected area management and conservation planning, with several additional sites planned for the coming year.

A key milestone this year was the initiation of the iNaturalist Southern African Community in collaboration with institutions from Lesotho, Eswatini, Namibia, Botswana, Zimbabwe, Mozambique and potentially Malawi. This regional community will enable more effective cross-border data sharing, improved species checklists, and a consistent platform for citizen scientists, while supporting reporting obligations under the Global Biodiversity Framework.

Platform growth remains strong, with South Africa contributing 6 683 492 observations of 43 826 species (supported by 27 013 identifiers and 48 741 observers) and the broader southern African region reaching 7 466 752 observations of 49 665 species.

Participation in the annual, global City Nature Challenge and Great Southern BioBlitz events further demonstrated the platform's value through significant records of biodiversity, including taxa of conservation concern, and enhanced regional collaboration. Identification efforts were strengthened via the monthly IDFocus initiative, building on recent ID-a-thons to improve data quality for research and conservation.

SANBI looks forward to the full operationalisation of the iNaturalist Southern African Community, which will enhance coordinated biodiversity monitoring and data sharing across the region.



The iNaturalist Southern African Community will foster regional collaboration in biodiversity monitoring across southern Africa (<https://www.inaturalist.org/observations>).



Citizen scientists participating in the City Nature Challenge 2025 on Durban's rocky shores, documenting inter-tidal species through the iNaturalist platform (© Suvarna Parbhoo Mohan).

Administration

PURPOSE:

- Promote sustainability through effective resource utilisation, income generation and good governance.

OUTCOME:

- **Strategic outcome 4:** Improved financial sustainability through innovative and diverse revenue generation initiatives.



Subprogrammes:

Business Innovation and technology

Governance, Risk and Compliance

Marketing, Communication and Commercialisation

Human resources

Programme 4

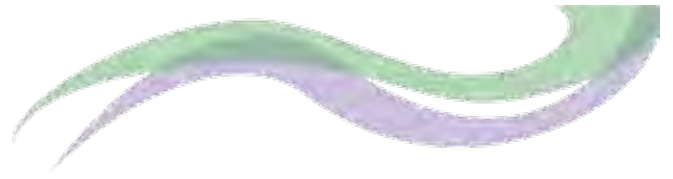
Business innovation and technology

PURPOSE:

- To drive SANBI business by creating value for all its stakeholders.
- To increase operational efficiency through implementation and maintenance of modern technologies.

OUTCOME:

- **Strategic outcome 4:** Improved financial sustainability through innovative and diverse revenue generation initiatives.



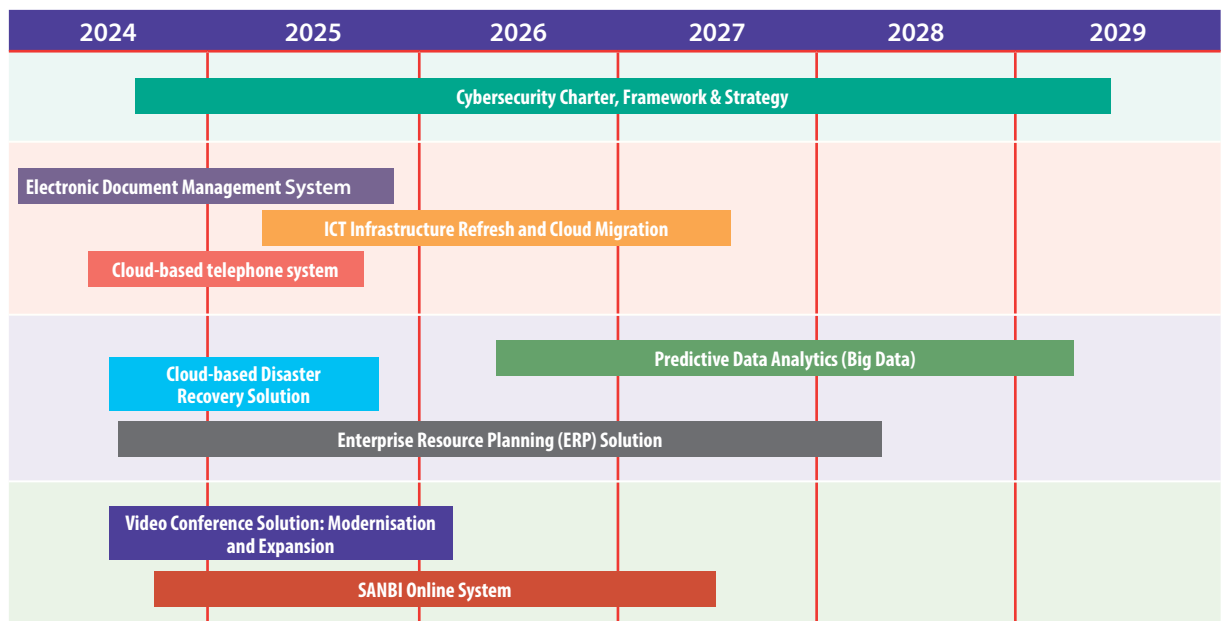
Availability of ICT systems is critical for any business as it contributes towards productivity and efficient communication.

To improve the information security posture of the organisation, which would result in the adequate protection of SANBI's information assets.

To build internal ICT capacity to provide a cost-effective service to business, ensure greater flexibility and have more control over critical functions and decisions.

Programme Performance

The focus areas for the 2025–2026 financial year were:



A roadmap was developed to visualise how SANBI is planning to implement the priorities of the Digital Transformation Strategy

During the financial year, the following initiatives and performance targets were successfully achieved:

- Implemented a cloud-based disaster recovery solution, to ensure business continuity by restoring ICT infrastructure, data and operations after an unplanned disruption.
- Implemented an electronic document management system (EDMS), to store and track business file, and provide a secure and centralised digital repository.
- Developed an ICT organogram which which is aligned with the approved Digital Transformation Strategy.

For the next five (5) years SANBI will focus on the implementation of the digital technologies. Digital transformation is not only about implementation of the digital technologies, but it is also about the reconfiguration of SANBI business processes as well as change management.

Systems, processes, workflows, and culture are all part of digital transformation process. This transformation brings together data across areas to work together and effectively. For many organisations, the driver for digital transformation is cost effectiveness. For example, migrating systems and data to cloud lowers operational costs, frees up software and hardware costs, as well as ICT personnel to work on other projects.

Cybersecurity Solutions • Protect SANBI information assets • Improve security posture • Prevent financial fraud • Prevent reputational damage
Electronic Document Management System (EDMS) • Saves time and money • Central repository • Document security and control • Data management
ICT Infrastructure Refresh and Cloud migration • Enable collaborations • Operational efficiencies • Reliable service • Save cost • High availability • Mobility and flexibility
Cloud-based Telephony • Reduce cost of hardware • Mobility • Improve productivity • Accessible on multiple devices
Cloud-based Disaster Recovery Solution • Reduce complexities • High scalability • Reduce infrastructure costs • Less downtime • High reliability
Modern Video Conference Solution • Reduce travel time and cost • Increase productivity • Integrate with other digital solutions • Reliable and easy to support and maintain
Enterprise Resource Planning (ERP) Solution • Business processes integration • Real-time reporting • Optimise business processes • Collaboration • Centralised data
SANBI Online System (eCommerce) • Reduce paperwork • Reduce long queues • Ease of making bookings and payments • Access to customer data • Easy to showcase best sellers
Big Data • Breaks up data and analysis • Faster processing • Uses Artificial Intelligence for analysis • Data lakes



Governance, Risk and Compliance

(Enterprise Risk Management)

PURPOSE:

- Promote sustainability through effective resource utilisation, income generation and good governance.

OUTCOME:

- **Strategic outcome 4:** Improved financial sustainability through innovative and diverse revenue generation initiatives.

Purpose

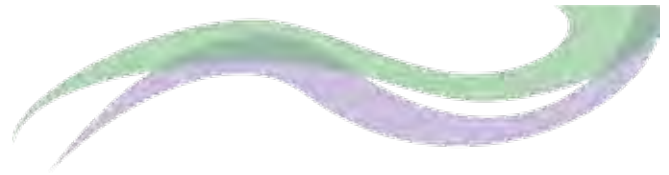
Promote sustainability through effective resource utilisation, income generation and good governance.

Output

Effective Risk, Supply Chain and Financial management system developed and implemented.

Enterprise risk management.

To support the achievement of its strategic objectives, SANBI continued to implement risk management processes in line with the approved Risk Management Policy. A comprehensive risk assessment was undertaken with executive management to update the strategic risk register. Strategic risks are classified in accordance with the integrated reporting framework as follows:



- Human capital
- Financial capital
- Infrastructure capital
- Intellectual property capital
- Social and relationship capital and
- Natural environmental capital.

Operational risk registers were also developed in collaboration with designated risk owners. These assessments provided a foundation for internal audit plans and were aligned with the annual performance plans to ensure that risk management efforts effectively contributed to improved organisational performance.

The outcomes of the risk assessment were evaluated by the Audit and Risk Committee and subsequently endorsed by the SANBI Board. Ongoing monitoring efforts enabled the continuous identification of emerging risks, which in turn supported improvements in the Institute's overall performance.

Business continuity management.

SANBI is currently implementing Business Continuity Management Policy, with ongoing Business Impact Analyses and validation processes aimed at identifying gaps and ensuring that the Business Continuity Plans are accurately revised and kept up to date.

Disaster risk management plan.

SANBI, in collaboration with the Department of Forestry, Fisheries and the Environment (DFFE) and the National Disaster Management Centre (NDMC), developed a Disaster Risk Management Plan (DRMP) in line with the Disaster Management Act, No. 57 of 2002, which was approved by the Board in February 2025. The DRMP aims to establish a consistent approach to assessing and monitoring disaster risks, implementing comprehensive disaster risk management strategies, and ensuring efficient and effective disaster response, recovery, and rehabilitation. In addition, DRM implementation plan was developed, and its implementation is monitored on a quarterly basis. Inspections are underway to validate the controls with a primary focus on flood and fire risks. The purpose is to assess the effectiveness of the mitigation measures implemented to minimize the impact should these risks materialise. Garden maintenance plans are also being executed to support the monitoring and management of disaster-related incidents. It is important to note that SANBI participates in Joint Operation Centres (JOCs) and the Local Government Support Forums, established by municipalities in collaboration with DFFE to ensure coordinated support in the event of a disaster.

Fraud prevention

SANBI's Fraud Prevention Policy and Plan outlines the mechanisms for effective fraud prevention. To support this, the Risk Management and Fraud Prevention Committee (RMFPC) was established to oversee the implementation of both the Risk Management and Fraud Prevention policies. The RMFPC, chaired by the Chief Operations Officer and operating under its approved Terms of Reference, also reviews reported cases of alleged fraud received through the whistle-blowing system or other authorised channels.

As part of the broader risk assessment process, a fraud risk assessment was conducted. To strengthen awareness, SANBI rolled out an Online Awareness Programme aimed at promoting ethical conduct and encouraging whistle-blowing. The fully operational Whistle-Blowing Hotline is independently managed by Advanced Call, which refers cases of suspected fraud or misconduct to management for investigation when necessary. SANBI also manages reports—whether formal, informal, or anonymous—received through various communication platforms.

Incidents involving asset loss or damage are recorded in a Loss Control Register and addressed by the Loss Control Subcommittee. Where negligence, recklessness, or carelessness is confirmed, appropriate sanctions are imposed. All fraud and corruption allegations are submitted quarterly to the SANBI Board through the Audit and Risk Committee for review and oversight.

Ethics management

SANBI continued implementing the Ethics Management Policy approved by the Board. In addition, SANBI appointed The Ethics Institute (TEI) to carry out an Ethics Risk Assessment aimed at identifying gaps and strengthening the organisation's ethical culture. An awareness programme was also rolled out to promote fraud prevention and ethical behaviour in the workplace, incorporating both online initiatives and in-person workshops.

Compliance management

Non-compliance with applicable legislation has been identified as a key risk by SANBI, with measures in place to prevent it from impacting daily operations. SANBI is committed to maintaining full compliance with all relevant legal requirements across its functions. In alignment with the principles of King V, SANBI's leadership also promotes adherence not only to binding laws but to non-binding rules, codes, and standards, fostering a culture of good governance and ethical conduct.



Marketing, Communication and Commercialisation

PURPOSE:

- Promote sustainability through effective resource utilisation, income generation and good governance.

OUTCOME:

- **Strategic outcome 4:** Improved financial sustainability through innovative and diverse revenue generation initiatives.

Purpose

Promote sustainability through effective resource utilisation, income generation and good governance.

Outcome

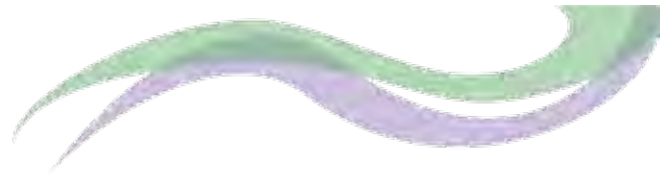
- Provision of information and communication.
- Improve financial sustainability and provide effective corporate services to achieve SANBI's mandate.

Output

A compelling brand built to position SANBI as a leading biodiversity institute and premiere outdoor attraction to experience the fullness of nature.

Programme highlights

- The launch of the National Biodiversity Assessment, which took place at Kirstenbosch National Botanical Garden (NBG) on 9 December 2025.
- Kirstenbosch Summer Concert Series hosted from November 2025 to 31 March 2026 generated over R28 million in revenue.



- The SANBI Membership Card entered its second year of operation. The membership scheme increased numbers by 29% and generated an estimated R3.9 million in revenue.

The Marketing, Communications and Commercialisation (MCC) team supported the work of the SANBI Biodiversity Research and Policy Advice branch through several interventions related to South Africa's Presidency of the G20 group of nations.

On 28 and 29 May 2025, the South African Node of the Global Biodiversity Information Facility (SANBI-GBIF) and the Department of Science, Technology and Innovation (DSTI) hosted a two-day seminar and workshop at the University of Mpumalanga in Mbombela, aimed at 'Developing Global Collaborations to Support Museums and Natural History Collections'. This was crafted within the framework of the G20 Research and Innovation Working Group outcomes. This event brought together more than sixty global participants and was considered a timely and strategic opportunity to address one of the most foundational elements of biodiversity science: the collections that underpin our understanding of the natural world.

In July 2025, the MCC team supported SANBI's presence at the Environment and Climate Sustainability Working Group meeting at Skukuza in Mpumalanga with an exhibition highlighting SANBI's work in mainstreaming biodiversity across various sectors including



G20 Research and Innovation Working Group.

tourism. The Biodiversity Science and Policy Advice division presented a paper outlining the role the G20 nations could play in supporting the financing of the Technical Scientific Support Centres established to assist nations to advance and meet the target outlined in the Kunming-Montreal Global Biodiversity Framework (KMGBF).

The final declaration adopted by the G20 Ministers of Environment acknowledged the need for the scaling up of biodiversity finance in alignment with the KMGBF, leveraging both the public and private sectors, including innovative financing models to support effective and equitable implementation of the KMGBF.

Kirstenbosch NBG hosted the opening of cocktail event of the Environment and Climate Sustainability Working Group and the gala dinner for the Ministerial meeting of the G20 countries. SANBI used the opportunity to showcase its capacity to deliver world-class events in a stunning setting. The Ministerial gala dinner was preceded by a walk in the award-winning garden again leveraging the presence of senior government officials



Environment and Climate Sustainability Working Group.



G20 Minister Gala at Kirstenbosch National Botanical Garden.



G20 Environment and Climate Sustainability Working Group.

from the most economically powerful nations to signal to the world that South African biodiversity management is world class and that our product offering rivals that of many botanical gardens across the globe.

Support for the Technical Scientific Support Centre

SANBI hosted a hybrid breakfast meeting on 27 August 2025 to officially launch the SANBI Technical and Scientific (TSC) Support Centre as a gateway for knowledge exchange and capacity building to advance global and regional biodiversity conservation goals. The event drew forty-nine in-person participants, including SANBI and DFFE leadership, TSC partners, international collaborators, members of the diplomatic community, youth and women representatives, and Indigenous Peoples and Local Communities (IPLC) alongside more than 130 virtual participants.

The launch helped to mobilise new strategic partnerships, political and technical support, and financial resources to strengthen the TSC's operations and long-term impact. By positioning SANBI as a regional hub for scientific and technical collaboration, it advances SANBI's mandate of integrating biodiversity science with policy and inclusive conservation, delivering measurable benefits for biodiversity and people, and supporting sustainable development across southern Africa.

Global Climate Fund grant announcement

SANBI's first Global Climate Fund (GCF) proposal, entitled 'Scaling up ecosystem-based approaches to managing climate-intensified disaster risks in vulnerable regions of South Africa' (Eco-DRR) was approved by the GCF Board in July 2025. It has a grant value of \$40.1 million and an eight-year implementation timeline. The project is currently in its inception phase and is in the process of recruiting capacity for its Project Management Unit within the Biodiversity Research, Assessment and Monitoring (BRAM) division and establishing the project's governance arrangements.

One Million Trees campaign

On 7 July 2025, SANBI hosted the Department of Forestry, Fisheries, and the Environment (DFFE) to launch the first-of-its-kind environmental stewardship initiative, the ambitious 'One Million Trees' campaign. The launch event, held at the Pretoria NBG, brought together government officials, country ambassadors, community leaders, schools, environmental advocates and eager volunteers, all united by a shared vision for a greener future. Ms Bernice Swarts, Deputy Minister of the DFFE, officially launched the programme, which aims to plant one million trees across South Africa under the theme 'My tree, My oxygen. Plant yours today'. This programme forms part of the National Greening



SANBI hosted a hybrid breakfast meeting on 27 August 2025 to officially launch the SANBI Technical and Scientific (TSC) Support Centre.



'One Million Trees' campaign. One Million Trees' campaign.

SANBI
Biodiversity for All
South African National Biodiversity Institute

Gift Membership

The Gift That Keeps Giving, All Year Long

A national membership gives the gift of a year of discovery at all national botanical gardens including Kirstenbosch.

Gift Adult Membership - R800
Gift Scholar Membership - R400
Gift Student Membership - R600
Gift Pensioner Membership - R600

Sign up at www.webtickets.co.za www.sanbi.org

SANBI
Biodiversity for All
South African National Biodiversity Institute

25% off
Individual Annual
Membership fee
This Tourism
Month only

Programme, which calls for the planting of 10 million trees nationwide over a five-year period ending in 2026.

SANBI Gardens Membership scheme increases numbers

During the 2025–2026 year, the team focused its efforts on consolidating the gains received from the launch of the SANBI Gardens Membership card. This initiative, a first for the institute, aimed to contribute to the financial sustainability of the organisation by collecting annuity income from members. Benefits offered through the membership include free access to all national botanical and zoological gardens. Members of the Botanical Society of South Africa previously enjoyed these benefits exclusively, however the SANBI Membership is open to all South African residents. In its second year, the SANBI Gardens Membership recruited over 7 300 members of the public with the introduction of couples, families and pensioner pricing options in March 2025. The differentiated pricing includes a national membership, which provides access to all gardens including the flagship Kirstenbosch NGB in Cape Town and the National Zoological Garden (NZG) in Pretoria.

Tourism month campaign

For the month of September 2025, SANBI offered 25% off the individual option of the SANBI Gardens Annual Membership, which provides to unlimited entry across all 11 national botanical gardens and the two zoological gardens for a full year. The promotion saw a doubling of the number of memberships sales and contributing to an annual increase of 29% compared to the first year of operation.

SANBI
Biodiversity for All
South African National Biodiversity Institute

Make the most out of your weekends

Picnics. Wildlife. Blooming gardens. Shared moments.

With 25% off the SANBI Individual Annual Membership, every outing can be an adventure

Start your Year of Discovery:
<https://www.sanbi.org/sanbi-annual-membership/>

Launch of the National Biodiversity Assessment

The team supported the launch of the National Biodiversity Assessment (NBA), which took place at Kirstenbosch NBG on 9 December 2025. Deputy Minister Bernice Swarts officially launched the publication at which key stakeholders attended the event, including the newly appointed SANBI Board Chair, Dr Mmaphaka Tau. The publication received significant media attention on the day, and the team continues to play a supportive role in publicising the findings of the research to various stakeholders including the media.

National Gardens Week

SANBI hosted its second National Garden Week from 9 to 15 March 2025. Based on earnings from the first year, the focus this year was to highlight the lesser-known gardens, therefore free access was granted to these gardens for the whole week including the weekend. In contrast, Kirstenbosch, Pretoria and Walter Sisulu NBGs were free to access during week days. This resulted in a lower number of additional visitors, i.e., 46 000 compared to the previous year. However, revenue to these gardens increased.

Deputy Minister Narend Singh launched National Gardens Week at the NZG on 10 March 2026. The DFFE supported over three thousand learners and teachers in environmental education programmes held at the NZG during that week.



Dr Mmaphaka Tau, chairperson of the SANBI Board, at the National Biodiversity Assessment 2025 launch.



Dewidine van der Colff at the National Biodiversity Assessment 2025 launch.



From left to right: SANBI CEO: Shonisani Munzhezdi, DFFE DDG Biodiversity and Conservation: Ms. Mohlago Flora Mokgohloa, Deputy Minister: Bernice Swarts and SANBI Board Chair: Dr Mmaphaka Tau at the launch of the National Biodiversity Assessment 2025 at Kirstenbosch on 9 December 2025.



Deputy Minister Narend Singh launched National Gardens Week at the NZG on 10 March 2026. The DFFE supported over three thousand learners and teachers in environmental education programmes held at the NZG during that week.

NZG programme for positive media coverage

SANBI's strategy around influencing sentiment about the National Zoological Garden during the year under review was to produce positive messages regarding the conservation and research work undertaken at the zoo. To that end, the team distributed media releases and invited media to events regarding the conservation activities at the NZG (see Table 1 on p.123)

In addition, social media content was shared daily as well as internal communication regarding 'What's on at NZG' and profiles of NZG staff.

Events

The marketing teams increased efforts to increase the number and variety of events hosted within the gardens. The result has been a direct increase in income compared to the previous financial year. The model that SANBI uses for concerts is to provide the venue and event organisers arrange sound and staging. This is replicated at across all SANBI gardens except for Kirstenbosch NBG, which organises its own concerts during the Summer Concert Season from November to March annually.

The events team supported a number of occasions at which the deputy minister highlighted programmes run by her department in furthering SANBI's mandate and that of DFFE:

- In February 2025, SANBI hosted Deputy Minister Bernice Swarts on an oversight visit to the Thohoyandou NBG to inspect the completed project. The garden is the latest to be declared as a National Botanical Garden in the SANBI portfolio as part of the National Botanical Garden Expansion Programme, and it was launched on 22 May 2022. Extensive work was undertaken (completed in the 2025/2026 financial year) to ensure that the garden serves the community of the Vhembe district as a hub for nature conservation, education and tourism.
- In July, Deputy Minister Swarts unveiled a new viewing deck and the refurbished pedestrian bridge at the Lowveld NBG in Mbombela, Mpumalanga. The project, funded by the DFFE's Greening and Open Space Management programme (GOSM), underscores the department's commitment to contributing to the sustainable use of the country's environmental resources.

Table 1: Media releases and invited media to events regarding the conservation activities at the NZG.

April 2025	National Zoological Garden enhances marine collection with new arrivals.
May 2025	- Endangered species day – TikTok Day hosted. - Media release: 'On the brink, but not without hope' – SANBI's ongoing conservation efforts to save South Africa's endangered plants and animals.
June 2025	National Zoological Garden announces the birth of a baby giraffe on World Giraffe Day.
August 2025	Launch of Tourism Month campaign.
October 2025	- No food crisis at NZG. - Reintroduction of Trackless Train at the NZG. - NZG 126-year celebration – R26 on the twenty-six of each month.
December 2025	Media and Influencer Day at NZG.
February 2026	Response to Business Tech on state of the NZG.
March 2026	- National Gardens Week launch at NZG. - Responses to the Ditsong Staatsmuseum media queries.

- In March 2026, Deputy Minister Swarts celebrated International Day of Forests at Walter Sisulu NBG.

Digital media

Digital media is integral to the MCC's efforts at SANBI, providing avenues for compelling storytelling, interactive features and a broader audience engagement than conventional printed materials.

Biodiversity-related information is consistently updated and shared on both corporate websites: www.sanbi.org and www.pretoriazoo.org. Additionally, SANBI's internal portal, MySANBI, serves as a resource for staff, providing access to essential documents such as policies approved by EXCO and the Board, standard operating procedures, newsletters, announcements and various forms.

The MCC team developed a social media strategy to guide the delivery of content and engagement with SANBI's key audiences on digital platforms.

In the period under review, SANBI's corporate websites have achieved over 2.8 million page views (2 844 791), drawing in more than one million active visitors/users (1 005 955) from around the world. Furthermore, during this time, users have downloaded in excess of over 95 000 documents.

Over 8.1 million event count/activities (8 141 711) have been recorded on the websites. The event count refers to a total number of times a specific user action is triggered on a website.

During the past financial year, our social media presence grew steadily, with an increase of more than 5 400 followers (5 441) across various platforms. We uploaded twenty-three photo albums on Flickr, highlighting SANBI activities nationwide, which collectively feature over 1 800 images. Additionally, the SANBI YouTube channel garnered more than nine hundred views, amounting to a total viewing time of over 172 hours.

Exhibitions

Following the success of the exhibition at the Comrades Marathon, SANBI exhibited for the second time, and this resulted in increased brand visibility for the KwaZulu-Natal NBG among domestic travellers and runners who participated in the marathon.

The NZG Biodiversity Education and Public Engagement (BEPE) team collaborated with the MCC team at the Kwalata Science Fair as well as the Sasol Techno X exhibition, and was awarded the Golden Award at the Bloem Show in the Free State for the third time.

Internal communications

'SANBI strengthened internal communication through employee-focused storytelling campaigns aligned with the Internal Communication Strategy. Through the 'In the Limelight: People and Professions' campaign, employees across the organisation were profiled, providing colleagues with insight into the diverse roles within SANBI and how their work contributes to biodiversity conservation and SANBI's



mission. The CEO continued to engage staff through regular internal communication emailers, promoting organisational goals, collaboration, innovation and employee engagement. Campaigns such as 'Women of SANBI' celebrated outstanding women across categories including administration and finance, while the 'SANBI 30 Under 35: Young Professionals' campaign recognised young professionals whose work contributes to SANBI's mission and objectives. These initiatives fostered a culture of transparency, engagement and empowerment, resulting in employees becoming ambassadors of the SANBI brand and sharing organisational content on platforms such as LinkedIn.

SANBI also strengthened stakeholder relationship management through targeted engagement and strategic partnerships. Stakeholder mapping was completed for seven national botanical gardens to improve stakeholder identification and engagement across SANBI's network. A key focus during the year increased engagement with the corporate sector to explore partnership opportunities that support SANBI's biodiversity conservation mandate and organisational objective.

SANBI's Citizen Science Awareness workshops

SANBI, in collaboration with the Department of Water Sanitation (DWS) and Nature Speaks and Responds hosted a series of Citizen Science workshops aimed to facilitate co-learning by incorporating indigenous knowledge systems into monitoring aquatic ecosystems (including



From top to bottom: Lowveld bridge launch.

river health) with Traditional Health Practitioners (THPs). By joining in citizen science initiatives, participants contributed valuable data on water quality, biodiversity and ecosystem health, while also sharing their traditional ecological knowledge.

SANBI Graphics and Editing

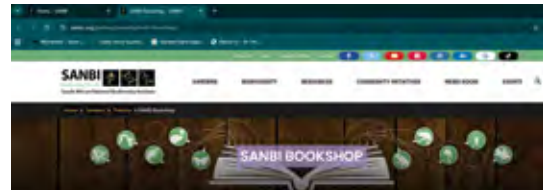
SANBI's mandated activities, knowledge generation and marketing communications depend largely on the print and electronic media produced in-house by SANBI Graphics & Editing (GRE).

In addition to corporate and marketing communication products, science-based and scientific research manuscripts are published as ad hoc publications or in the *Strelitzia* and *Suricata* monograph series and as two journals: the ISI-rated open access journal *African Biodiversity & Conservation* (<https://abcjournal.org/index.php/abc>), and the DHET-rated biennial journal *Flowering Plants of Africa*.

Other biodiversity-related and ad hoc information are published as part of the *SANBI Biodiversity Series*, initiated in 2006 when the mandate of SANBI's predecessor organisation, the National Botanical Institute, was expanded to include all biodiversity, and not only plants.

The books that are published are distributed locally and internationally through the SANBI Libraries' exchange agreements with other local and international libraries and are made available for purchase via the SANBI Bookshop to local and international book distributors, the public,

research institutions and scientific communities. Downloads of all publications are available free of charge on <https://www.sanbi.org/gardens/pretoria/sanbi-bookshop/>



The ISI-rated open access journal *African Biodiversity & Conservation* (<https://abcjournal.org/index.php/abc>)



A series of guides were produced for SANBI's national botanical gardens and published in the *SANBI Biodiversity Series*.





**PART I.
GENERAL
INFORMATION**

Restionaceae P. B. Raven

Systematic affinities

Restionaceae in Poales



Phylogenetic tree showing relationships between various plant families, including Poaceae, Cyperaceae, Restionaceae, and others. The tree is rooted with Poaceae and Cyperaceae, and branches out to include Restionaceae, Eriocaulaceae, and others. The tree is labeled with '100%' at the base and '100%' at the tip.

Phylogenetic tree showing relationships between various plant families, including Poaceae, Cyperaceae, Restionaceae, and others. The tree is rooted with Poaceae and Cyperaceae, and branches out to include Restionaceae, Eriocaulaceae, and others. The tree is labeled with '100%' at the base and '100%' at the tip.

Restionaceae P. B. Raven

Characteristics

Restionaceae is a family of plants in the order Poales. It is characterized by its unique morphology and its distribution in the Southern Hemisphere. The family includes several genera, including *Restionaceae*, *Restionaceae*, and *Restionaceae*.

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Examples of materials produced for all SANBI divisions including, municipal factsheets, brochures, social media items, etc.

Human Resources

PURPOSE:

- Promote sustainability through effective resource utilisation, income generation and good governance.

OUTCOME:

- Strategic outcome 4: Good corporate governance achieved through legislative compliance, responsive business systems, and a skilled and transformed workforce.

Purpose

Promote sustainability through effective resource utilisation, income generation and good governance.

Number of employee bursaries awarded in 2025/26:

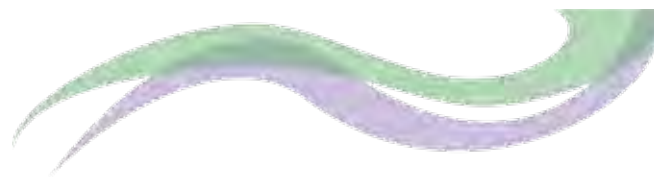
Under-graduate	Honours	Masters	Doctoral	Total
18	11	6	4	39

Appointments as at 31 March 2026

Race/Gender	AM	AF	CM	CF	IM	IF	WM	WF	Total
Number	17	14	0	0	0	1	0	1	33
Percent	51.5%	42.5%	0%	0%	0%	3.0%	0%	3.0%	100%

Employee profile as at 31 March 2026

Race/Gender	AM	AF	CM	CF	IM	IF	WM	WF	Total
Number	384	334	62	56	3	14	25	54	932
Percent	41.2%	35.8%	6.7%	6.0%	0.3%	1.5%	2.7%	5.8%	100%



Programme highlights:

Human Capital Development

This year marked the fifth round that SANBI participated in the WWF Environmental Leaders graduate internship programme, a programme aimed at bridging the gap between academic study and careers in the environmental sector, specifically in scarce skills areas. In the year under review SANBI hosted 5 interns (GIS technician, Conservation scientist, Plant taxonomist and two Geneticists).

Ten interns joined on the Joan Wrench Kirstenbosch Scholarship programme.

The Scholarship is currently in its seventh year. Their highlights of the past year include participation in the National Biodiversity Assessment, publications (scientific and popular), and attending several workshops and conferences.

As part of the Spatial Biodiversity Assessment, Prioritisation and Planning (SBAPP) project an internship programme was conceived focussing on the following areas: Ecological Condition, Key Biodiversity Areas, Biodiversity Project Management and Biodiversity Project Financial Management.

In total 82 unemployed youth joined SANBI on the Youth Employment Service (YES) programme, these programmes are managed by Afrika Tikkun and the Matongoni Group. Candidates were placed at various national botanical gardens, as well as the Mokopane Biodiversity Conservation Centre. They gained valuable workplace experience, mentorship and training in a variety of fields, improving their employability.

Professional development tally 2025/26:

- Work-integrated learning students: 40 (new intake)
- Interns: 31 (science-related fields only)
- Postgraduate student degrees completed: 16
- Postgraduate student bursaries awarded: 10

Employee Relations

Case management

Each case is carefully attended to ensure that the end-to-end report is facilitated in accordance and within the parameters of SANBI's policies. This involves tracking, investigating, and resolving workplace issues such as conflicts, policy violations, or grievances to ensure compliance, fairness, and a positive culture. Implementing fair solutions, such as coaching, mediation, or disciplinary action, and providing clear outcome documentation. Consistent and fair application of Labour Law prescripts are important and takes precedence for all case management Employee Relations cases.

Trade union engagements

SANBI management and NEHAWU meet on a quarterly basis to discuss issues of mutual interest. National NEHAWU and SANBI Management sit on structured consultations regarding working conditions, membership status and their rights.

Employment Equity and Training Committee

Quarterly Employment Equity and Training Committee meetings are held with represen-

tation from different designated groups and identified barriers and affirmative action measures are being addressed. It is a mandatory workplace forum that ensures compliance with the Employment Equity Act, focusing on eliminating discrimination and implementing affirmative action. SANBI consults on the EE Plan, analyses workforce profiles, and drives fair training and development practices.

Employee Health and Wellness

The overall engagement rate in 2025/26 was 47.8%.

SANBI adopted an integrated approach to health, safety and wellbeing of its employees, aimed at improving work-life balance. Monthly employee wellness newsletters and articles were shared with employees, together with the contact details of the service provider and referral process for individual employees and line managers.

Workshops and Webinars

The following topics were covered during the year under review:



- Intoxication in the workplace
- Men's Health Talk
- Women's Mental Health Talk
- Handling of incapacity management process
- Gender Based Violence Talk and Toxic Masculinity
- HIV & AIDS Management Talk
- TB Awareness Talk

Wellness Days

The aim of SANBI's physical wellness activities is to promote the health and physical wellbeing of employees and encourage them to adopt healthy lifestyles. These activities assist employees to perform optimally and create a healthy working environment. Employees participated in health screenings in collaboration with multi-disciplinary health teams and sporting activities which included indigenous games.

Health and Safety

SANBI is committed to establishing and maintaining a safe, healthy and compliant working environment in accordance with Occupational Health and Safety Act, 85 of 1993. Safety, Health and Environment (SHE) management remains a core organisational value, underpinning SANBI's responsibility to protect employees, contractors, visitors, and any other persons who may be affected by its activities.



SANBI continues to implement systems and processes aimed at identifying, assessing, controlling, and reviewing occupational health and safety risks. The organisation takes accountability for the prevention of work-related injuries and ill health through the establishment of clear policies, procedures, and reporting mechanisms, supported by continuous monitoring and improvement initiatives. OHS Representatives and Health and OHS Committees continue to play a critical support, advisory and oversight role, as required by Sections 17 - 20 of the OHS Act, supporting management in the effective implementation and monitoring of the SHE Management System at Garden and Centre level.

During the 2025/26 financial year, SANBI prioritised strengthening organisational OHS maturity and compliance through the following key focus areas:

- The rollout of annual internal OHS audits across all the bigger Gardens and those with critical findings reported in previous audits.
- Targeted training and capacity-building interventions, particularly for statutory appointees.
- Reduction of incident rates through proactive hazard identification and risk management.
- Physical condition of facilities as required by Building regulations.
- Effectiveness of OHS Committees.

These interventions required coordinated participation across all levels of management and employees and were aligned to SANBI's statutory duties in terms of Sections 8, 16, and 37 of the OHS Act. All centres were required to implement corrective action plans arising from 2023/24 and 2024/25 internal audit findings, and to assess the adequacy and effectiveness of their existing OHS management arrangements.

Particular focus was placed on compliance gaps relating to:

- Legal appointments
- Training and competence of statutory appointees
- The functionality and effectiveness of Health and Safety Committees
- Implementation of risk-based medical surveillance programme
- Incident reporting, investigation, and implementation of corrective actions

- The physical condition and maintenance of buildings and facilities, in line with the National Building Regulations

OHS Internal audits

During the 2025/26 financial year, seven SANBI sites were subjected to comprehensive internal OHS audits, namely: Kwelera NBG, Free State NBG, KwaZulu-Natal NBG, Mokopane Biodiversity Conservation Centre, Walter Sisulu NBG, Kirstenbosch NBG, and Lowveld NBG.

The audits focused on:

- Measuring progress against previous internal audits and Occupational Hygiene Surveys corrective action plans.
- Identifying new and recurring hazards and non-compliances.
- Assessing alignment with legislative requirements and SANBI directives.
- Evaluating the overall effectiveness of garden-level OHS management systems.

Safety files assessments

In alignment with Section 37(2) of the OHS Act, all SANBI construction and maintenance projects with a value of up to R1 million are subject to internal OHS safety file evaluations.

No major construction-related incidents were recorded during the financial year, reflecting the effectiveness of this preventative control.

OHS Commitment - Health and Safety Pledge

A national OHS webinar was convened to reinforce organisational commitment to the SANBI OHS Management System. As part of this initiative, a Health and Safety Pledge was introduced, reaffirming that workplace health and safety is a shared responsibility across all employment levels.

Health and Safety awareness

SANBI continued to promote a proactive safety culture through:

- Monthly OHS newsletters distributed organisation-wide
- Integration of off-the-job safety topics, reinforcing care for employee wellbeing beyond the workplace
- Encouragement of daily, weekly, and monthly toolbox talks across operations.

These newsletters keep employees informed and engaged with the latest updates on health, safety legislation, and environmental matters, promoting a proactive approach to workplace safety.



OHS Commitment - Health and Safety Pledge at Walter Sisulu National Botanical Garden.

ALERT: NEW NOISE EXPOSURE REGULATIONS, 2024



<https://www.cedimobile.co.za/glossary/occupational-health-and-safety/occupational-hearing-loss/>

The Noise Exposure Regulations, 2024, replace the Noise-Induced Hearing Loss Regulations, 2003, promulgated on 06 March 2025 under the Occupational Health and Safety Act, 85 of 1993. All workplaces must fully comply within 18 months of publication. That means by August 2026, workplaces must meet all requirements.

The Noise Induced Hearing Loss Regulations were revised to Noise Exposure Regulations to better address all types of noise to which employees are exposed, not just the potential for hearing loss. This change helps protect employees more effectively by covering impulse noise, continuous noise, and any other noise types that can harm hearing or health. The regulations also include clear guidelines on how to monitor noise levels, protect employees, and maintain their hearing.

The regulations apply to any employer at a workplace where persons are exposed to continuous or impulse noise at or above either the noise-rating limit or the noise action level, where there is concurrent exposure to ototoxic chemical (chemicals that may cause to hearing loss upon exposure) agents and or whole-body vibration, and any designer, manufacturer, importer, or supplier of plant or machinery for use at a workplace.



Performance against Predetermined Objectives **2025/26**



SANBI 2025/26 ANNUAL PERFORMANCE REPORT AGAINST PREDETERMINED OBJECTIVES

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 1: National Botanical Gardens and National Zoological Gardens								
A well-managed network of diverse national botanical and zoological gardens contributing to conservation, education, research, recreation and recognised as preferred nature-based tourism destinations.	Infrastructure maintenance projects completed.	Number of SANBI priority infrastructure maintenance and development projects completed.	Annual target achieved 50 priority infrastructure maintenance projects completed.	Annual target missed 33 infrastructure maintenance projects completed.	25 infrastructure maintenance projects completed.	Annual target exceeded 28 infrastructure maintenance projects completed.	Planned annual target exceeded with 3 additional maintenance projects completed.	Additional infrastructure maintenance projects were completed within budget during the period. Project completion ahead of schedule is a desirable outcome, which reflects efficiency and reduce risk.
	Infrastructure development projects completed.		Annual target achieved 10 priority new infrastructure assets completed.	Annual target missed 5 new infrastructure development projects completed.	2 new infrastructure development projects completed.	Annual target achieved 2 new infrastructure development projects completed.	N/A	N/A
	Completed Green Energy and Water Conservation projects.	Percentage of annual plan for SANBI Green Energy and Water Conservation Strategy implemented.	Annual target achieved 100% of annual plan for SANBI Green Energy and Water Conservation Strategy implemented. Battery backup and inverters installed to the solar PV system at Free State NBG . Solar PV system installed at Pretoria NBG . New ozone treatment plant installed at Kirstenbosch NBG . New borehole drilling investigated, safe yield determined and installation completed at Free State NBG .	Annual target achieved 100% of annual plan for the SANBI Green Energy and Water Conservation Strategy implemented. Karoo Desert NBG: New borehole, reservoir repairs and automated irrigation system. Walter Sisulu NBG: New automated irrigation system. KwaZulu-Natal Herbarium: Solar PVs for the new buildings. Karoo Desert NBG: Upgrades to the grid tied solar PV system.	100% of annual plan for SANBI Green Energy and Water Conservation Strategy implemented.	Annual target achieved 100% of annual plan for SANBI Green Energy and Water Conservation Strategy implemented, with four planned funded projects completed as follows: Pretoria NBG: Installation of solar PV system, battery backup and inverters for borehole. Harold Porter NBG: Installation of solar PV system, battery backup and inverter for the administration building. Pretoria NBG: New borehole drilling investigation, safe yield determination and installation completed for irrigation. Harold Porter NBG: New borehole drilling investigation, safe yield determination and installation completed for irrigation, including a solar PV system.	N/A	N/A

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 1: National Botanical Gardens and National Zoological Gardens (continued)								
A well-managed network of diverse national botanical and zoological gardens contributing to conservation, education, research, recreation and recognised as preferred nature-based tourism destinations.	Visitors to National Botanical Gardens (NBGs) and National Zoological Gardens (NZGs) per annum.	Number of visitors to National Botanical Gardens and National Zoological Gardens (National Gardens).	Annual target exceeded 1 448 763 visitors to SANBI gardens.	Annual target exceeded 1 460 563 visitors to National Gardens.	1 390 000 visitors	Annual target exceeded 1 761 128 visitors to National Gardens	Planned annual target exceeded with 371 128 visitors to National Gardens during the reporting period	Increased marketing and promotion activities. Favourable weather conditions, particularly in the Western Cape also created longer period for outdoor events, which contributed to higher number of visitors to National Gardens.
	Completed initiatives on implementation of the National Zoological Garden (NZG) Repositioning Strategy.	Number of National Zoological Gardens (NZG) Repositioning Strategy interventions completed.	N/A	N/A	Intervention 1: Ex situ breeding of Cape Vulture chicks as contribution to the national conservation programme.	Annual target achieved Conservation programme for ex situ breeding of Cape Vulture chicks: Cape Vulture breeding undertaken, monitored and report on number of chicks hatched and reared compiled (7 eggs laid during the breeding season and 2 Cape Vulture chicks hatched are being raised successfully).	N/A	N/A
			N/A	N/A	Intervention 2: Husbandry protocols for the ex situ breeding of sungazers developed for the conservation of the species.	Annual target achieved Husbandry protocols for the ex situ breeding of sungazers developed for the conservation of the species and approved by the Sungazer Working Group.	N/A	N/A
			N/A	Annual target achieved Feasibility study for NZG Public Private Partnership (PPP) conducted and report issued to management.	Intervention 3: NZG PPP Request for Qualification (RFQ) documents submitted to SANBI Board for consideration.	Annual Target Achieved Final feasibility report for NZG PPP and Request for Qualification (RFQ) documents prepared. Documents submitted and presented to SANBI Board (Audit and Risk Committee) and recommended for further processing to SANBI Board and National Treasury.	N/A	N/A

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 2: Biodiversity Science and Policy Advice								
An improved state of biodiversity achieved through evidence-based policy and decision-making.	Annual updated versions of plant and animal checklists released.	Annual updated version releases of biodiversity checklists comprising scientific and common names for plants and animals as a taxonomic backbone for South Africa's biodiversity.	Annual target achieved Annual updated version of plant checklist released with the following updates: New records added to database (3 506). Information for existing records corrected (13 320). Records checked/verified (2 254).	Annual target achieved Annual updated version of plant checklist released.	Annual updated version of plant checklist released.	Annual target achieved Annual updated version of plant checklist released.	N/A	N/A
			Annual target achieved Annual updated version of animal checklist released for 41 taxon groups including 18 095 species.	Annual target achieved Annual updated version of animal checklist released.	Annual updated version of animal checklist released.	Annual target achieved Annual updated version of animal checklist released.	N/A	N/A
	Number of research papers published.	Number of research papers published in journals accredited by DHET.	Annual target exceeded 112 research papers published in journals accredited by DHET.	Annual target exceeded 107 research papers published in journals accredited by DHET.	100	Annual target exceeded 117 research papers published in journals accredited by DHET.	Planned annual target exceeded with 17 additional research papers published in journals accredited by DHET.	Process for publication of research papers is managed independently by journals outside of SANBI's control. SANBI management ensures there are sufficient higher number of publications in the pipeline for approval to mitigate against any potential process delays outside of the entity's control. This intervention has resulted in the annual target being achieved and exceeded.

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 2: Biodiversity Science and Policy Advice (continued)								
An improved state of biodiversity achieved through evidence-based policy and decision-making.	Risk analyses for alien and invasive species developed.	Number of risk analyses developed for alien and invasive species.	Annual target achieved 45 risk analyses for alien and invasive species developed.	Annual target achieved 35 risk analyses compiled.	35	Annual target not achieved 33 risk analyses developed for alien and invasive species.	Planned annual target missed with 2 fewer risk analyses developed.	The programme of work on the development of risk analyses is a SANBI mandate deliverable, which has historically been funded from the EPWP programme allocation, which has seen significant reductions in 2025/26. Further uncertainty and lack of funding until the end of 2025/26 contributed to severe capacity constraints resulting in delays in finalisation of the planned number of risk analyses. Limited capacity was secured through appointment of research assistants on a short-term contract period. This intervention assisted in mitigating the extent of the delay/challenges and the achievement of the reported progress of 33 risk analyses but was not sufficient to achieve the annual target of 35. Corrective measure: SANBI has secured budget commitments for EPWP-funded work over the MTEF period, which allows for the appointment of two more dedicated posts for risk analysis. In addition, research assistants on short-term contract basis may be used to improve performance in the 2026/27 financial year.
	Assessment report on state of illegally traded succulent plants compiled.	Annual updated assessment report on state of illegally traded succulent plants compiled.	Annual target achieved Updated assessment report on state of illegally traded succulent plants produced.	Annual target achieved Updated assessment report on state of illegally traded succulent plants compiled.	Updated assessment report on state of illegally traded succulent plants compiled.	Annual target achieved Updated assessment report on state of illegally traded succulent plants compiled.	N/A	

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 2: Biodiversity Science and Policy Advice (continued)								
An improved state of biodiversity achieved through evidence-based policy and decision-making.	Policy advice products finalised	Number of policy advice products finalised to support mainstreaming of biodiversity assets and ecological infrastructure.	Annual target achieved 8 policy advice products finalised.	Annual target achieved 5 policy advice products finalised.	5	Annual target achieved 5 policy advice products were finalised to support mainstreaming of biodiversity assets and ecological infrastructure: Factsheet on accreditation for climate funding. Factsheet on the SANBI Technical and Scientific Cooperation Centre. Slide deck on the SANBI Technical and Scientific Cooperation Centre. Factsheet on the National Wetland Map. Factsheet on The Eco-DRR project: People, nature and resilience.	N/A	N/A
	Biodiversity assessment reports completed.	National Biodiversity Assessment (NBA) report completed.	N/A	N/A	National Biodiversity Assessment (NBA) report completed.	Annual target achieved National Biodiversity Assessment (NBA) report completed, approved and launched in December 2025.	N/A	N/A
	Capacity building work sessions held with district municipalities.	Number of district municipalities provided with capacity building support interventions to promote biodiversity mainstreaming into municipal planning and decision making.	Annual target exceeded Capacity building work sessions held with 20 district municipalities.	Annual target achieved 13 district municipalities provided with capacity building support through hosting of capacity building work sessions.	13 district municipalities provided with capacity building support through hosting of capacity building work sessions.	Annual target achieved 13 district municipalities provided with capacity building support through hosting of capacity building work sessions.	N/A	N/A

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 2: Biodiversity Science and Policy Advice (continued)								
An improved state of biodiversity achieved through evidence-based policy and decision-making.	Cooperative research network sessions convened.	Number of cooperative research network sessions convened.	N/A	N/A	3 cooperative research networks sessions convened.	Annual target achieved 3 cooperative research networks sessions convened as follows: - International Union for Conservation of Nature (IUCN) Species Survival Commission (SSC) – Southern African Plant Specialist Group. - UN Convention on Biological Diversity (CBD) generic monitoring indicators network – genetic indicators for amphibians. - Society for Ecological Restoration – Africa.	N/A	N/A
An improved state of biodiversity achieved through evidence-based policy and decision-making.	Annual report on Non-Detriment Findings (NDF) compiled.	Annual report on Non-Detriment Findings (NDF) compiled.	N/A	N/A	Annual report on Non-Detriment Findings (NDF) compiled.	Annual target achieved Annual report on Non-Detriment Findings (NDF) compiled and approved by Head of Branch.	N/A	N/A
	Science-policy platforms convened.	Number of science-policy platforms convened to share lessons and strengthen collaboration with partners.	N/A	N/A	3 science-policy platforms convened.	Annual target achieved 3 science-policy platforms convened to share lessons and strengthen collaboration with partners as follows: - Mid-project Mainstreaming Forum for the regional Spatial Biodiversity Assessment, Planning and Prioritisation (SBAPP) project. - SANBI Technical and Scientific Cooperation Centre launch with project partners. - Internodal Learning Exchange through the Biodiversity Economy Project.	N/A	N/A

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 3: Human Capital Development (HCD) and Transformation								
A transformed, adequately capacitated biodiversity sector and an active citizenry contributing to conservation of natural assets.	Black undergraduates, graduates and postgraduates in biodiversity-related fields benefiting from SANBI Human Capital Development (HCD) programmes.	Number of black under-graduates, graduates and postgraduates in biodiversity-related fields benefiting from SANBI HCD programmes (Work-integrated learning (WIL) Internship programmes and postgraduate student studies).	Annual target exceeded 175 black biodiversity professionals benefiting from SANBI HCD programmes.	Annual target exceeded 166 black undergraduates, graduates and postgraduates benefiting from SANBI HCD programmes. 610 Groen Sebenza interns trained.	80 individuals benefiting from SANBI HCD programmes.	Annual target exceeded 91 individuals benefiting from SANBI HCD programmes.	Planned annual target exceeded with 11 additional beneficiaries from SANBI HCD programmes during the reporting period.	Annual target exceeded as result of additional number of postgraduate students completing their final studies. Exceeding planned target is desirable as it keeps SANBI on track to achieve overall medium terms target.
	Teachers trained in biodiversity conservation.	Number of beneficiaries trained in biodiversity conservation management.	Annual target exceeded 459 teachers/teacher educators trained.	Annual target exceeded 426 beneficiaries trained in biodiversity conservation.	300 beneficiaries trained in biodiversity conservation.	Annual target exceeded 633 beneficiaries trained in biodiversity conservation.	Planned annual target exceeded with 333 additional beneficiaries trained.	Additional beneficiaries trained as management responded to higher number of training requests. This work is facilitated mainly with internal capacity.
	Schools/education groups participating in 'Kids in Gardens'.	Number of education groups participating in the 'Kids in Gardens' environmental education programme.	N/A	Annual target exceeded 153 165 individual participants on the 'Kids in Gardens' Programme.	1 000 education groups	Annual target exceeded 1 757 education groups participated in the 'Kids in Gardens' environmental education programme.	Planned annual target exceeded with 757 additional education groups participating in the environmental education programme.	Planned annual target exceeded due to high demand of curriculum-linked programmes during the fourth quarter. The performance measure was also introduced for the first time in 2025/26, and this required management to establish an accurate baseline to inform future setting of annual targets.
	Biodiversity careers awareness programmes hosted.	Number of biodiversity careers awareness programmes hosted.	N/A	N/A	15 biodiversity careers awareness programmes hosted.	Annual target exceeded 19 biodiversity careers awareness programmes hosted.	Planned annual target exceeded with 4 additional biodiversity careers awareness programmes hosted.	Annual target exceeded as result of an increase in number of requests received from universities than what was projected.

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 4: Administration								
Improved financial sustainability through innovative and diverse revenue generation initiatives.	Value of own income generated.	Annual own income generated	Annual target exceeded 82% (R82.5mil) increase from 2021/22 baseline. R209 861 055.	Annual target not achieved R 180.8 million of own income generated in 2024/25.	R171 million.	Annual target exceeded R205.5 million of own income generated.	Planned annual target exceeded by R34.5 million.	Reason for variance: SANBI Gardens hosted various events and outdoor concerts in Q3, including the popular Kirstenbosch Summer Sunset Concert series. SANBI Marketing also added and promoted new packages to the SANBI Membership Card and promoted the gardens as attractive outdoor destinations during the summer season.
	Value of revenue raised through resource mobilisation.	Revenue raised through resource mobilisation.	Annual target exceeded R 101 million raised.	Annual target missed R 96.3 million raised through resource mobilisation.	R100 million raised.	Annual target exceeded R 707.4 million of financial resources mobilised: USD 40.1 million: R700 million mobilised from the Green Climate Fund in Quarter 1. EUR 54 434.46: R1.1 million received from GIZ. R760 000: received from AFD (in-kind support consultant to support TSC). R 4.5 million: NRF FBIP – arthropod diversity. R1.1 million: GIZ (train the trainer to strengthen capacities for IPLCs). N.B. Contract amounts in foreign currency were converted into Rand amounts at the time of first reporting of the amounts.	Planned annual target exceeded by R607.4 million.	The target is estimated based on identified potential sources for funding for the financial year. This estimate is however subject to other factors, including funder approval processes, which are not within SANBI's control. In the financial year under review these factors have been favourable, and this resulted in the over achievement of the planned annual target.

Strategic outcome	Output	Output indicator	2023/24 Audited actual performance	2024/25 Audited actual performance	2025/26 Annual targets	Actual achievement against 2025/26 annual targets	Deviation from planned 2025/26 annual targets	Reasons for deviation
Programme 4: Administration (continued)								
Good corporate governance achieved through legislative compliance, responsive business systems, and a skilled and transformed workforce.	Value of procurement from BBBEE companies.	Percentage of procurement from BBBEE companies.	Annual target exceeded 99% of procurement were awarded to B-BBEE suppliers. From the total procurement spend of R88 647 420,52, there was R87 597 438,93 spent from BBBEE suppliers.	Annual target exceeded 91% of procurement awarded to B-BBEE suppliers. From R 243 750 425 of total procurement spend, R222 069 506 was on BBBEE suppliers.	90% procurement to BBBEE suppliers.	Annual target exceeded 93% procurement to BBBEE suppliers. (R25 616 506 of BBBEE procurement spent out of total of R27 598 604).	Planned annual target exceeded by 3%.	Annual target exceeded as a result of: Supported by procurement on special goal by black owned suppliers.
	Percent of planned audit improvement actions implemented.	External audit opinion.	Annual target missed Unqualified report received from AGSA for 2021/23 financial year. Reduction in material audit findings lower than 50%.	Annual target achieved SANBI received an unqualified external audit opinion without findings from AGSA for the 2023/24 financial year.	Unqualified external audit opinion.	Annual target exceeded SANBI received an unqualified audit opinion without any matter for 2025/26 financial year.	Planned annual target exceeded, with SANBI receiving an unqualified external opinion without any matter for 2025/26 financial year.	Unqualified audit opinion received. Improvement in audit outcome achieved as a result of focused implementation of annual audit improvement plan over the past financial years. Achieving and exceeding the planned annual target is a desirable outcome.
	Improved internal control environment.	Percentage of annual external audit improvement plan implemented.	N/A	N/A	90%	Annual target achieved 90% of External Audit Improvement Plan implemented (26 of 29 audit action plan fully implemented).	N/A	N/A

DETAILS ON AMENDMENTS TO ANNUAL PERFORMANCE PLAN FOR 2025/26 FINANCIAL YEAR

The table below provides actual achievement against the original performance outputs in the 2025/26 Annual Performance Plan before approval of the amendments in November 2025 and re-tabling of the APP amendments in Parliament.

Outcome	Output	Output indicator	2023/24 Audited Actual Performance	2024/25 Audited Actual Performance	Original Planned Annual Target 2025/26	Actual Achievement 2025/26 until date of re-tabling	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations	Revised Annual 2025/26 Annual Target	Reasons for revisions to the Outputs/Output Indicators/ Annual Targets
Programme 2: Biodiversity Science and Policy Advice										
Purpose: Facilitate the conservation, restoration and sustainable management of biodiversity assets and ecological infrastructure, and unlock nature's contribution to people through providing appropriate knowledge, evidence, and policy support and piloting innovative nature- based solutions towards achieving National Development goals.										
A well-managed network of diverse national botanical and zoological gardens contributing to conservation, education, research, recreation and recognised as preferred nature-based tourism destinations.	Infrastructure maintenance projects completed.	Number of SANBI priority infrastructure maintenance and development projects completed.	Annual target achieved 50 priority infrastructure maintenance projects completed.	Annual target missed 33 infrastructure maintenance projects completed.	40 infrastructure maintenance projects completed.	Quarter 1: No activities undertaken during Quarter 1.	None. Progress provided as at 30 September 2025	N/A	25 infrastructure maintenance projects completed.	SANBI's 2025/26 Infrastructure budget allocation was reduced significantly. This necessitated a review and reduction of the number of planned infrastructure maintenance and new infrastructure development projects planned for the financial year. SANBI's required annual infrastructure budget allocation of R180 million was reduced to an amount of R40 million in 2025/26. This budget cut represented a 77% reduction from the required R180 million.
	Infrastructure development projects completed.		Annual target achieved 10 priority new infrastructure assets completed.	Annual target missed 5 new infrastructure development projects completed.	10 new infrastructure development projects completed.	Quarter 1: No activities undertaken during Quarter 1. Quarter 2: 2 Priority new infrastructure development projects completed.	None. Progress provided as at 30 September 2025.	N/A	2 new infrastructure development projects completed.	
	Completed initiatives on implementation of National Zoological Garden (NZG) Repositioning Strategy.	Number of National Zoological Gardens (NZG) Repositioning Strategy interventions completed.	N/A	Annual target achieved Feasibility study for NZG Public Private Partnership (PPP) conducted and report issued to Management.	Intervention 3: NZG PPP Request for Proposal (RFP) Documents finalised and submitted to National Treasury for approval.	Quarter 1: PPP process under implementation. The following milestones were completed and reports presented to SANBI Management in Quarter 1: • Solution Options Analysis • Project Due Diligence Quarter 2: PPP under implementation with critical milestones completed: • Solution Options Analysis • Project Due Diligence Current Phase - Value Assessment Milestone is currently 80% complete. Draft Value Assessment report under review.	None. Progress provided as at 30 September 2025.	N/A	Intervention 3: NZG Public Private Partnership Request for Qualification (RFQ) Documents submitted to SANBI Board for consideration.	NZG PPP Request for Qualification (RFQ) documents are based on a set of options presented to SANBI by the Transaction Advisor. The PPP process requires careful consideration and approval by the Board. The planned annual output was revised in order to afford SANBI's newly appointed Board (assumed office in October 2025) sufficient time to engage with the reports and consider options, in view of the long-term implication of the project on the NZG repositioning and SANBI's financial sustainability.

Outcome	Output	Output indicator	2023/24 Audited Actual Performance	2024/25 Audited Actual Performance	Original Planned Annual Target 2025/26	Actual Achievement 2025/26 until date of re-tabling	Deviation from planned target to Actual Achievement 2025/26	Reasons for deviations	Revised Annual 2025/26 Annual Target	Reasons for revisions to the Outputs/Output Indicators/ Annual Targets
Programme 3: Human Capital Development and Transformation										
Purpose: Contribute towards the development of the next generation of black biodiversity professionals.										
A transformed, adequately capacitated biodiversity sector and an active citizenry contributing to conservation of natural assets.	Black undergraduates, graduates and postgraduates in biodiversity-related fields benefiting from SANBI HCD programmes (work-integrated learning (WIL), internship programmes and postgraduate student studies).	Number of black undergraduates, graduates and postgraduates in biodiversity-related fields benefiting from SANBI HCD programmes (work-integrated learning (WIL), internship programmes and postgraduate student studies).	Annual target exceeded 175 black biodiversity professionals benefiting from SANBI HCD programmes.	Annual target exceeded 166 black undergraduates, graduates and postgraduates benefiting from SANBI HCD programmes. 610 Groen Sebenza interns trained.	105	Quarter 1: 27 individuals benefiting from SANBI HCD programmes. Quarter 2: 42 individuals benefiting from SANBI HCD programmes (cumulative 69).	None. Progress provided as at 30 September 2025.	N/A	80	DFFE funding of R3.4 million for the Biological Invasions Student Programme was discontinued in the 2025/26 financial year. SANBI used available financial resources to fund a new intake for a limited number of beneficiaries, with the other resources used to support existing beneficiaries who are concluding their studies. Planned annual target included a number of student beneficiaries funded by external partners, i.e., World Wide Fund for Nature (WWF) and the Human Science Research Council (HSRC). SANBI's 2025/26 student allocation from these funders was reduced significantly (i.e., SANBI requested WWF funding for 13 student placements and was allocated 5, and requested HSRC funding for 19 student placements and the allocation was 4).
	Biodiversity careers awareness programmes hosted	Number of biodiversity careers awareness programmes hosted	N/A	N/A	3 biodiversity careers awareness programmes hosted	Quarter 1: Project plan in place and 7 Biodiversity Career awareness programmes hosted. Quarter 2: 20 Biodiversity Careers awareness Programmes hosted with Higher Education Institutions.	None. Progress provided as at 30 September 2025.	N/A	15 biodiversity careers awareness programmes hosted.	This was a new performance indicator and annual target in the 2025/26 Annual Performance Plan. Annual target was revised to align with current baseline performance, which was not available at the time of setting the original target. High level of performance was achieved in quarter 1 and 2 as a result of SANBI's Biodiversity Education Team working in partnership with different higher education institutions.





Governance Statement 2025–2026



Corporate governance statement: 2025/2026

The South African National Biodiversity Institute (SANBI)'s corporate governance is guided by a set of processes, policies and laws affecting the way SANBI is established, administered and controlled. The approach prioritises the nature and extent of accountability in the Institute, as well as the mechanisms that are aimed at reducing or eliminating corporate governance deficiencies. SANBI's corporate governance system values the relationships among its multiple external stakeholders, mainly government, shareholders, non-governmental organisations, debt holders, trade creditors, suppliers, customers and communities affected by SANBI's activities. The SANBI Board, executives, labour and the rest of the employees remain invaluable as internal stakeholders.

SANBI subscribes and is committed to complying with the principles and standards of transparency, integrity and accountability expressed in the Public Finance Management Act (PFMA), relevant National Treasury regulations, and, where applicable, King V Report principles and recommendations on corporate governance.

SANBI's Board, its committees and the Executive Management Committee (EXCO) ensure that the Institute upholds and complies with principles of good ethical practices.

Appointment and composition of the SANBI Board

As required in terms of the provisions of Section 15 of the National Environmental Management: Biodiversity Act of 2004 (No. 10 of 2004), SANBI Board Members are appointed by the Executive Authority for a term of three years. In terms of the PFMA, the SANBI Board is the Accounting Authority of the Institute. The Chief Executive Officer (CEO) and/or acting person in the position is an *ex officio* member of the Board. Executive members eligible for attendance at board meetings include:

- The Chief Financial Officer (CFO), Chief Operations Officer (COO) and Head of Branch: Biodiversity Research and Policy Advice attend board meetings as permanent invitees.
- Other members of EXCO attend board meetings by invitation, to present on specific subject matter, as determined by the CEO.

The SANBI Board meets quarterly, and when required for specific extraordinary meetings. The business of the Board and its functions are conducted in line with the approved Board Manual/Charter and in accordance with provisions of NEMBA, Act No. 10 of 2004 (i.e., *Part 3: Operating procedures of Board*). The SANBI Board induction is conducted upon its assumption of duties after confirmation of appointment by Cabinet. The Board Induction Programme and related engagements are facilitated to ensure that all key organisational strategic matters requiring board leadership and direction are identified, including but not limited to the following: legal mandate and corporate strategy outcomes, shareholder priorities, financial position and long-term sustainability, strategic risk exposure and migration, stakeholder relations landscape, human resources and labour relations, Information Communication and Technology (ICT) environment and other key strategic matters.

The SANBI Board consists of not fewer than seven (7) and not more than nine (9) members who are appointed by the Minister of Forestry, Fisheries and the Environment (DFFE). The Board further includes the Director-General, or an official of the DFFE designated by the Director-General, and the CEO of SANBI, as *ex officio* members.

The SANBI Board is appointed and reconstituted every three (3) years in accordance with a process outlined in Section 17 of the National Environmental Management Biodiversity Act (NEMBA) (Act No. 10 of 2004).

There were two separate SANBI Boards during the 2025/26 financial year, that is, the previous board term, which was extended by the Minister of Forestry, Fisheries and the Environment for an additional year, ended on 30 September 2025, while the new board term commenced on 1 October 2025, as reflected below

SANBI Board members for the period 1 April 2025–30 September 2025:

- Prof. A.E. Nesamvuni (Board Chairperson).
- Mrs B. Ferguson (Deputy-Board Chairperson and Chairperson: Research, Development and Innovation Committee).
- Dr L.T. Luthuli (Chairperson: Audit and Risk Committee).

- Dr P.E. Molokwane (Chairperson: Human Resources and Remuneration Committee).
- Dr M.E. Tau.
- Dr R.S. Legoabe.
- Mr L. Matooane (Department of Science and Innovation (DSI) representative).
- Dr N. Mkhize (DFFE representative).
- Mr S. Munzhedzi (SANBI CEO) (*ex officio*).

SANBI Board members for the period 1 October 2025–31 March 2026:

- Dr M.E. Tau (Board Chairperson).
- Prof. A.E. Nesamvuni (Chairperson: Research, Development and Innovation Committee).
- Ms B.G. Koyana (Chairperson: Human Resources and Remuneration Committee).
- Mr E.V. Jooste (Chairperson: Audit and Risk Committee).
- Dr A. Ntanda.
- Adv. C. Slump.
- Dr A.K. Muir.
- Ms S. Naidoo.
- Ms M. Matshusa (DFFE representative).
- Mr S. Munzhedzi (SANBI CEO) (*ex officio*).

Fiduciary duties

The SANBI Accounting Authority exercises its fiduciary duties to enable reasonable protection of the assets of the Institute. The roles of the Board Chairperson and CEO do not vest in the same person. The Board Chairperson is a non-executive member of the Institute and is responsible for leading the SANBI Board of Directors and ensuring its effectiveness. The CEO is responsible for the execution of SANBI's corporate strategy and day-to-day operations and is supported by the executive managers and EXCO.

Implementation of the mandate is evaluated by the DFFE, and progress reports are tabled at the Portfolio Committee on Forestry, Fisheries and the Environment (PCFFE) every quarter.

Board committees

For operational effectiveness, the SANBI Board has established three committees for key functional areas of SANBI, with committee members appointed in line with their qualifications, expertise and skills. The board committees are structured across the different functional areas as follows:

- Research, Development and Innovation (RD&I) Committee.
- Audit and Risk Committee (ARC).
- Human Resources and Remuneration Committee (REMCO).

These committees comprise members of the SANBI Board and experts who are well versed in their lines of business. The experts' appointments are determined and approved by the Board. All committees of the Board are chaired by members of the SANBI Board. A framework for committees' responsibilities was developed to ensure focused oversight of each committee and to avoid duplication of reporting lines and conflicting decisions being made. Each committee's mandate and activities are guided by the terms of reference/charters approved by the SANBI Board and reviewed on an annual basis.

The role of the committees is mainly to advise the Board on:

- SANBI's mandate.
- SANBI's strategic direction.
- The implementation of the Corporate Strategic Plan and the Annual Performance Plan.
- The monitoring and evaluation of key performance objectives.
- Establishing and approving budgeting requirements.

Each of the following committees operates within the approved terms of reference, which are reviewed annually and/or when a need arises.

(1) Audit and Risk Committee (ARC)

The ARC is constituted as a statutory committee of SANBI in respect of its statutory duties in terms of Section 51 (1) (a) of the PFMA and Treasury Regulations 27.1.7 and 27.1.10.

Assist the Board in discharging its duties relating to the safeguarding of assets, the operation of adequate systems, internal controls and control processes, and the preparation of accurate financial reporting and statements in compliance with all applicable legal requirements, corporate governance and accounting standards.

Provide support to the Board on the risk appetite and risk management of SANBI.

The committee ensures that the assurance coverage provided by management, risk management, as well as the internal and external audit functions, is optimised and adequately

Attendance record of meetings

The attendance record of Board and Committees' meetings are reflected below:

BOARD MEETINGS (1 April 2025–30 September 2025)				
Number of meetings scheduled and each member attended				
Names	30 May 2025	28 Aug. 2025	18 Sep. 2025	Total meetings (3)
Prof. A.E. Nesamvuni (Board Chairperson)	✓	✓	✓	3
Mrs B. Ferguson (Deputy Chairperson)	✓	✓	✓	3
Dr L.T. Luthuli	✓	✓	✓	3
Dr P.E. Molokwane	✓	✓	–	2
Dr M.E. Tau	✓	✓	✓	3
Dr R.S. Legoabe	✓	✓	✓	3
Mr L. Matooane (**)	✓	✓	✓	3
Dr N. Mkhize (**)	✓	✓	✓	3
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	✓	3
(**)The term of office of the above SANBI Board ended on 30/09/2025.				

BOARD MEETINGS (1 October 2025–31 March 2026)						
Number of meetings scheduled and each member attended						
Names	15 Oct. 2025 (*)	26 Nov. 2025	11–12 Feb. 2026 (2 days)	26 Feb. 2026	27 Mar. 2026	Total meetings (5)
Dr M.E. Tau (Board Chairperson)	✓	✓	✓	✓	✓	5
Prof. A.E. Nesamvuni (RD&I Chairperson)	✓	✓	✓	✓	✓	5
Mr E.V. Jooste (ARC Chairperson)	✓	✓	✓	✓	✓	5
Ms B.G. Koyana (HR&REMCO Chairperson)	✓	✓	✓	✓	✓	5
Dr A.K. Muir	✓	✓	✓	✓	–	4
Dr A. Ntanda (**)	✓	✓	✓	✓	✓	5
Adv. C. Slump (**)	✓	✓	✓	✓	✓	5
Ms S. Naidoo	✓	✓	–	✓	✓	4
Ms M. Matshusa (**)	–	–	✓	✓	–	2
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	✓	✓	✓	5
The term of office of this SANBI Board commenced on 1 October 2025.						
(*) New SANBI Board induction meeting.						
(**) Non-remunerated members employed by State.						

focuses on priority risk areas. The committee plays an integral role in the risk management of the Institute and oversees implementation of the annual risk-based internal audit plan. The committee engages with an external audit initiated by the Auditor-General in line with the PFMA. The committee also evaluates the Institute's reporting with a specific focus on:

- Financial reporting.
- Risk management.
- Internal controls.
- Fraud risk as it relates to financial reporting.
- ICT governance.

As required by Treasury Regulation 27, the SANBI Board appointed an Audit and Risk Committee to assist with the discharge of its duties. The terms of reference of this committee are approved by the Board. The committee meets four times per year, and one extraordinary meeting is held at the end of May annually, to consider the annual financial statements and other year-end reports.

(2) Human Resources and Remuneration Committee (HR and REMCO)

The HR and REMCO advise and guide the SANBI Board on all matters relating to human resources and remuneration, transformation, succession planning and development, and ethics.

Attendance record of meetings (cont.)

The attendance record of Committees' meetings are reflected below:

AUDIT AND RISK COMMITTEE MEETINGS (1 April 2025–30 September 2025)					
Number of meetings scheduled and each member attended					
Names	29 Apr. 2025	27 May 2025	28 Jul. 2025	8 Aug. 2025	Total meetings (4)
Dr L.T. Luthuli (ARC Chairperson)	✓	✓	✓	✓	4
Dr P.E. Molokwane	✓	✓	✓	✓	4
Dr M.E. Tau	✓	✓	✓	✓	4
Dr R.S. Legoabe	✓	✓	✓	✓	4
Mr T. Zororo (Expert advisor)	✓	✓	✓	✓	4
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	✓	✓	4
The term of office of the above ARC ended on 30 September 2025.					

AUDIT AND RISK COMMITTEE MEETINGS (1 October 2025–31 March 2026)					
Number of meetings scheduled and each member attended					
Names	31 Oct. 2025	04 Dec. 2025	30 Jan. 2026	27 Mar. 2026	Total meetings (4)
Mr E.V. Jooste (ARC Chairperson)	✓	✓	✓	✓	4
Ms B.G. Koyana	✓	✓	✓	✓	4
Dr A. Ntanda (**)	✓	✓	✓	✓	4
Adv. C. Slump (**)	✓	✓	✓	✓	4
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	✓	✓	4
The term of office of this ARC commenced on 1 October 2025.					

HUMAN RESOURCES AND REMUNERATION COMMITTEE MEETINGS (1 April 2025–30 September 2025)			
Number of meetings scheduled and each member attended			
Names	16 Apr. 2025	25 Jul. 2025	Total meetings (2)
Dr P.E. Molokwane (Chairperson)	✓	✓	2
Dr R.S. Legoabe	✓	✓	2
Mrs B. Ferguson	✓	✓	2
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	2
The term of office of the above HR and REMCO ended on 30 September 2025.			

HUMAN RESOURCES AND REMUNERATION COMMITTEE MEETINGS (1 October 2025–31 March 2026)				
Number of meetings each member attended				
Names	7 Nov. 2025	27 Jan. 2026	25 Feb. 2026	Total meetings (3)
Ms B.G. Koyana (Chairperson)	✓	✓	✓	3
Prof A.E. Nesamvuni	✓	✓	✓	3
Dr A. Ntanda (**)	✓	✓	✓	3
Adv. C. Slump (**)	✓	✓	✓	3
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	✓	3
The term of office of this HR and REMCO commenced on 1 October 2025.				

Through this committee, the Board, within the terms of the agreed policy, determines the scope of the remuneration packages of the executive and general staff, including, where appropriate, performance incentives. The committee also oversees the general organisational climate, ethical conduct and any other matters formally

delegated by the Board to the committee from time to time.

(3) Research, Development and Innovation Committee (RD&I)

The RD&I Committee facilitates the effective exercise of the SANBI Board's responsibility for

Attendance record of meetings (cont.)

The attendance record of Committees' meetings are reflected below:

RESEARCH, DEVELOPMENT AND INNOVATION COMMITTEE MEETINGS (1 April 2025–30 September 2025)			
Number of meetings scheduled and each member attended			
Names	24 Apr. 2025	23 Jul. 2025	Total meetings (2)
Mrs B. Ferguson (Chairperson)	✓	✓	2
Dr L.T. Luthuli	✓	✓	2
Dr M.E. Tau	✓	✓	2
Mr L. Matooane (**)	✓	✓	2
Dr N. Mkhize (**)	–	✓	1
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	2
Note: The term of office of the above RD&I Committee ended on 30 September 2025.			

RESEARCH, DEVELOPMENT AND INNOVATION COMMITTEE MEETINGS (1 October 2025–31 March 2026)			
Number of meetings each member attended			
Names	5 Nov. 2025	23 Jan. 2026	Total meetings (2)
Prof A.E. Nesamvuni (Chairperson)	✓	✓	2
Mr E.V. Jooste	✓	✓	2
Dr A.K. Muir	✓	✓	2
Adv. C. Slump (**)	✓	✓	2
Ms S. Naidoo	✓	✓	2
Ms M. Matshusa (**)	✓	✓	2
Mr S. Munzhedzi (CEO and <i>ex officio</i>)	✓	✓	2
The term of office of the above RD&I Committee commenced on 1 October 2025.			

governance oversight of the core mandate of the Institute. This committee advises the Board on matters relating to research, policy advice, conservation, gardens (botanical and zoological) and tourism. The committee further assists the Board to discharge its transformation and sustainability responsibility concerning the implementation of practices that are consistent with good corporate citizenship.

Company secretary

The company secretary's function is mandatory and plays a pivotal role in the governance of the Institute. The company secretary guides and advises the SANBI Board and management on corporate governance principles and legislative compliance and supports the Board and its committees. The company secretary is also the formal point of contact for the Institute, its board, the ministry and parliamentary committees.

Management structure

The Executive Management Committee (EXCO) comprises of the following:

- Chief Executive Officer (as Chairperson).
- Head of Branch: Biodiversity Research, Science and Policy Advice.

- Chief Financial Officer.
- Chief Operations Officer.
- Chief directors.
- Chair of the Management Committee (MANCO) (in attendance).
- Company secretary (in attendance).
- Director: Internal Audit (in attendance).
- Director: Marketing, Communication and Commercialisation (in attendance).
- Director: Strategic Coordination and Oversight (in attendance).
- Director: Legal Services (in attendance).
- Director: Information Security, Governance and Risk.
- Directors and subject specialists are invited as and when required to present on specific subjects.

This committee meets monthly and also on an ad hoc basis as deemed necessary by the chairperson. The role of the committee is to ensure a coordinated and efficient execution of all functions and priorities assigned to it by the SANBI Board. EXCO operations are guided by its approved terms of reference.

The management and administration structure of the Institute is geographically decentralised because of the wide geographical spread and activities of its various units. The head of each unit is called a Head of Division. MANCO is comprised predominantly of senior managers and plays the role of advising EXCO on specific operational matters, development of new policies/procedures/guidelines, review of organisational policies and meets every month.

Implicit in the concept of corporate governance is a substantial measure of delegation of both responsibility and authority, which in turn requires effective control and evaluation systems. Both financial and management responsibilities are delegated and clearly communicated to the heads of branches. These officers are actively involved in the budget development and take responsibility for the management of their cost centre budgets within clearly defined policies, procedures and delegations of authority (DOA) approved by the SANBI Board.

External and internal audit

The Auditor-General of South Africa (AGSA) is the external auditor of SANBI in terms of the Public Audit Act, No.25 of 2004.

SANBI's internal audit function is based on a hybrid/co-sourced model with a structure made up of an external service provider audit firm (currently BDO Advisory Services (Pty) Ltd) and internal human resource capacity leads by a Senior Manager: Internal Audit (Chief Audit Executive).

The SANBI Board, through the Audit and Risk Committee (ARC), exercises oversight on financial reporting and internal control systems. The Internal Auditors (IA) report directly to the ARC according to the approved Internal Audit Charter. Included in the Internal Audit Charter is a structured internal audit approach, premised on the International Standards for the Professional Practice of Internal Auditors (ISPPA) as prescribed by the Institute of Internal Auditors (IIA).

The ARC assigns the Internal Audit function with the compilation of a three-year rolling annual audit plan that is approved annually.

The external and internal auditors are encouraged to cooperate and ensure that there is an optimal overlap between them as crucial assurance providers.

Enterprise risk management (ERM)

SANBI continues to implement risk management processes as per the approved Risk Management Policy and Framework. A comprehensive enterprise-wide risk assessment is conducted annually, focusing on risks at strategic and operational levels, which form the basis for the Internal Audit plans. Strategic risks are categorised as per the integrated reporting framework as follows:

- Human capital.
- Financial capital.
- Infrastructure capital.
- Intellectual property capital.
- Social and relationship capital.
- Natural environmental capital.

These strategic risks are aligned with the annual performance plan to ensure that efficient management of risks contributes to improved performance. The results of the assessment are reviewed by the ARC and subsequently approved by the SANBI Board on an annual basis. The continuous identification of emerging risks is done as part of risk management monitoring. Furthermore, operational risk registers were also developed in collaboration with designated risk owners and monitoring reports of these risks were reported at the Risk Management and Fraud Prevention Committee.

The Business Continuity Plan (BCP) and the Disaster Recovery Plan (DRP) have been implemented, and progress in this regard is regularly reported to the ARC.

Based on the mature ERM culture within SANBI, the combined assurance model was developed and is being used to report on the adequacy and effectiveness of all the assurance providers to the ARC as and when required.

Disaster risk management plan

SANBI, in collaboration with the DFFE and the National Disaster Management Centre (NDMC), developed a Disaster Risk Management Plan (DRMP) in line with the Disaster Management Act, No. 57 of 2002, which was approved by the SANBI Board in February 2025. The DRMP aims to establish a consistent approach to assessing and monitoring disaster risks, implementing comprehensive disaster risk management strategies, and ensuring efficient and effective disaster response, recovery and rehabilitation. In addi-

tion, a DRM implementation plan was developed, and its implementation was monitored quarterly. Inspections were performed to validate the controls with a primary focus on flood and fire risks. The purpose was to assess the effectiveness of the mitigation measures implemented to minimise the impact should these risks materialise. Garden maintenance plans were executed to support the monitoring and management of disaster-related incidents. It is important to note that SANBI participated in Joint Operation Centres (JOCs) and the Local Government Support Forums, established by municipalities in collaboration with the DFFE to ensure coordinated support in the event of a disaster.

Fraud and corruption

SANBI's Fraud Prevention Policy and Plan provides mechanisms for the implementation of fraud prevention.

A Risk Management and Fraud Prevention Committee (RMFPC) has been established to drive the implementation of the Risk Management Policy, including the Fraud Prevention Policy and Plan. The RMFPC also adjudicates on alleged fraud cases reported through the whistleblowing system or other approved means. This committee functions in line with its approved terms of reference; and it is chaired by the COO. The fraud risk assessment was conducted as part of the risk assessment process. A physical and online awareness programme was implemented to encourage whistleblowing as well as to promote ethical behaviour in the Institute.

A whistleblowing hotline is fully functional and is administered and managed by Advanced Call. Advanced Call reports any cases of fraud or misconduct to management for investigation if warranted. SANBI also receives and administers formal, informal and anonymous matters from various communication media. Such matters are maintained and recorded in a hotline register.

Cases of loss and/or damage to assets are recorded into a loss control register and dealt with by the Loss Control Sub-Committee. Sanctions are always administered in cases of proven negligent losses and damages that are ascribed to recklessness and carelessness.

All allegations of fraud and corruption are reported for consideration to the SANBI Board through its Audit and Risk Committee on a quarterly basis.

Delegation of authority (DOA)

The SANBI Board approved the Financial and Supply Chain Delegation of Authority Framework for effective operational requirements. This clarifies lines of authority and powers for various transactions that are undertaken by the Institute. The DOA is regularly reviewed and amended to suit the operations of the Institute and for alignment with National Treasury instructions and other regulations.

Internal control systems

Internal control is a process, effected by SANBI's Board of Directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to the following areas:

- **Operations:** effectiveness, efficiency, safeguarding of assets.
- **Reporting:** reliability, timeliness, accuracy, integrity.
- **Compliance:** within the regulatory environment, contracts, policies and procedures.

Financial and operational systems of internal control are adhered to as required by applicable regulations and laws. Management has a fundamental responsibility to develop and maintain effective internal controls. These controls are designed to provide reasonable assurance that transactions are concluded in accordance with management authority, assets are protected and the financial transactions are properly recorded.

Management of Information Communication Technology

The SANBI Board is responsible for Information Communication Technology (ICT) governance and delegates aspects of oversight of Business Information Technology (BIT) governance to the ARC. There is an approved SANBI Enterprise Governance of Information and Technology Framework (Principles and Guidelines) based on the premise that ICT governance exists to inform and align decision-making for information technology planning, policy and operations to meet business objectives, ascertain that risks are managed appropriately and verify that resources are being used responsibly and strategically. There is an ICT Governance Framework supported by an implementation plan that is monitored by the ARC quarterly.

The ARC takes overall responsibility for the governance of information technology and has delegated the functions to a BIT Steering Committee. The BIT Steering Committee has been established at management level to deal with BIT governance and advises EXCO on BIT strategic matters. Risk management forms an integral part of the institutional strategy, with a key objective being to control and mitigate significant risks that BIT is or may be exposed to while simultaneously facilitating the realisation of operational and strategic objectives. Audit processes are conducted for BIT to continuously evaluate internal controls and take measures to improve these controls where necessary.

The BIT's risk management is the responsibility of the Board and forms an integral part of the Institute's corporate strategy. The primary objective is to control and mitigate the most significant risks that BIT is or may be exposed to, while at the same time facilitating the realisation of operational and financial objectives. BIT continuously evaluates its internal controls and takes measures to improve these controls where necessary. BIT risk is thus incorporated into the corporate risk management framework and discussed at the ARC and BIT Steering Committee. Business Information Technology (BIT) is taking steps to strengthen the risk and internal control framework. The position of the Director: ICT Governance, Information Security and Risk has been created as part of the revised and approved strategy to reflect the increasing importance of cyber security within the organisation. Risks related to cyber security have also been added to the risk framework. BIT considers risk management to be a continuous process, an essential part of which is to embed policy in control systems and procedures at every level of the organisation.

Cyber security is critical as SANBI's virtual presence increases and more organisational content goes online. The exponential and accelerated growth in the use of technologies like cloud infrastructure and information stored, processed and transmitted over the SANBI network compels SANBI to strengthen its defences on all fronts. The BIT Directorate is adopting a holistic approach to not only respond to cyber security threats but also implement controls that deal with information security at an enterprise level by monitoring security events to prevent, detect and respond to security incidents using

a combination of technologies and well-defined processes to ensure a safe and secure operating environment.

Employment Equity Plan

SANBI's Employment Equity Plan (EEP) is monitored by the Employment Equity and Training Committee. The primary aim of the EEP is to achieve the following:

- Compliance with the provisions and legal requirements of the Employment Equity Act No. 55 of 1998.
- Promotion of equal opportunity and fair treatment in employment through the elimination of unfair discrimination.
- Implementation of affirmative action measures to redress the barriers in employment experienced by designated groups to ensure their equitable representation in all occupational categories and levels in the workplace.
- Accommodation of physically challenged people through modification and adjustment of the physical working environment.
- Attraction, development and retention of staff members with emphasis on those from designated groups.

SANBI strives to achieve its employment equity vision through the following initiatives:

- Implementation of all the critical success factors for effective employment equity transformation.
- Provision of all necessary human and financial resources.
- Utilisation of SANBI structures to consult and communicate with all employees, either directly or indirectly.
- Implementation of the enabling systems and working environment geared towards the maximisation of advancement of persons from designated groups.
- Encouragement of employee participation by putting best practices in place to foster good and co-operative relationships and employee participation at all levels of the Institute. Union representation, staff meetings and task teams are all instrumental in facilitating participation.

Health, safety and environmental issues

The Occupational Health and Safety (OHS) Act No. 85 of 1993 prescribes specific compliance

requirements for specific environments. Given the diverse nature of the SANBI operations, health and safety requirements vary and require specific interventions. The Employee Relations, Wellness, Health and Safety Directorate ensures that specific needs are met by customising compliance interventions across SANBI.

Social and ethics responsibility

SANBI has conducted and will continue to conduct its business in a manner that meets existing needs without compromising the achievement of the mandate. SANBI takes cognisance of the impact that the business has on its stakeholder community.

Code of conduct

A code of conduct that applies to all staff members is implemented as part of several consolidated human resource policies and procedures. The code of conduct facilitates sound business ethics in the Institute and plays an important role in defining the organisational culture and in governing effective discipline within the Institute. It is a standard annexure to all letters of staff appointment, ensuring that new staff members are well informed. A breach of the code of conduct by staff members is dealt with in terms of SANBI's disciplinary policy and procedure.

All board members are subject to the code of conduct for the Board as prescribed by the Minister of Environment, Forestry and Fisheries, which is managed through the GCA Agreement signed by the SANBI Board and the Minister. A breach of the code of conduct by board members will be dealt with in terms of the relevant sections of the Corporate Governance Agreement by the Minister.

Conflict of interest

As part of good governance, all SANBI staff members are obliged to complete a 'Declaration on Conflict of Interest' from time to time in various areas of work. A 'Declaration of Conflict of Interest' register is maintained for all Board, Management and Bid Committee meetings by members of the Supply Chain Management Unit, including those who are involved in drafting the specifications for the award of the bids and in contracts.

All members of the Supply Chain Management Unit declare their interests annually. Non-dis-

closure of interest is taken very seriously, and punitive action is instituted in line with the SANBI Disciplinary Policy and Procedure. All the organisational processes and policies are open to regular audit, evaluation and review.

Supply Chain Management (SCM)

In accordance with Regulation 16A of the PFMA, SANBI has implemented an effective and efficient SCM system to acquire goods and services and dispose of goods and assets. The organisation ensures that SCM processes adhere to legislation and internal controls in demand management, disposal management, SCM risk management and assessment of SCM performance. This is facilitated through the development and implementation of appropriate policies, processes, systems, including workflow, and providing support through training, templates, advisories, advice, directives and contributing to the bid adjudication processes. Transversal agreements are used where feasible. SANBI has implemented the mandatory Bid Committees with approved formal terms of reference and members serving a two-year term.

Compliance with laws and regulations

SANBI uses relevant tools applications and software that identify applicable pieces of priority legislation, regulations and codes of best practices that are continuously monitored and updated. SANBI complies with King V, urging that the organisation's leadership not only drives compliance with laws, but also focuses on non-binding rules, codes and standards.

Legislative framework

The Institute, being a Section 3A Public Entity, has to comply with several laws, including:

- National Environmental Management: Biodiversity Act No. 10 of 2004.
- National Environmental Management Act No. 107 of 1998.
- Labour Relations Act No. 66 of 1995.
- Basic Conditions of Employment Act No. 75 of 1997.
- Employment Equity Act No. 55 of 1998.
- Skills Development Act No. 97 of 1998.
- Skills Development Levies Act No. 9 of 1999.
- Public Finance Management Act No. 1 of 1999 (PFMA).

- Occupational Health and Safety Act No. 85 of 1993.
 - National Environmental Management: Waste Act 59 of 2008.
 - Generally Recognised Accounting Practice (GRAP).
 - Compensation for Occupational Injuries and Diseases Act No. 130 of 1993.
 - Promotion of Access to Information Act No. 2 of 2000.
 - Government Immovable Asset Management Act No. 19 of 2007.
 - Protection of Personal Information Act No. 4 of 2013.
 - Promotion of Administrative Justice Act No. 3 of 2000.
 - Animals Protection Act No. 71 of 1962.
 - Animal Health Act No. 7 of 2002.
 - Broad-Based Black Economic Empowerment Act No. 53 of 2003.
 - National Environment Management: Integrated Coastal Management Act No. 24 of 2008.
 - National Environmental Management: Protected Areas Act No. 57 of 2003.
 - Societies for the Prevention of Cruelty to Animals Act No. 169 of 1993.
 - Conservation of Agricultural Resources Act No. of 1983.
 - National Heritage Resource Act No. 25 of 1999.
 - Control of Access to Public Premises and Vehicles Act No. 53 of 1985.
 - Water Management Act No. 92 of 2000.
 - National Veld and Forest Fire Act No. 101 of 1998.
 - World Heritage Convention Act No. 49 of 1999.
 - Environmental Conservation Act No. 50 of 2003.
 - Limpopo Environmental Management Act No. 7 of 2003.
 - SANS 10379:2005 (Ed1): Zoo and Aquarium Practise: Compliant.
 - SANS 10386:2008: The care and use of animals for scientific purposes.
 - SANS 1884-1: 2003 South African National Standard: Holding pens for temporary housing of animals (Part 1: Holding pens for Wild Herbivores at auctions and in quarantine facilities).
- SANBI continues to review its governance system and structures to ensure that they support effective decision-making processes; establish a corporate culture aligned with the Institute's goals and values; and align with evolving best governance practices.



MR SHONISANI (SHONI) MUNZHEDZI

Chief Executive Officer
South African National Biodiversity Institute

Date: 31 July 2026





Report of the Auditor-General to Parliament on the South African National Biodiversity Institute



Report of the auditor-general to parliament on the South African National Biodiversity Institute

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the South African National Biodiversity Institute (SANBI) set out on pages 179 to 271, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African National Biodiversity Institute as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter- Restatement of corresponding figures

6. As disclosed in note 43 to the financial statements, the corresponding figures for 31 March 2025 were restated as a result of an error in the financial statements of the public entity at, and for the year ended, 31 March 2026.
7. My opinion is not modified in respect of this matter.

Report of the auditor-general to parliament on the South African National Biodiversity Institute

Other matter- Unaudited supplementary schedules

8. The supplementary information set out on pages 272 to 283 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.
9. My opinion is not modified in respect of this matter.

Responsibilities of the accounting authority for the financial statements

10. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with Standards of GRAP and the requirements of the PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 166, forms part of my auditor's report.

Report on the annual performance report

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
15. I selected the following material performance indicators related to programme 1: National Botanical Gardens and National Zoological gardens and programme 2: Biodiversity Science and Policy Advice presented in the annual performance report for the year ended 31 March 2026. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.

Report of the auditor-general to parliament on the South African National Biodiversity Institute

- Number of SANBI priority infrastructure maintenance and development projects completed
 - Number of visitors to National Botanical Gardens and National Zoological Gardens
 - Number of National Zoological Gardens (NZG) Repositioning Strategy interventions completed
 - Annual updated version releases of biodiversity checklists comprising scientific and common names for plants and animals as a taxonomic backbone for South Africa's biodiversity
 - Number of research papers published in journals accredited by DHET
 - Number of risk analyses developed for alien and invasive species
 - Annual updated assessment report on state of illegally traded succulent plants compiled
 - Number of policy advice products finalised to support mainstreaming of biodiversity assets and ecological infrastructure
 - National Biodiversity Assessment (NBA) report completed
 - Number of district municipalities provided with capacity building support interventions to promote biodiversity mainstreaming into municipal planning and decision making
 - Number of cooperative research network sessions convened
 - Annual report on Non-Detriment Findings (NDF) compiled
16. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.
17. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
 - All the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

Report of the auditor-general to parliament on the South African National Biodiversity Institute

- the reported performance information is presented in the annual performance report in the prescribed manner
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
18. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
19. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under- achievements.
22. The table that follows provides information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 133 to 142.

Programme 2: Biodiversity Science and Policy Advice

Targets achieved: 92%		
Key indicator not achieved	Planned target	Reported achievement
Number of risk analyses developed for alien and invasive species	35	33

Report on compliance with legislation

23. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.
24. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

Report of the auditor-general to parliament on the South African National Biodiversity Institute

25. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
26. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

27. The annual financial statements submitted for auditing were not fully prepared in accordance with the prescribed financial reporting framework, as required by section 55(1) (b) of the PFMA. Material misstatements of non-current assets, cash flow statement, statement of comparison of budget and actual amounts and disclosure items identified by the auditors in the submitted financial statement were corrected, resulting in the financial statements receiving an unqualified audit opinion.

Other information in the annual report

28. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in core function presented in the annual performance report that have been specifically reported on in this auditor's report.
29. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
30. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in core function presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
31. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

32. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

Report of the auditor-general to parliament on the South African National Biodiversity Institute

33. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the of opinion and the material findings on compliance with legislation included in this report.
34. Management did not exercise adequate review controls over the preparation of the financial statements to ensure that the financial statements are prepared in accordance with the reporting framework.



Pretoria

01 August 2026



Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the public entity's compliance with selected requirements in key legislation.

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Annexure to the auditor's report

Communication with those charged with governance

I communicate with the Accounting Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Authority with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Section 53(4) Section 54(2)(c); 54(2)(d) Section 55(1)(a); 55(1)(b); 55(1)(c)(i) Section 56(1); 56(2) Section 57(b); Section 66(3)(c); 66(5)
Treasury Regulations public entities (TR)	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); Regulation 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; Regulation 31.2.5; 31.2.7(a); Regulation 33.1.1; 33.1.3
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A); 25(1); 25(5)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
Preferential Procurement Regulations, 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
Preferential Procurement Regulations, 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2

Annexure to the auditor's report

#	Selected legislation and regulations	Consolidated firm level requirements
1	Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(3)(c); 66(5)
2	Treasury Regulations, 2005	Regulation 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A.7.1; 16A.7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 31.1.2(c); 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 32.1.1(a); 32.1.1(b); 32.1.1(c); 33.1.1; 33.1.3
4	Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
5	National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
6	National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4(a); 4.17; 7.2; 7.6
7	National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
8	National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
9	National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
10	Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2(1)(a); 2(1)(b); 2.1(f)
11	Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
12	Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)



Report of the Accounting Authority



Report by the Accounting Authority

The Accounting Authority of SANBI hereby presents its report for the year ended 31 March 2026 to the Executive Authority and the Parliament of the Republic of South Africa.

Services rendered by SANBI

The narrative section of this Annual Report gives a more in-depth discussion of key performance indicators and overview of programme performance. Key projects delivered during the period under review as well as services offered by the Institute are also discussed in the narrative section of this report laid out on pages 27 to 131.

Corporate governance arrangements

Information pertaining to corporate governance is explained in the Corporate Review section of this Annual Report on pages 147 to 157.

Performance information

In line with the requirements of National Treasury, performance targets are set on an annual basis and performance against these targets is reported to National Treasury through the Department of Forestry, Fisheries and the Environment (DFFE) on a quarterly basis after approval by the Board. The DFFE assessed the quarterly performance reports and gave SANBI feedback during the year under review.

Executive management's interest in contracts

in the current financial year SANBI did not enter into any material contracts wherein its Executive Management had interest.

Preparation and presentation of the annual financial statements

SANBI has adopted the South African Statements of Generally Recognised Accounting Practices (GRAP).

Financial highlights

The financial position and performance of the operations and programme activities of SANBI are disclosed, with applicable notes, in the financial statements which form an integral part of this annual report. Material facts and circumstances that occurred between the accounting date and date of this report have been accounted for accordingly.

Financial Performance

A surplus of R7.7 million is reported on the statement of financial performance, which is lower than a restated surplus of R42 million in the previous financial year.

Total revenue as disclosed in the statement of financial performance decreased by 9% year-on-year from R1 039 million to R941 million. Admission fees increased by R18 million (13%) due to higher facility visits during the financial year.

Revenue from non-exchange transactions has decreased by R115 million (-14%). This was mainly due to the government grant cuts and low project revenue being recognised in the current year.

Donors and funders of grants and sponsorships are acknowledged as detailed on Annexure A to the financial statements.

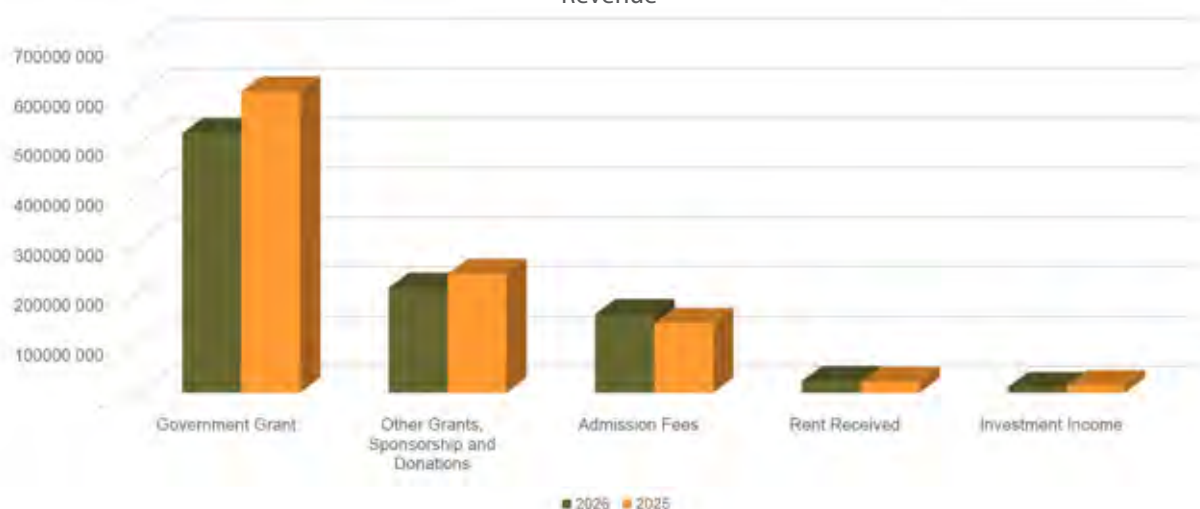
Total expenditure of R934 million has decreased by 6% from the spending in the previous financial year of R996 million. Employee costs of R573 million have decreased by R56 million (-9%) from the previous financial

Report by the Accounting Authority

year as a result of the conclusion of the Groen Sebenza Project and Cost Containment measures. As the main cost driver in the organisation, the line item accounts for 61% of the total costs.

Operating expenses have decreased by R10.9 million (-3%) from R320 million in the previous year to R309 million and are indicative of the financial constraints that we encountered during the year. The main operating cost drivers have been information technology, project implementer costs, consulting and professional fees, security, municipal charges, repairs and maintenance, and travel costs.

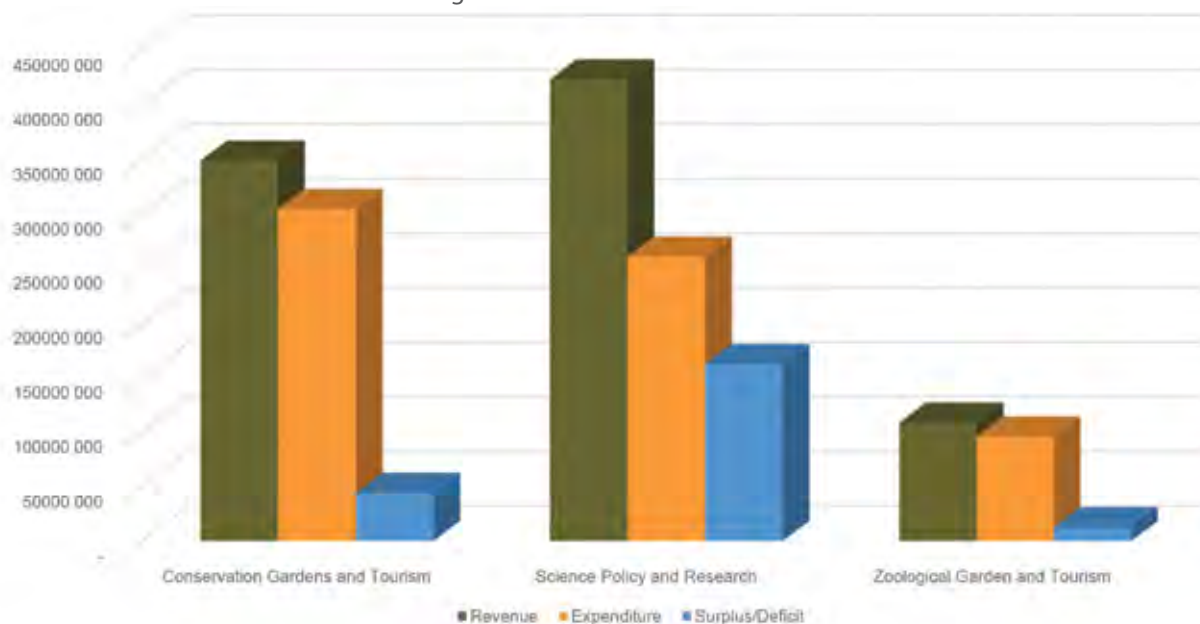
Revenue



Segmental Financial Performance

SANBI is structured on the basis of mandated areas. As such, the segments are organised around the type of service delivered and the target market. The overall performance per segment is depicted graphically. The detailed segmental report is in note 40.

Segmental Financial Performance



South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Report by the Accounting Authority

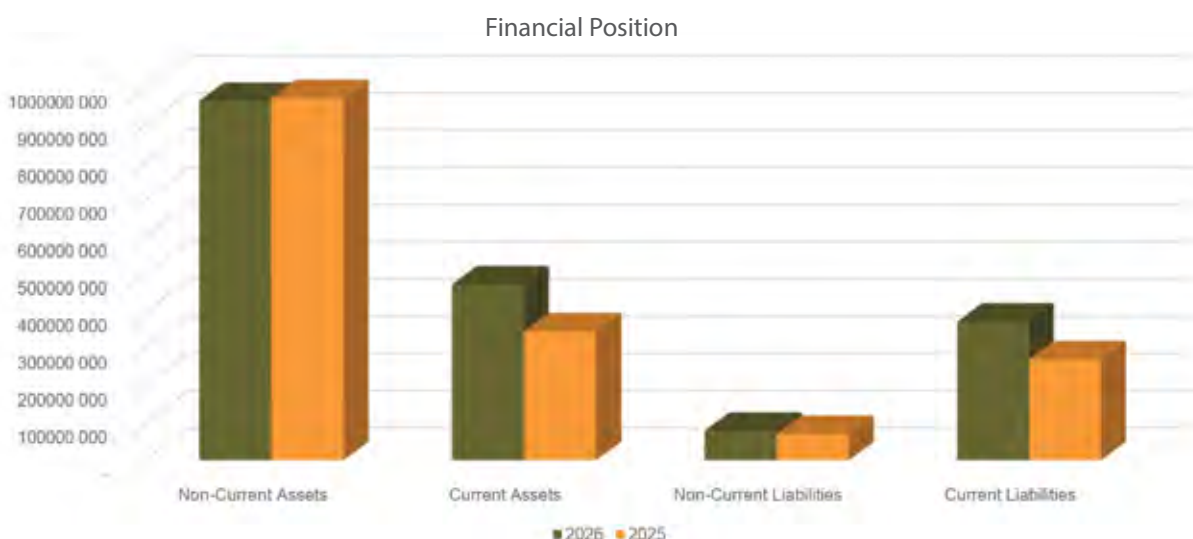
Financial Position

Overall, the institute's financial position is solvent with total assets exceeding total liabilities by R986 million and liquid with the current assets of R472 million exceeding the current liabilities of R372 million by a margin of R99.5 million. The material movements noted during the financial year are as follows:

Current assets have increased by R125 million (36%) from the previous financial year mainly due to a R163 million increase in cash balances, while there is a reduction in the receivables from non-exchange transactions of R42 million.

Current liabilities have increased by R101 million (37%) from the previous financial year due to increases in unspent conditional grants at year-end.

Non-current liabilities have increased by R8.4 million (12%) from the previous financial year emanating from the actuarial valuation of an employee benefit obligation.



Cash flow

For the year, SANBI received a total of R1 078 million from the various sources as detailed in the statement. This is an increase of R53 million (5%) over the previous financial year, with the main drivers for this being other grants.

From this amount and other cash on hand R870 million was paid to suppliers, employees and others. The net cash inflow resulting from the operational activities is thus R207 million. This is an increase of R153 million (281%) from the previous financial year. R41 million was paid out for investing activities, a decrease from R163 million in the previous year due to the financial constraints that we encountered during the year.

In total, the net cash inflow for the financial year is R166 million compared to an outflow of R109 million in the previous financial year. The total cash amount of R432 million has been fully committed against ring-fenced, externally funded projects and obligations of the Institute as detailed in the annual financial statements.

Irregular Expenditure

During the financial year, we did not incur irregular expenditure. Irregular expenditure amounting to Rnil was incurred in the previous financial year.

Report by the Accounting Authority

Restatement of previously reported 2025 results

Note 43 to the annual financial statements details the corrections of errors, and the impact thereof, emanating from transactions related to prior years.

ADDRESS

Registered office:

South African National Biodiversity Institute
2 Cussonia Avenue
Brummeria
Pretoria
0002

Private Bag X101
Pretoria
0001

AUDITORS

SANBI, as a schedule 3A Public Entity, is audited by the Auditor-General of South Africa.



Financial Information





South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Annual financial statements

Index

The statements set out below comprise the financial statements presented to the parliament:

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South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	SANBI plays a leadership role in leading and coordinating research, and monitoring and reporting on the state of biodiversity in South Africa. The institute provides knowledge and information, gives planning and policy advice and pilots best-practice management models in partnership with stakeholders. SANBI engages in ecosystem restoration and rehabilitation, leads the human capital development strategy of the sector and manages the National Botanical and Zoological Gardens as 'windows' to South Africa's biodiversity for enjoyment, education and research.
Members	Dr M.E. Tau (Board Chairperson)
	Prof. A.E. Nesamvuni
	Mr E.V. Jooste
	Ms B.G. Koyana
	Dr A.K. Muir
	Dr A. Ntanda
	Adv. C. Slump
	Ms S. Naidoo
	Ms M. Matshusa
	Mr S. Munzhedzi (Chief Executive Officer) (ex officio)
Registered office	2 Cussonia Avenue
	Brummeria
	Pretoria
	0002
Postal address	Private Bag X101
	Pretoria
	0001
Controlling entity	Department of Forestry, Fisheries and the Environment
Bankers	South African Reserve Bank
	Nedbank Limited
	ABSA Limited
Auditors	Auditor-General South Africa

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

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Accounting Authority's Responsibilities and Approval

The Board is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Board to ensure that the annual financial statements fairly present the state of affairs of the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended. The Auditor General (AGSA) was engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Board acknowledges that it is ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the Board to meet these responsibilities, the accounting authority sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Board is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The Board has reviewed the entity's cash flow forecast for the year to 31 March 2027 and, in the light of this review and the current financial position, it is satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

The entity is wholly dependent on the Government for continued funding of operations. The annual financial statements are prepared on the basis that the entity is a going concern and that the entity has neither the intention nor the need to liquidate or curtail materially the scale of the entity.

Although the accounting authority are primarily responsible for the financial affairs of the entity, they are supported by the entity's external auditors.

The AGSA is responsible for independently reviewing and reporting on the entity's annual financial statements. The annual financial statements have been examined by the entity's Auditor General and their report is presented on page 159.

The audited annual financial statements set out on page 188, which have been prepared on the going concern basis, were approved by the accounting authority on 31 July 2026 and were signed on its behalf by:



DR M. MAPHAKA TAU

Chairperson

South African National Biodiversity Institute Board



MR SHONISANI (SHONI) MUNZHEDZI

Chief Executive Officer

South African National Biodiversity Institute

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Audit and Risk Committee Report 2025/2026 FINANCIAL YEAR

1. Introduction and mandate

We are pleased to present the report of the Audit and Risk Committee ('the Committee') for the financial year ended 31 March 2026.

The Committee is a statutory committee constituted in terms of Section 77 of the Public Finance Management Act, 1 of 1999 (PFMA) read with Treasury Regulation 27.1, and is simultaneously a committee of the SANBI Board in respect of the additional duties delegated to it by the Board as the Accounting Authority. The Committee operates under formal Terms of Reference, which were reviewed and approved by the Board, and which are reviewed annually.

During 2025/26 the Committee reviewed SANBI's financial reports, performance reports, and internal and external audit reports. The Chairperson of the Committee reported to the Board each quarter on the manner in which the Committee discharged the responsibilities set out in its Terms of Reference. The Committee confirms that it discharged its statutory responsibilities and operated independently of management throughout the year under review.

2. Internal audit and the effectiveness of internal controls

The Accounting Authority is obliged, in terms of Section 51(1)(a)(i) of the PFMA, to ensure that the Institute maintains an effective, efficient, and transparent system of financial and risk management and internal control.

In line with the PFMA and the Global Internal Audit Standards, Internal Audit provides the Committee and Management with assurance that internal controls are appropriately designed and operating effectively. This is achieved through independent, risk-based, and objective assurance, advice, insight, and foresight, together with the identification of corrective actions and suggested enhancements to controls and processes. Internal Audit has a direct functional reporting line to the Committee, and the Committee allowed sufficient opportunity for Internal Audit to meet with the Committee without management present during the year. This was not necessary during the period under review.

SANBI applies a co-sourced internal audit model. The Committee noted that the co-sourced internal audit service provider achieved a 'full conformance' outcome, the highest available rating in an independent external quality assessment performed in respect of a comparable Schedule 3A public entity.

The Committee records that the position of Chief Audit Executive was vacant for the final two months of the financial year, a critical point in the external audit. Although the Internal Audit function continued to discharge its responsibilities during this period, the Committee acknowledges that the absence of a Chief Audit Executive removed a level of strategic oversight and quality review. The Committee has requested that the appointment be finalised as a matter of priority and receives standing feedback on the recruitment process.

In respect to the effectiveness of internal controls and considering the information and explanations given by management, the reports on the Internal Audit function, the report and management report of the Auditor-General, and its own oversight during the year, the Committee reports as follows:

- The system of internal control was generally adequately designed. However, the Committee cannot report that the system of internal control operated effectively in all material respects throughout the year under review. Significant deficiencies were identified in the review controls over the preparation of the annual financial statements, in the oversight of asset management processes, in the monitoring of compliance with National Treasury prescripts, and in information systems controls.
- These deficiencies constituted the basis for the material findings on compliance with legislation reported by the Auditor-General and contributed to the regression in the audit outcome.
- The control environment governing risk management, performance planning and reporting, budget management and consequence management was found to be adequate and operating effectively, and the Committee notes the improvement achieved in the reliability of reported performance information.

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Audit and Risk Committee Report 2025/2026 FINANCIAL YEAR

- Management has committed to a comprehensive audit action plan addressing all internal and external audit findings. The Committee will monitor implementation of that plan at each ordinary meeting and will report progress to the Board quarterly.

3. Governance of risk

As the Committee oversees the risk management process, it considered the strategic risk register every quarter during the financial year.

An internal audit review on Enterprise Risk Management was conducted during the year and revealed that the current key controls that management has developed in the Enterprise Risk Management process were adequately designed and effectively implemented to mitigate key risks. However, the materialisation of the strategic risk relating to the 'Inability to maintain a clean audit' is of concern to the Committee and should be thoroughly addressed in the Audit Action Plan for 2026/27.

The Committee noted that despite some implementation of planned mitigations, SANBI's exposure relating to the following risks also remain high: inability to attract and retain critical skills and to deliver on SANBI's Strategic Plan and mandate; inability to explore new digital technologies and their benefits to transform SANBI business processes; and cyberattacks due to financial constraints. These risks have been included in the 2026/2027 Strategic Risk Register.

The Committee also monitored the development of SANBI's Combined Assurance Framework, which is intended to co-ordinate the assurance provided by management, Internal Audit, the external auditors, and other assurance providers to provide the Board with a comprehensive and non-duplicative view of the control environment. The Framework is being finalised and will be tabled for the Committee's consideration during the 2026/27 financial year. The Committee also noted that reporting on environmental, social and governance (ESG) matters is not yet established within SANBI and supported the commissioning of the engagement of an advisor to develop an appropriate ESG reporting framework.

4. Audit and Risk Committee membership and attendance

The Committee consists of the members listed hereunder and should meet five (5) times per annum as per its approved Terms of Reference. During the current year, **a total of eight (8) meetings** were held, with four (4) meetings conducted with **outgoing ARC members whose term ended on 30/09/2025**, and the remaining **four (4) meetings held with new Committee members who commenced their term on 01/10/2025**.

Name of member and capacity	Number of meetings attended
Current Committee	
Mr E.V. Jooste – chairperson	4
Ms B.G. Koyana – member	4
Dr A. Ntanda – member	4
Adv. C. Slump – member	4
Previous Committee	
Dr L. Luthuli (chairperson) – term ended 30/09/2025	4
Dr P. Molokoane (member) – term ended 30/09/2025	4
Dr M. Tau (member) – term ended 30/09/2025	4
Dr R. Legoabe (member) – term ended 30/09/2025	4
Mr T. Zororo (expert advisor) – term ended 30/09/2025	4

As indicated above, there was a change in the composition of the Committee during the financial year under review. The oversight responsibilities of the Committee during the year were therefore exercised by two different compositions of the Committee, each operating within the applicable period of its appointment and mandate.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Audit and Risk Committee Report 2025/2026 FINANCIAL YEAR

This Annual Report is presented as a **consolidated report for the full financial year** and is intended to provide a complete and transparent account of the Committee's oversight activities during the reporting period.

5. Audit and Risk Committee responsibility

The Committee reports that it has complied with its responsibilities arising from section 51(1)(a)(ii) of the PFMA and Treasury Regulation 27.1. The Committee also reports that it operated in accordance with formal Terms of Reference approved by the Board, that it discharged all its responsibilities as contained therein, and that it adopted an appropriate formal work plan for the year.

6. Quality of in-year management and quarterly reports submitted in terms of the PFMA

The Committee reviewed the monthly and quarterly management, financial and performance reports prepared and issued by SANBI in terms of sections 54 and 55 of the PFMA, and the quarterly reports submitted to the Executive Authority and to National Treasury.

The Committee is satisfied with the content and quality of the in-year management and quarterly reports prepared and issued by SANBI during the year under review, save for the matters raised in the report of the Auditor-General of South Africa and dealt with in this report; and that work is progressing to ensure that the Finance function is adequately skilled and resourced, particularly within the asset management, budgeting and creditors units.

The Committee has, however, resolved that the quality assurance applied to interim financial information must be strengthened. Financial registers, supporting schedules and disclosure notes are to be reviewed and updated quarterly rather than as a year-end exercise, and interim financial statements are to be prepared and made available for review well in advance of the statutory submission date.

7. Quality of budgets submitted in terms of the PFMA

The Committee is satisfied that the budgets were carefully and diligently considered and managed by SANBI during the financial year, and that no material overspending or spending for purposes other than those intended was identified. The Committee notes the Auditor-General's observation that, where the approved budget is prepared on a cash basis while the annual financial statements are prepared on an accrual basis, the actual cash-based amounts must be disclosed and reconciled to the accrual-based figures in accordance with GRAP 24. Management has accepted this recommendation, and the Committee will monitor its implementation.

8. Evaluation of the annual financial statements

The Committee reviewed the annual financial statements for the year ended 31 March 2026, prior to their submission for audit and again following the audit. The Committee notes and commends the in-depth assessment performed by management, on the substance-over-form principle, of all assets that should be recognised, which resulted in assets of approximately R318 million, predominantly land across the gardens managed by the Institute, being brought into account.

The Committee reviewed the going-concern assumption applied by management in the preparation of the annual financial statements, together with the Auditor-General's financial health assessment, which concluded that the financial health of the Institute is good and unchanged from the previous year. No events or conditions were identified that cast significant doubt on SANBI's ability to continue as a going concern, and the Committee concurs with the adoption of the going-concern basis of accounting.

The Committee records with concern, however, that the annual financial statements submitted for auditing on 31 May 2026 contained material misstatements relating to the cash flow statement, property, plant and equipment, heritage assets (including the duplicate recognition of a land parcel), the statement of comparison of budget and actual amounts, and the GRAP 104 financial instruments note. These misstatements were correct-

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Audit and Risk Committee Report 2025/2026 FINANCIAL YEAR

ed by management during the audit process. In the Committee's view these errors were preventable and are attributable to insufficient review over supporting schedules and disclosure notes, inadequate oversight of asset management processes, capacity constraints in the Finance unit, and the absence of contingency measures to address system difficulties encountered during the financial statement preparation process.

The Committee reviewed the corrections made and, following the finalisation of the audit, is satisfied that the annual financial statements fairly present the financial position, financial performance, and cash flows of the Institute. The Committee has recommended the audited annual financial statements to the Board for approval.

The Committee nevertheless continues to draw the Board's attention to SANBI's constrained funding position, the impact of budget reductions on the filling of vacancies and on the achievement of performance targets, and the need to develop and diversify own-revenue streams, particularly at the National Zoological Garden. The Committee also noted that the expected credit loss provision represents a significant proportion of the trade debtors' balance and has requested that management perform regular assessments of long-outstanding accounts and effect timeous write-offs in accordance with the approved debt management and write-off policy.

9. Evaluation of the annual performance report

The Committee reviewed the annual performance report and the reported performance against predetermined objectives, supported by quarterly internal audit reviews of performance information and by the review of the draft annual report performed by Internal Audit.

The Committee is pleased to report a marked improvement in this area: the Auditor-General did not identify any material findings on the usefulness and reliability of the reported performance information for the selected material indicators, and no material adjustments were required, compared with the prior year in which material adjustments were made. The Committee attributes this to the implementation of prior-year audit recommendations, including the formal validation of infrastructure projects and the enhancement of technical indicator descriptions.

The Committee notes that not all planned targets were achieved. In respect of the audited indicators under Programme 2: Biodiversity Science and Policy Advice, 92.86% of targets were achieved against expenditure of 78.17% of the allocated budget, with the indicator 'Number of risk analyses developed for alien and invasive species', reporting 33 against a target of 35. The Committee has noted management's explanation that the underachievement arises principally from budgetary constraints and has emphasised to the Accounting Authority the need to ensure that sufficient resources are directed to core mandate deliverables.

10. Compliance with laws and regulations

The Committee reviewed the compliance universe and quarterly compliance reports, together with the report on legal and litigation matters, and monitored SANBI's compliance with the PFMA, Treasury Regulations, the National Environmental Management: Biodiversity Act and other applicable prescripts.

The Committee has directed that a consolidated audit action plan addressing every compliance finding, with SMART targets, named accountable officials and monthly monitoring, be tabled at its next ordinary meeting, and that progress be reported to the Committee and to the Board quarterly until all findings are cleared.

11. Fraud prevention, ethics and whistle-blowing

The Committee monitored the implementation of SANBI's fraud prevention plan and ethics framework and reviewed the reports of the independently operated whistle-blowing hotline at each ordinary meeting, including the nature, investigation status, and outcome of each reported matter. The Auditor-General did not identify fraud risk factors during the audit. The Committee remains satisfied that appropriate mechanisms exist for the confidential reporting of suspected fraud, corruption, and improper conduct, and continues to emphasise that the tone set by the Board and Executive Management is central to sustaining an ethical culture.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

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Audit and Risk Committee Report 2025/2026 FINANCIAL YEAR**12. Information and communication technology governance**

The Committee oversees information technology governance and its role in providing internal control, including the management of cybersecurity risk, in terms of paragraph 3.3.9 of its Terms of Reference. The Committee is not satisfied with the pace at which prior-year information systems findings have been resolved.

The Committee notes management's commitment to implement a cloud-based disaster recovery solution covering all SANBI systems, and to assess the feasibility of an integrated enterprise resource planning and ticketing solution, subject to the availability of funding. The Committee has requested a costed, time-bound ICT remediation roadmap and will monitor delivery against it quarterly. Given SANBI's continued exposure to cyberattack, the Committee regards these matters as a priority for 2026/27.

13. Report of the Auditor-General of South Africa

The external audit function is performed by the Auditor-General of South Africa (AGSA) and is independent of SANBI. The Committee reviewed the audit strategy, the audit fee, and the audit outcomes, and satisfied itself with the independence of the external auditor.

The Auditor-General expressed an unqualified audit opinion on the annual financial statements for the year ended 31 March 2026, with material findings on compliance with legislation. No material findings were reported on the reported performance information for the selected material indicators.

The Committee records that this outcome represents a regression from the unqualified opinion with no findings achieved in the prior year. The Committee has interrogated the root causes identified by the Auditor-General and has accepted them.

The Committee concurs with and accepts the conclusions of the Auditor-General on the annual financial statements and is of the view that the audited annual financial statements should be accepted and read together with the report of the Auditor-General.

14. Appreciation

The Committee expresses its appreciation to the Board for its support, to the Chief Executive Officer, the Chief Financial Officer and the Executive Management team for their co-operation and responsiveness, to the Internal Audit function for its assurance work, to the Auditor-General of South Africa for the professional manner in which the audit was conducted, and to the Company Secretary for the quality of the secretariat support provided to the Committee. The Committee also records its appreciation to the outgoing members whose terms ended on 30 September 2025 for their service to the Institute.

20. Conclusion

The Committee has evaluated the annual financial statements and the annual performance report of the South African National Biodiversity Institute for the year ended 31 March 2026 and having considered the report of the Auditor-General of South Africa, concurs with and accepts the conclusions of the Auditor-General. The Committee recommends the audited annual financial statements, the annual performance report, and the annual report to the Board for approval, and their submission to the Executive Authority in terms of Section 55(1)(d) of the PFMA.


MR E.V. JOOSTE

Chairperson of the Audit Committee

Date: 31 July 2026

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Statement of Financial Position as at March 31, 2026

Figures in Rand	Note(s)	2026	2025 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	432 035 945	268 303 756
Receivables from exchange transactions	4	13 657 600	11 815 197
Inventories	5	23 294 955	21 223 971
Operating lease asset	6	227 399	217 190
Receivables from non-exchange transactions	7	3 251 848	45 386 668
		472 467 747	346 946 782
Non-Current Assets			
Property, plant and equipment	8	637 381 031	663 511 913
Investment property	9	93 972 240	77 428 346
Intangible assets	10	47 170 428	44 286 365
Heritage assets	11	182 741 199	182 883 472
Living resources	12	4 007 202	5 238 938
		965 272 100	973 349 034
Total Assets		1 437 739 847	1 320 295 816
Liabilities			
Current Liabilities			
Unspent conditional grants and receipts	14	283 598 248	177 097 702
Payables from exchange transactions	15	83 953 359	84 901 493
Provisions	16	1 622 752	1 842 820
Taxes and transfers payable (non-exchange)	17	-	4 206 218
Employee benefit obligation	18	3 758 000	3 636 000
		372 932 359	271 684 233
Non-Current Liabilities			
Provisions	16	7 908 665	8 441 493
Employee benefit obligation	18	70 842 000	61 816 000
		78 750 665	70 257 493
Total Liabilities		451 683 024	341 941 726
Net Assets		986 056 823	978 354 090
Accumulated surplus		986 056 823	978 354 069
Total Net Assets		986 056 823	978 354 069

*See Note 43

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Statement of Financial Performance

Figures in Rand	Note(s)	2026	2025 Restated*
Revenue			
Revenue from exchange transactions			
Sale of goods	19	4 014 315	3 301 874
Admission Fees	20	158 433 293	140 403 276
Rental of facilities	21	23 515 678	21 838 879
Interest received		11 048 092	14 947 451
Other income	22	5 903 128	5 582 934
Fair value adjustments		2 186 705	203 562
Gain on foreign exchange differences		-	359 631
Total revenue from exchange transactions		205 101 211	186 637 607
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	23	522 215 925	606 310 454
Other grants, bequest, sponsorship and donation	24	211 372 694	239 193 065
Fines, Penalties and Forfeits	25	425 400	4 933 322
Services in-kind	26	2 614 576	2 024 166
Total revenue from non-exchange transactions		736 628 595	852 461 007
Total revenue		941 729 806	1 039 098 614
Expenditure			
Employee related costs	27	(573 315 166)	(629 396 606)
Operating expenses	28	(309 255 797)	(320 219 512)
Depreciation and amortisation	29	(46 409 228)	(44 819 032)
Lease rentals on operating lease	30	(410 701)	(293 780)
Loss allowance	31	993 765	297 276
Finance costs	32	-	(415)
Impairment deficit		(502 802)	(197 564)
Loss on disposal of assets and liabilities		(2 099 964)	(1 993 873)
Loss on exchange differences		(3 027 175)	-
Total expenditure		(934 027 068)	(996 623 506)
Surplus for the year		7 702 738	42 475 108

*See Note 43

South African National Biodiversity Institute

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Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	758 986 915	758 986 915
Adjustments		
Prior year adjustments - Note 43	176 892 046	176 892 046
Balance at 01 April 2024 as restated*	935 878 961	935 878 961
Changes in net assets		
Surplus for the year	42 475 108	42 475 108
Total changes	42 475 108	42 475 108
Restated* Balance at 01 April 2025	978 354 085	978 354 085
Changes in net assets		
Surplus for the year	7 702 738	7 702 738
Total changes	7 702 738	7 702 738
Balance at 31 March 2026	986 056 823	986 056 823
Note(s)		

*See Note 43

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Cash Flow Statement

Figures in Rand	Note(s)	2026	2025 Restated*
Cash flows from operating activities			
Receipts			
Grants		563 861 263	588 967 187
Commercial and other income		193 595 666	176 521 954
Other grants, bequest, sponsorship and donations		309 232 129	244 674 250
Interest income		11 230 487	14 947 451
VAT		897 424	26 026
		1 078 816 969	1 025 136 868
Payments			
Employee costs		(560 208 076)	(615 801 826)
Suppliers		(310 761 938)	(354 818 953)
Finance costs		-	(415)
		(870 970 014)	(970 621 194)
Net cash flows from operating activities	34	207 846 955	54 515 674
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(27 565 816)	(157 296 111)
Proceeds from sale of property, plant and equipment	8	-	(197 180)
Purchase of investment property	9	(6 983 706)	(2 910 966)
Purchase of other intangible assets	10	(6 535 769)	(2 728 555)
Purchase of living resources	12	(2 300)	(585 063)
Net cash flows from investing activities		(41 087 591)	(163 717 875)
Net increase/(decrease) in cash and cash equivalents		166 759 364	(109 202 201)
Cash and cash equivalents at the beginning of the year		268 303 756	377 505 957
Effect of exchange rate movement on cash balances		(3 027 175)	-
Cash and cash equivalents at the end of the year	3	432 035 945	268 303 756

*See Note 43

South African National Biodiversity Institute

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Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Commercial and other income	222 600 000	(32 600 000)	190 000 000	193 595 666	3 595 666	Note 36A
Interest received - investment	7 500 000	-	7 500 000	11 230 487	3 730 487	
VAT	-	-	-	897 424	897 424	
Total revenue from exchange transactions	230 100 000	(32 600 000)	197 500 000	205 723 577	8 223 577	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	735 721 000	(239 973 000)	495 748 000	563 861 263	68 113 263	Note 36B
Other grants, bequests, sponsorship and	184 874 714	40 652 286	225 527 000	309 232 129	83 705 129	Note 36C
Total revenue from non-exchange transactions	920 595 714	(199 320 714)	721 275 000	873 093 392	151 818 392	
Total revenue	1 150 695 714	(231 920 714)	918 775 000	1 078 816 969	160 041 969	
Expenditure						
Personnel	(726 026 898)	138 349 898	(587 677 000)	(560 208 076)	27 468 924	
Capital expenditure	(91 951 000)	51 298 000	(40 653 000)	(41 087 591)	(434 591)	
Operating expenses	(332 717 816)	42 272 816	(290 445 000)	(310 761 938)	(20 316 938)	
Total expenditure	(1 150 695 714)	231 920 714	(918 775 000)	(912 057 605)	6 717 395	
Operating Surplus	-	-	-	166 759 364	166 759 364	
Reconciliation	-	-	-	-	-	
Loss on disposal of assets and liabilities	-	-	-	(2 099 964)	(2 099 964)	
Loss on foreign exchange	-	-	-	(3 027 175)	(3 027 175)	
Fair value adjustments	-	-	-	2 186 705	2 186 705	
Depreciation and amortisation	-	-	-	(46 409 228)	(46 409 228)	
Impairment deficit	-	-	-	(502 802)	(502 802)	
Loss allowance reversal	-	-	-	993 765	993 765	
Other non cash items	-	-	-	(10 328 747)	(10 328 747)	
Adjustments for accrual basis accounting	-	-	-	(140 956 771)	(140 956 771)	
Capital expenditure	-	-	-	41 087 591	41 087 591	
	-	-	-	(159 056 626)	(159 056 626)	
Surplus before taxation	-	-	-	7 702 738	7 702 738	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	7 702 738	7 702 738	

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

Figures in Rand	Note(s)	2026	2025
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The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

These accounting policies are consistent with the previous period.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity.

1.3 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

1.4 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Management has applied its judgement to assess materiality in the annual financial statements. Materiality is determined as 1% of total actual operating expenditure and was set at R 9 187 757 for the 2025/26 financial year. This materiality is from management's perspective and does not correlate with the auditor's materiality.

For comparison between budget and actual amounts, material differences are variances of

- more than 10%

The entity does not retrospectively adjust the accounting of past items (or group of items) that were previously assessed as immaterial, unless an error occurred.

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables

The entity assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the provincial entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 16 - Provisions.

South African National Biodiversity Institute

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Significant Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Useful lives of assets

The entity's management determines the estimated useful lives and related depreciation charges for the property, plant and equipment. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

The entity determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the entity considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 18.

Effective interest rate

The entity used the prime interest rate to discount future cash flows.

Impairment – expected credit losses (ECL)

The entity measures expected credit losses (ECL) on financial assets measured at amortised cost, trade receivables, using the requirements in GRAP 104.5.17–5.35. ECL measurement involves significant judgement, including in:

- defining 'default' and segmenting exposures into appropriate groups;
- estimating probabilities of default, loss given default and exposures at default;
- assessing the impact of collateral and other credit enhancements; and
- incorporating forward-looking information and any post-model adjustments where model outputs do not fully capture emerging risks.

Use of forward-looking and macro-economic information

Assumptions used in ECL models incorporate reasonable and supportable forward-looking information available without undue cost or effort at the reporting date, including relevant macro-economic variables (such as indicators of economic growth, employment, inflation and interest rates). ECL estimates are derived from probability-weighted scenarios that reflect this information in an unbiased manner.

Approaches applied

For financial assets within the scope of GRAP 104's impairment requirements, the entity applies:

- the simplified approach to receivables and lease receivables, for which a loss allowance is always measured at an amount equal to lifetime ECL.

Where relevant, receivables include balances arising from revenue transactions (for example, amounts recognised in terms of GRAP 9 Revenue from Exchange Transactions or GRAP 23 Revenue from Non-exchange Transactions) that meet the definition of a financial asset under GRAP 104.

1.6 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

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Significant Accounting Policies

1.6 Investment property (continued)

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Cost model

Investment property is carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write down the cost, less estimated residual value over the useful life of the property, which is as follows:

Item	Useful life
Property - buildings	40-50 years

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The entity separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note).

The entity discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note).

1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

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Significant Accounting Policies

1.7 Property, plant and equipment (continued)

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight-line	40-50 years
Motor vehicles	Straight-line	5-20 years
Operational equipment	Straight-line	3-20 years
Infrastructure	Straight-line	40-50 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the entity holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note).

The entity discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

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Significant Accounting Policies

1.8 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- the cost or fair value of the asset can be measured reliably.

The entity assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Rights to use leased land that convey control over the underlying resource without transferring legal ownership are accounted for as intangible assets in accordance with GRAP 31 Intangible Assets. These rights arise from binding lease arrangements and are recognized when it is probable that future service potential or economic benefits will flow to the entity and the cost can be reliably measured

Land rights of use are recognised as intangible assets when they are identifiable, the entity controls the rights, it is probable that future economic benefits or service potential associated with the rights will flow to the entity, and the cost or fair value of the rights can be measured reliably. Where land rights of use are acquired through a non-exchange transaction for no consideration or nominal consideration, the rights are recognised at their fair value at the acquisition date where this can be measured reliably.

Land rights of use acquired through non-exchange transactions are initially measured at fair value at the date of acquisition. Where fair value cannot be measured reliably, the rights are not recognised as intangible assets but are disclosed in accordance with the applicable reporting requirements.

After initial recognition, land rights of use are carried at cost, being the initial recognised amount, less accumulated amortisation and accumulated impairment losses.

Land rights of use with finite useful lives are amortised on a straight-line basis over the period of the land-use right or the period over which the expected service potential is consumed, whichever is shorter. Land rights with indefinite useful lives are not amortised but are tested for impairment annually and whenever there is an indication that they may be impaired.

The entity assesses at each reporting date whether there is any indication that the land rights of use may be impaired. Impairment losses are recognised in accordance with the applicable GRAP Standard on impairment.

Land rights of use are derecognised on expiry, termination, disposal, or when no future economic benefits or service potential are expected to arise from the rights. Any gain or loss arising on derecognition is recognised in surplus or deficit.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

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Significant Accounting Policies

1.8 Intangible assets (continued)

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight-line	3-10 years
Internally generated software		Indefinite
Land - Right of use	Straight-line	1-99 years

The entity discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

1.9 Heritage assets

Assets are resources controlled by an entity as a result of past events and from which future economic benefits or service potential are expected to flow to the entity.

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an entity's operations that is shown as a single item for the purpose of disclosure in the annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

Recognition

The entity recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The entity assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the entity estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The entity derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy

Applied from the effective date prescribed for the entity by regulation of the Minister of Finance and the applicable Directive (see note "Changes in accounting policy"). Any references to paragraph numbers in this accounting policy relates to paragraphs in GRAP 104 (revised 2019), relating Appendices or relating Basis for Conclusions.

Definitions

Financial assets include:

- cash;
- residual interests of another entity; or
- contractual rights to receive or exchange cash or another financial asset.

Financial liabilities are contractual obligations to deliver cash or another financial asset, or to exchange financial assets or liabilities under conditions that are potentially unfavourable to the entity.

Residual interests represent a claim on the entity's net assets after deducting all liabilities and include contributions from owners, equity instruments such as shares, or formal arrangements establishing an interest in the net assets of the entity.

The **amortised cost** of a financial asset or liability is the amount at which it is measured initially, minus principal repayments, plus or minus cumulative amortisation using the effective-interest rate method, and less any loss allowance.

12 month expected credit losses is the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date.

A **concessionary loan** is a loan granted to or received by an entity on terms that are not market related.

Credit-adjusted effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial asset to the amortised cost of a financial asset that is a purchased or originated credit-impaired financial asset. When calculating the credit-adjusted effective interest rate, an entity shall estimate the expected cash flows by considering all contractual terms of the financial asset (for example, prepayment, extension, call and similar options) and expected credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the remaining life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Credit-impaired financial asset is a financial asset that is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;
- (e) the disappearance of an active market for that financial asset because of financial difficulties; or
- (f) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.

It may not be possible to identify a single discrete event - instead, the combined effect of several events may have caused financial assets to become credit-impaired.

Credit loss is the difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). An entity shall estimate cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument. The cash flows that are considered shall include cash flows from the sale of collateral held (where applicable) or other credit enhancements that are integral to the contractual terms. There is a presumption that the expected life of a financial instrument can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the expected life of a financial instrument, the entity shall use the remaining contractual term of the financial instrument.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk rating grades are the ratings of credit risk based on the risk of default occurring on the financial instrument.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract within the scope of GRAP 104 (revised 2019) (see paragraphs 1.2 to 1.12) with all three of the following characteristics:

- (a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the "underlying").
- (b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- (c) It is settled at a future date.

The effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of interest revenue or interest expense in surplus or deficit in the relevant period.

Effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, an entity shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A **financial asset** is:

- (a) cash;
- (b) a residual interest of another entity; or
- (c) a contractual right to:

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

- i) receive cash or another financial asset from another entity; or
- (ii) exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A **financial guarantee contract** is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A **financial instrument** is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

A **financial liability** is any liability that is a contractual obligation to:

- (a) deliver cash or another financial asset to another entity; or
- (b) exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Financial liability at fair value through surplus or deficit is a financial liability that meets one of the following conditions:

- (a) It meets the definition of held for trading.
- (b) Upon initial recognition it is designated by the entity as at fair value through surplus or deficit in accordance with paragraph 4.8 or 4.13.

Firm commitment is a binding agreement for the exchange of a specified quantity of resources at a specified price on a specified future date or dates.

Forecast transaction is an uncommitted but anticipated future transaction.

Gross carrying amount of a financial asset is the amortised cost of a financial asset, before adjusting for any loss allowance.

A financial asset or financial liability that is **held for trading**:

- (a) is acquired or incurred principally for the purpose of selling or repurchasing it in the near term;
- (b) on initial recognition is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or
- (c) is a derivative (except for a derivative that is a financial guarantee contract).

Impairment gain or loss is a gain or loss that is recognised in surplus or deficit in accordance with paragraph 5.23 and 5.36.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

Loss allowance is the allowance for expected credit losses on financial assets measured in accordance with paragraph 4.2, lease receivables and the provision for expected credit losses on loan commitments and financial guarantee contracts.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Modification gain or loss is the amount arising from adjusting the gross carrying amount of a financial asset to reflect the renegotiated or modified contractual cash flows. The entity recalculates the gross carrying amount

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

of a financial asset as the present value of the estimated future cash payments or receipts through the expected life of the renegotiated or modified financial asset that are discounted at the financial asset's original effective interest rate (or the original credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). When estimating the expected cash flows of a financial asset, an entity shall consider all contractual terms of the financial asset (for example, prepayment, call and similar options) but shall not consider the expected credit losses, unless the financial asset is a purchased or originated credit-impaired financial asset, in which case an entity shall also consider the initial expected credit losses that were considered when calculating the original credit-adjusted effective interest rate.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is **past due** when a counterparty has failed to make a payment when that payment was contractually due.

Purchased or originated credit impaired financial asset is a purchased or originated financial asset(s), other than a receivable, that is credit-impaired on initial recognition.

Reclassification date is:

- (a) the first day of the first reporting period following the change in management model that results in an entity reclassifying financial assets; and
- (b) the date on which a reliable measure of fair value ceases to be, or becomes, available for an investment in a residual interest that meets the criteria in paragraph 4.5.

A **residual interest** is any contract that represents an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- (a) equity instruments or similar forms of unitised capital;
- (b) a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- (c) a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability (see Appendix A paragraph AG5.57). An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Initial Recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when it becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Distinguishing financial liabilities and residual interests

The entity as issuer of a financial instrument classifies the instrument, or its component parts, on initial recognition as a financial liability, a financial asset or a residual interest in accordance with the substance of the contractual arrangement and the definitions of a financial liability, a financial asset and a residual interest.

No contractual obligation to deliver cash or another financial asset

If the entity does not have an unconditional right to avoid delivering cash or another financial asset to settle a contractual obligation, the obligation meets the definition of a financial liability.

A financial instrument that does not explicitly establish a contractual obligation to deliver cash or another financial asset may establish an obligation indirectly through its terms and conditions. If the entity can avoid a transfer of cash or another financial asset only by settling the non-financial obligation, the financial instrument is a financial liability.

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Classification

Classification of Financial Assets

The entity classifies financial assets as subsequently measured at amortised cost or fair value through surplus or deficit on the basis of both:

- (a) the entity's management model for managing the financial assets; and
- (b) the contractual cash flow characteristics of the financial asset.

A financial asset is measured at amortised cost if both of the following conditions are met:

- (a) the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For the purpose of applying (b) above:

- Principal is the fair value of the financial asset at initial recognition
- Interest consists of consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin (where applicable).

A financial asset is measured at fair value through surplus or deficit unless it is measured at amortised cost or cost.

Investments in residual interests are measured at fair value through surplus or deficit. As a practical expedient, an investment in a residual interest whose fair value cannot be reliably measured is measured at cost. If a reliable measure of fair value becomes available, the investment is measured at fair value through surplus or deficit.

Classification of Financial Liabilities

The entity classifies all financial liabilities as subsequently measured at amortised cost, except for:

- (a) Financial liabilities at fair value through surplus or deficit. Such liabilities, including derivatives that are liabilities, are subsequently measured at fair value.
- (b) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition.
- (c) Financial guarantee contracts. After initial recognition, the issuer of such a contract (unless paragraph 4.7(a) or (b) applies) subsequently measures it at the higher of:
 - (i) the amount of the loss allowance determined in accordance with paragraphs 5.17 to 5.35; and
 - (ii) the amount initially recognised less, when appropriate, the cumulative amount of revenue recognised in accordance with the principles of the Standard of GRAP on Revenue from Exchange Transactions (GRAP 9) (where applicable).
- (d) Commitments to provide a loan at a below-market interest rate. The issuer of such a commitment (unless paragraph 4.7(a) applies) subsequently measures it at the higher of:
 - (i) the amount of the loss allowance determined in accordance with paragraphs 5.17 to 5.35 plus, for concessionary loans, any social benefit provided; and
 - (ii) the amount initially recognised less, when appropriate, the cumulative amount of revenue recognised in accordance with the principles of GRAP 9 (where applicable).

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

(e) Contingent consideration recognised by an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfers of Functions Between Entities Not Under Common Control applies. Such contingent consideration is subsequently measured at fair value with changes recognised in surplus or deficit.

Reclassification

The entity reclassifies financial assets when:

- (a) it changes its management model for managing financial assets, it reclassifies all affected financial asset in accordance with GRAP 104 (revised 2019);
- (b) a reliable measure of fair value either becomes, or ceases to be, available for an investment in a residual interest.

The entity does not reclassify any financial liability.

Measurement

Initial measurement

Except for, where at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

However, if the fair value of the financial asset or financial liability at initial recognition differs from the transaction price, the entity applies the relevant paragraphs in GRAP 104 (revised 2019).

Despite the above, at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction.

Subsequent measurement of financial assets

After initial recognition, the entity measures a financial asset at:

- (a) amortised cost;
- (b) fair value through surplus or deficit; or
- (c) cost.

The entity applies the impairment requirements in paragraphs 5.17 to 5.35 to financial assets that are measured at amortised cost in accordance with paragraph 4.2 and paragraph 5.36 to financial assets measured at cost in accordance with paragraph 4.5.

Subsequent measurement of financial liabilities

After initial recognition, the entity measures a financial liability in accordance with the section on "Classification of Financial Liabilities".

Amortised cost measurement

Financial assets

Write-off

The entity directly reduces the gross carrying amount of a financial asset when the entity has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

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Significant Accounting Policies

1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Impairment

Recognition of expected credit losses

Simplified approach for receivables and lease receivables

Despite paragraphs 5.18 and 5.20, the entity always measures the loss allowance at an amount equal to lifetime expected credit losses for receivables and lease receivables.

The requirements for purchased or originated credit impaired financial assets do not apply to receivables.

Measurement of expected credit losses

The entity measures expected credit losses of a financial instrument in a way that reflects:

- (a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- (b) the time value of money; and
- (c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

Some financial instruments include both a loan and an undrawn commitment component and the entity's contractual ability to demand repayment and cancel the undrawn commitment does not limit the entity's exposure to credit losses to the contractual notice period. For such financial instruments, the entity measures expected credit losses over the period that the entity is exposed to credit risk and expected credit losses would not be mitigated by credit risk management actions, even if that period extends beyond the maximum contractual period.

Derecognition

Derecognition of financial assets

The entity derecognises financial assets using trade date accounting.

Before evaluating whether, and to what extent, derecognition is appropriate under paragraphs 6.6 to 6.13, the entity determines whether those paragraphs should be applied to a part of a financial asset (or a part of a group of similar financial assets) or a financial asset (or a group of similar financial assets) in its entirety, as follows:

(a) Paragraphs 6.3 to 6.8 are applied to a part of a financial asset (or a part of a group of similar financial assets) if, and only if, the part being considered for derecognition meets one of the following three conditions:

- (i) The part comprises only specifically identified cash flows from a financial asset (or a group of similar financial assets).
 - ii) The part comprises only a fully proportionate (pro rata) share of the cash flows from a financial asset (or a group of similar financial assets)
 - (iii) The part comprises only a fully proportionate (pro rata) share of specifically identified cash flows from a financial asset (or a group of similar financial assets).
- (b) In all other cases, paragraphs 6.3 to 6.8 are applied to the financial asset in its entirety (or to the group of similar financial assets in their entirety).

In paragraphs above, the term "financial asset" refers to either a part of a financial asset (or a group of similar financial assets) as identified in (a) above or, otherwise, a financial asset (or a group of similar financial assets) in its entirety.

The entity derecognises a financial asset only when:

- (a) the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- (b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- (c) the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:

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1.10 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

(i) derecognises the asset; and

(ii) recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised in accordance with this paragraph is recognised in surplus or deficit in the period of the transfer.

Derecognition of financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction, are accounted for in accordance with GRAP 23.

If the entity repurchases a part of a financial liability, the entity allocates the previous carrying amount of the financial liability between the part that continues to be recognised and the part that is derecognised based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognised and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognised is recognised in surplus or deficit.

Presentation

Offsetting a financial asset and a financial liability

A financial asset and a financial liability are offset and the net amount presented in the statement of financial position when the entity:

(a) currently has a legally enforceable right to set off the recognised amounts; and

(b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

1.11 Tax

Tax expenses

No provision has been made for taxation as SANBI is exempt from income tax in terms of Section 10 of the Income Tax Act, 1962 (Act no. 58 of 1962).

1.12 Leases

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment the right to use an asset for an agreed period of time.

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

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Significant Accounting Policies

Operating leases - lessor

Operating lease revenue is recognised as revenue on a monthly basis as the higher of the minimum contractually agreed amount or as a percentage of the lessee's turnover..

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.13 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the entity incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.14 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demand.

Some equity investments are included in cash equivalents when they are, in substance, cash equivalents.

Bank overdrafts which are repayable on demand forms an integral part of the entity's cash management activities, and as such are included as a component of cash and cash equivalents.

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Significant Accounting Policies

1.15 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the entity; or
- the number of production or similar units expected to be obtained from the asset by the entity.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The entity assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset.

Value in use

When estimating the value in use of an asset, the entity estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the entity applies the appropriate discount rate to those future cash flows.

Basis for estimates of future cash flows

In measuring value in use the entity base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Cash-generating units

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

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Significant Accounting Policies

1.15 Impairment of cash-generating assets (continued)

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

Reversal of impairment loss

The entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.16 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

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Significant Accounting Policies

1.16 Impairment of non-cash-generating assets (continued)

Useful life is either:

- the period of time over which an asset is expected to be used by the entity; or
- the number of production or similar units expected to be obtained from the asset by the entity.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The entity assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the entity would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the entity recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.17 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

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Significant Accounting Policies

1.17 Employee benefits (continued)

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

Classification of plans

A binding arrangement is an arrangement that confers enforceable rights and obligations on the parties to the arrangement as if it were in the form of a contract. It includes rights from contracts or other legal rights.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Multi-employer plans are defined contribution plans (other than state plans) or defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees.

State plans are plans established by legislation that operate as if they are multiemployer plans for all entities in economic categories laid down in legislation.

Net defined benefit liability (asset)

The net defined benefit liability (asset) is the deficit or surplus, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling.

The deficit or surplus is: (a) the present value of the defined benefit obligation; less (b) the fair value of plan assets (if any); plus (c) any liability that may arise as a result of a minimum funding requirement.

The asset ceiling is the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies.

Assets held by a long-term employee benefit fund are assets (other than nontransferable financial instruments issued by the reporting entity) that: (a) are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits; and (b) are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in liquidation), and cannot be returned to the reporting entity, unless either: (i) the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or (ii) the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

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Significant Accounting Policies

1.17 Employee benefits (continued)

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in GRAP 20) of the reporting entity, if the proceeds of the policy: (a) can be used only to pay or fund employee benefits under a defined benefit plan; and (b) are not available to the reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, unless either: (i) the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or (ii) the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Defined benefit cost

Service cost comprises: (a) current service cost, which is the increase in the present value of the defined benefit obligation resulting from employee service in the current period; (b) past service cost, which is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan); and (c) any gain or loss on settlement.

Net interest on the net defined benefit liability (asset) is the change during the period in the net defined benefit liability (asset) that arises from the passage of time.

Remeasurements of the net defined benefit liability (asset) comprise: (a) actuarial gains and losses; (b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Actuarial gains and losses are changes in the present value of the defined benefit obligation resulting from: (a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and (b) the effects of changes in actuarial assumptions.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less: (a) any costs of managing the plan assets; and (b) any tax payable by the plan itself other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.

A settlement is a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions.

Short-term employee benefits

Recognition and measurement

All short-term employee benefits

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- (a) As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
- (b) As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

Post-employment benefits: Defined benefit plans

Recognition and measurement

The entity determines the net defined benefit liability (asset) with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the end of the reporting period.

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Significant Accounting Policies

1.17 Employee benefits (continued)

Statement of financial position

The entity recognises the net defined benefit liability (asset) in the statement of financial position. When the entity has a surplus in a defined benefit plan, it measures the net defined benefit asset at the lower of:

- (a) the surplus in the defined benefit plan; and
- (b) the asset ceiling, determined using the discount rate specified. Any adjustments arising from the limit is recognised in surplus or deficit.

Asset recognition ceiling: When a minimum funding requirement may give rise to a liability

If the entity has an obligation under a minimum funding requirement to pay contributions to cover an existing shortfall on the minimum funding basis in respect of services already received, the entity determines whether the contributions payable will be available as a refund or reduction in future contributions after they are paid into the plan. To the extent that the contributions payable will not be available after they are paid into the plan, the entity recognises a liability when the obligation arises. The liability reduces the defined benefit asset or increases the defined benefit liability so that no gain or loss is expected to result when the contributions are paid.

Recognition and measurement: Present value of defined benefit obligations and current service cost

Actuarial valuation method

The entity uses the projected unit credit method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost.

Attributing benefit to periods of service

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the entity attributes benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, the entity attributes benefit on a straight-line basis from:

- (a) the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- (b) the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the end of the reporting period, for the period over which the obligations are to be settled.

Actuarial assumptions: Mortality

The entity determines its mortality assumptions by reference to its best estimate of the mortality of plan members both during and after employment.

Actuarial assumptions: Discount rate

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Actuarial assumptions: Salaries, benefits and medical costs

The entity measures its defined benefit obligations on a basis that reflects:

- (a) the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the end of the reporting period;
- (b) any estimated future salary increases that affect the benefits payable;
- (c) the effect of any limit on the employer's share of the cost of the future benefits;

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Significant Accounting Policies

1.17 Employee benefits (continued)

(d) contributions from employees or third parties that reduce the ultimate cost to the entity of those benefits; and

(e) estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:

(i) those changes were enacted before the end of the reporting period; or

(ii) historical data, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs takes account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

1.18 Provisions and contingencies

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 42.

1.19 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.20 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

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Significant Accounting Policies

1.20 Revenue from exchange transactions (continued)

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by services performed to date as a percentage of total services to be performed.

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

1.21 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

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Significant Accounting Policies

1.21 Revenue from non-exchange transactions (continued)

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Services in-kind

Except for financial guarantee contracts, the entity recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

1.22 Cost of sales

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all surplus (deficit) of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

South African National Biodiversity Institute

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Significant Accounting Policies

1.23 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.24 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds. Borrowing costs are recognised as an expense in the period in which they are incurred.

1.25 Translation of foreign currencies

Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At each reporting date:

- foreign currency monetary items are translated using the closing rate;
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous annual financial statements are recognised in surplus or deficit in the period in which they arise.

Cash flows arising from transactions in a foreign currency are recorded in Rands by applying to the foreign currency amount the exchange rate between the Rand and the foreign currency at the date of the cash flow.

1.26 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.27 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is incurred when the resulting expenditure is made in vain and no value for money was derived from the expenditure or the use of other resources.

Fruitless and wasteful expenditure must fulfill the following conditions in the definition –

- expenditure must be made in vain; and
- such expenditure would have been avoided had reasonable care been exercised.

Upon detection of alleged fruitless and wasteful expenditure an assessment must be conducted to confirm whether expenditure incurred meets the definition of fruitless and wasteful expenditure. If it has been confirmed that expenditure is fruitless and wasteful, the delegated authority must recover such amounts of fruitless and wasteful expenditure from the responsible employee(s) where they are deemed liable in law.

The amount of debt recoverable from the responsible employee(s) may equate to –

- the value of the debt incurred as a consequence of his/her/their action(s) that led to incurrence of the fruitless and wasteful expenditure;
- a lesser amount, determined by the delegated authority in accordance with the debt management policy of the SANBI.

A debt must be identified, reported and recorded in the books of SANBI where such a debt arose as a result of incurring fruitless and wasteful expenditure. If a debt from a responsible employee is irrecoverable, the delegated authority may write off the debt in terms of the debt write off policy of the SANBI.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

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Significant Accounting Policies

1.28 Irregular expenditure

The amount of debt recoverable from the responsible employee(s) may equate to –

- the value of the debt incurred as a consequence of his or her action(s) that led to incurrence of the irregular expenditure; or
- a lesser amount, determined by the delegated authority in accordance with the debt management policy of the SANBI

If the amount of a debt is irrecoverable from the responsible employee, the delegated authority may write off the debt in accordance with the debt write off policy of the SANBI.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.29 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

1.30 Budget information

Entity are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by entity shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2025/04/01 to 2026/03/31.

The budget for the economic entity includes all the entities approved budgets under its control.

Comparative information is not required.

1.31 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

1.31 Related parties (continued)

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

The entity is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the entity is exempt from the disclosures in accordance with the above, the entity discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.32 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.33 Living and non-living resources

Living resources are those resources that undergo biological transformation.

Non-living resources are those resources, other than living resources, that occur naturally and have not been extracted.

Agricultural activity is the management by an entity of the biological transformation and harvest of biological assets for:

- (a) sale;
- (b) distribution at no charge or for a nominal charge; or
- (c) conversion into agriculture produce or into additional biological assets for sale or distribution at no charge or for a nominal charge.

A bearer plant is a living plant that:

- (a) is used in the production or supply of agricultural produce;
- (b) is expected to bear produce for more than one period; and
- (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales.

Biological transformation (for purposes of this Standard) comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a living resource.

Carrying amount is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

South African National Biodiversity Institute

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Significant Accounting Policies

1.33 Living and non-living resources (continued)

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or development and, where applicable, the amount attributed to the asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Group of resources means a grouping of living or non-living resources of a similar nature or function in an entity's operations that is shown as a single item for the purpose of disclosure in the annual financial statements.

The residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset was already of the age and in the condition expected at the end of its useful life.

Useful life is the period over which an asset is expected to be available for use by an entity, or the number of production or similar units expected to be obtained from the asset by an entity.

Recognition

Non-living resources, other than land, are not recognised as assets. Required information are disclosed in the notes to the annual financial statements.

A living resource is recognised as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

Where the entity is required in terms of legislation or similar means to manage a living resource, but it does not meet the definition of an asset because control of the resource cannot be demonstrated, relevant information are disclosed in the notes to the annual financial statements.

Where the entity holds a living resource that meets the definition of an asset, but which does not meet the recognition criteria, relevant information are disclosed in the notes to the annual financial statements. When the information about the cost or fair value of the living resource becomes available, the entity recognise, from that date, the living resource and apply the measurement principles.

Measurement at recognition

A living resource that qualifies for recognition as an asset is measured at its cost.

Where a living resource is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

The cost of a living resource comprises its purchase price, including import duties and non-refundable purchase taxes, and any costs directly attributable to bringing the living resource to the location and condition necessary for it to be capable of operating in the manner intended by management.

Measurement after recognition

Cost model

After recognition as an asset, a group of living resources are carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

Living resources are depreciated and the depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset, where appropriate.

The depreciable amount of a living resource is allocated on a systematic basis over its useful life.

The entity assesses at each reporting date whether there is any indication that the entity's expectations about the residual value and the useful life of a living resource have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change(s) are accounted for as a change in an accounting estimate.

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Significant Accounting Policies

1.33 Living and non-living resources (continued)

In assessing whether there is any indication that the expected useful life of the living resource has changed, the entity considers the following indications:

(a) The use of the living resource has changed, because of the following:

- The entity has changed the manner in which The living resource is used.
- The entity has made a decision to dispose of the living resource in a future reporting period(s) such that this decision changes the expected period over which the living resource will be used.
- Legislation, government policy or similar means have been amended or implemented during the reporting period that have, or will, change the use of the living resource.
- The living resource was idle or retired from use during the reporting period.

(b) The living resource is approaching the end of its previously expected useful life.

(c) There is evidence that the condition of the living resource improved or declined based on assessments undertaken during the reporting period.

(d) The living resource is assessed as being impaired.

In assessing whether there is any indication that the expected residual value of the living resource has changed, the entity considers whether there has been any change in the expected timing of disposal of the living resource, as well as any relevant indicators as noted above.

The depreciation method used reflects the pattern in which the future economic benefits or service potential of the living resource is expected to be consumed by the entity.

The depreciation method applied to a living resource is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the living resource, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The depreciation methods and useful lives of items of living resources have been assessed as follows:

Item	Depreciation method	Average useful life
Living collections	Straight-line	2-100 years
Amphibians	Straight-line	10-30 years
Birds	Straight-line	3-100 years
Fish	Straight-line	3-70 years
Bonsai trees	Straight-line	40-50 years
Invertebrates	Straight-line	1-80 years
Mammals	Straight-line	8-65 years
Reptiles	Straight-line	3-152 years

Impairment

The entity assesses at each reporting date whether there is an indication that the living resource may be impaired. If any such indication exists, the entity estimates the recoverable amount or the recoverable service amount of the living resource.

Compensation from third parties for living resources that have been impaired, lost or given up, is included in surplus or deficit when the compensation becomes receivable.

Transfers

Transfers from living resources are made when the particular asset no longer meets the definition of a living resource and/or is no longer within the scope of this accounting policy.

Transfers to living resources are made when the asset meets the definition of a living resource.

Derecognition

The carrying amount of a living resource is derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a living resource is included in surplus or deficit when the item is derecognised.

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Notes to Annual Financial Statements

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

iGRAP 22 Foreign Currency Transactions and Advance Consideration

Background

Paragraph .21 of the Standard of GRAP on The Effects of Changes in Foreign Exchange Rates (GRAP 4) requires an entity to record a foreign currency transaction, on initial recognition in its functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency (the exchange rate) at the date of the transaction. Paragraph .22 of GRAP 4 states that the date of the transaction is the date on which the transaction first qualifies for recognition in accordance with the Standards of GRAP.

When an entity pays or receives consideration in advance in a foreign currency, it generally recognises a non-monetary asset or nonmonetary liability before the recognition of the related asset, expense or revenue. The related asset, expense or revenue (or part of it) is the amount recognised applying the relevant Standard of GRAP, which results in the derecognition of the nonmonetary asset or nonmonetary liability arising from the advance consideration.

A question arose asking how to determine “the date of the transaction” applying paragraphs .21 and .22 of GRAP 4 when recognising revenue. The question specifically addressed circumstances in which an entity recognises a nonmonetary liability arising from the receipt of advance consideration before it recognises the related revenue. It was further noted that the receipt or payment of advance consideration in a foreign currency is not restricted to revenue transactions. Accordingly, it was decided to clarify the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or revenue when an entity has received or paid advance consideration in a foreign currency.

Issue

This Interpretation addresses how to determine the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or revenue (or part of it) on the derecognition of a nonmonetary asset or nonmonetary liability arising from the payment or receipt of advance consideration in a foreign currency.

Consensus

Applying paragraphs .21 and .22 of GRAP 4, the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or revenue (or part of it) is the date on which an entity initially recognises the nonmonetary asset or nonmonetary liability arising from the payment or receipt of advance consideration.

If there are multiple payments or receipts in advance, the entity shall determine a date of the transaction for each payment or receipt of advance consideration.

The effective date of this interpretation is for years beginning on or after 01 April 2025.

The entity has adopted the standard for the first time in the 2025/2026 annual financial statements.

The impact of the standard is not material.

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decisionmaking, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board® amended its existing Standards to deal with these issues. The IASB issued IFRS® Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS® on Financial Instruments: Presentation and the IFRS Standard® on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

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The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The adoption of this standard has had a material impact on the results of the entity, and has resulted in more disclosure than would have previously been provided in the annual financial statements.

2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2026 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 107 (as revised) Mergers	To be determined	Unlikely there will be a material impact
• GRAP 106 (as revised) Transfer of Functions Between Entities Not Under Common Control	To be determined	Unlikely there will be a material impact
• GRAP 105 Transfer of Functions Between Entities Under Common Control	To be determined	Unlikely there will be a material impact
• GRAP 2023 Improvements to the Standards of GRAP 2023	To be determined	Impact is currently being assessed
• GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	To be determined	Impact is currently being assessed
• GRAP 103 (amended): Heritage Assets	To be determined	Impact is currently being assessed

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	94 781	241 244
Bank balances	433 989 081	271 846 309
Credit card	(2 047 917)	(3 783 797)
	432 035 945	268 303 756

Included in the total for cash and cash equivalents, is funds held from external donors.

Split between financial instruments and non-financial instruments

Carrying amount of financial instruments	432 035 945	268 303 756
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Split of carrying amount of financial instruments into categories

Financial assets measured at amortised cost	432 035 945	268 303 756
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Notes to Annual Financial Statements

Figures in Rand	2026	2025
3. Cash and cash equivalents (continued)		
Credit quality of cash at bank and short-term deposits		
The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates:		
Bank accounts		
Nedbank Limited - current accounts (various)	37 632 931	9 028 139
Nedbank Limited - investment accounts (various)	338 878 878	201 383 691
South African Reserve Bank - investment account	57 477 272	61 434 478
	433 989 081	271 846 308
Financial instrument disclosure		
Additional information on the financial instrument components of this note, as required by GRAP 104, is provided in note 39 - Financial Instruments - Risk Management and Other Disclosures.		
Credit Card accounts relate to:		
American Express- Credit Card	(2 047 917)	(3 783 797)
4. Receivables from exchange transactions		
Receivables from exchange transactions		
Trade debtors	1 174 855	1 389 080
Accrued income	2 667 224	2 837 539
Sundry receivables	7 106 740	3 793 409
Prepaid expenses	506 346	695 308
VAT receivables	2 202 435	3 099 861
Total Receivables from exchange transactions	13 657 600	11 815 197
Split between financial instruments and non-financial instruments		
Statutory related	2 202 435	3 099 861
Other non-financial instruments related	506 346	695 308
Carrying amount of non-financial instruments	2 708 781	3 795 169
Carrying amount of financial instruments	10 948 819	8 020 028
Total split between financial instruments and non-financial instruments	13 657 600	11 815 197
Split of carrying amount of financial instruments into categories		
Financial assets measured at amortised cost	10 948 819	8 020 028

Financial instrument disclosure

Additional information on the financial instrument components of this note, as required by GRAP 104, is provided in note 39 Financial Instruments - Risk Management and Other Disclosures.

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
5. Inventories		
Books	4 231 783	5 365 023
Chemicals	1 505 661	1 293 887
Consumable stores	2 146 325	1 922 916
Fuel (Diesel, Petrol)	146 913	203 971
Marketing materials	251 749	323 249
Small tools and consumables	3 486 283	2 983 048
Stationery	1 223 920	1 272 960
Food and Beverage	72 918	228 526
Animal food	854 226	672 868
Animal and staff medical supplies	386 164	380 431
Maintenance materials	2 003 792	1 568 606
Plants	6 116 187	4 172 335
Uniform Stock	869 034	836 151
	23 294 955	21 223 971

Plants are for sale in SANBI's nurseries and are therefore consumable inventories. The fair value of these plants was determined using an estimated selling price based on marked prices at SANBI nurseries. Given that no additional staff is employed for selling the plants and very little time is actually spent by existing staff on selling plants, costs to sell are considered negligible, and are therefore not taken into consideration in determining the valuation of the plants.

As these plants represent excess stock of plants actually grown for use in the gardens, the period between when the plants meet the definition of inventory and actual sale is too short to result in changes in value either of a physical or market-related nature.

6. Operating lease asset

Current assets	227 399	217 190
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The operating lease asset relates to the straight lining of the lessor leases over the term of the relevant lease.

The entity has entered into commercial property leases for the maximum duration of 10 years period. These leases are negotiated for a term of between 1 year and 10 years and rentals are turnover based between 5% and 10% with a minimum rental amount payable.

There are no contingent rents receivable.

7. Receivables from non-exchange transactions

Penalties receivable	3 115 656	3 027 456
Receivables from project donors	136 192	4 245 949
Government operating grants (EPWP)	-	38 113 263
Total Receivables from non-exchange transactions	3 251 848	45 386 668

Split between financial instruments and non-financial instruments

Carrying amount of financial instruments	3 251 848	45 386 668
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Receivables from non-exchange transactions relate to amounts due from the Department of Forestry, Fisheries and the Environment, and funders for projects at year end. Penalties receivable relate to charges against construction contractors for non-performance.

Split of carrying amount of financial instruments into categories

Financial assets measured at amortised cost	3 251 848	45 386 668
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South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
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7. Receivables from non-exchange transactions (continued)**Financial instrument disclosure**

Additional information on the financial instrument components of this note, as required by GRAP 104, is provided in note 39 Financial Instruments - Risk Management and Other Disclosures.

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Notes to Annual Financial Statements

Figures in Rand

8. Property, plant and equipment

	2026		2025	
	Cost / Valuation	Accumulated depreciation and impairment	Cost / Valuation	Accumulated depreciation and impairment
Buildings	358 595 345	(92 145 910)	286 449 435	362 592 507
Motor vehicles	73 277 883	(39 509 781)	33 768 102	74 106 098
Office equipment	225 408 645	(140 182 756)	85 225 889	225 502 989
Infrastructure	296 765 267	(44 827 662)	251 937 605	285 389 986
Total	954 047 140	(316 666 109)	637 381 031	947 591 580

Reconciliation of property, plant and equipment - 2026

	Opening balance	Additions	Disposals	Transfers	Class transfer	Depreciation	Impairment loss	Total
Buildings	277 391 438	9 217 623	-	-	(13 183 898)	(6 965 195)	(10 533)	266 449 435
Motor vehicles	37 033 225	463 401	(296 456)	-	-	(3 432 088)	-	33 768 102
Office equipment	99 431 770	6 114 126	(609 926)	632 169	-	(19 992 254)	(349 996)	85 225 889
Infrastructure	249 655 480	11 375 281	-	-	-	(9 093 156)	-	251 937 605
Total	663 511 913	27 170 431	(906 382)	632 169	(13 183 898)	(39 482 673)	(360 529)	637 381 031

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Transfers	Class transfer	Depreciation	Total
Buildings	242 570 354	39 435 771	(7 899)	17 665 141	(15 131 278)	(7 140 651)	277 391 438
Motor vehicles	35 644 295	5 279 007	(44 061)	-	-	(3 846 016)	37 033 225
Office equipment	85 888 447	34 378 284	(447 310)	55 315	-	(20 442 966)	99 431 770
Infrastructure	197 747 564	78 203 049	(1 297 423)	(17 720 456)	-	(7 277 254)	249 655 480
Total	561 850 660	157 296 111	(1 796 693)	-	(15 131 278)	(38 706 887)	663 511 913

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Figures in Rand	2026	2025
8. Property, plant and equipment (continued)		
Property, plant and equipment in the process of being constructed or developed		
Cumulative expenditure recognised in the carrying value of property, plant and equipment		
Buildings	62 657 735	75 563 429
Infrastructure	8 855 833	60 466 500
	71 513 568	136 029 929
In accordance with the mandate as envisaged in the National Environmental Management Biodiversity Act (NEMBA), SANBI is responsible for managing, controlling and maintaining all National Botanical Gardens and the National Zoological Garden. The majority of the land that is currently utilised as National Botanical Gardens and the National Zoological Garden in the Republic belongs to the different tiers of government, and the control of the land is vested in SANBI in accordance with its mandate. There are no restrictions, as no title / property, plant and equipment is pledged as security for any liabilities.		
Carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected		
New visitors entrance at the National Zoological Gardens	422 280	422 280
The project has been delayed due to lack of funding. Currently SANBI does not have sufficient funds to cover the costs of the project, and the project will potentially be funded via PPP in future.		
Installation of solar PV plant at Kirstenbosch NBG	-	1 559 616
Supplier has not yet provided COC certificates, for practical certificates to be issued.		
	422 280	1 981 896
Carrying value of property, plant and equipment where construction or development has been halted either during the current or previous reporting period(s)		
Design and construction of a new animal quarantine facility at National Zoological Gardens	834 226	834 226
The project achieved practical completion on 7 October 2025. However, there are currently legal dispute matters being handled by the South African National Biodiversity Institute legal office.		
Renovations of Gold Fields Education Centre at Kirstenbosch NBG	5 791 603	5 791 603
The project was halted due to unsatisfactory performance by the contractor and the contract was subsequently terminated		
Renovation of elephant enclosure and construction of new raptor enclosure	4 500 444	-
The contractor was terminated due to poor performance. Currently, the project is awaiting infrastructure budget allocation to proceed further.		
Renovations to mammal enclosures and installations of biosecurity measures at NZG	-	11 370 415
The project was halted in the due to unsatisfactory performance by the contractor and the contract was subsequently terminated.		
Additional text		
	11 126 273	17 996 244
Expenditure incurred to repair and maintain property, plant and equipment		
Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance		
Repairs and maintenance	8 828 281	10 453 425

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the entity.

South African National Biodiversity Institute

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9. Investment property

	2026		2025	
	Cost / Valuation	Accumulated Carrying value depreciation and accumulated impairment	Cost / Valuation	Accumulated Carrying value depreciation and accumulated impairment
Investment property	141 419 714	(47 447 474)	93 972 240	121 853 394
			(44 425 048)	77 428 346

Reconciliation of investment property - 2026

	Opening balance	Additions	Class transfer	Depreciation	Total
Investment property	77 428 346	6 983 706	12 582 614	(3 022 426)	93 972 240

Reconciliation of investment property - 2025

	Opening balance	Additions	Class transfer	Depreciation	Total
Investment property	61 946 171	2 910 966	15 131 277	(2 560 068)	77 428 346

Investment property in the process of being constructed or developed

	Cumulative expenditure recognised in the carrying value of Investment property
Investment property - Cost	538 949
	4 350 883

Investment property mainly consist of SANBI buildings operated by third parties as restaurants at the various gardens.

A register containing the information required by the Public Finance Management Act is available for inspection at the registered office of the entity.

There are no restrictions, as no title / investment property is pledged as security for any liabilities.

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Figures in Rand	2026	2025
9. Investment property (continued)		
Amounts recognised in surplus or deficit		
Rental revenue from Investment property	23 515 678	21 838 879

South African National Biodiversity Institute

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10. Intangible assets

	2026		2025	
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Cost / Valuation	Accumulated amortisation and accumulated impairment
Computer software, other	24 182 449	(21 326 595)	2 855 854	(18 318 416)
Electronic Document Management System	4 385 962	-	4 385 962	-
Land - Right to use	51 778 078	(22 975 600)	28 802 478	(22 332 073)
National Biodiversity Information System(NBIS)	11 126 134	-	11 126 134	-
Total	91 472 623	(44 302 195)	47 170 428	(40 650 489)

Reconciliation of intangible assets - 2026

	Opening balance	Additions	Amortisation	Total
Computer software, other	3 714 226	2 149 807	(3 008 179)	2 855 854
Electronic Document Management System	-	4 385 962	-	4 385 962
Land - Right to use	29 446 005	-	(843 527)	28 802 478
National Biodiversity Information System(NBIS)	11 126 134	-	-	11 126 134
Total	44 286 365	6 535 769	(3 651 706)	47 170 428

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Amortisation	Total
Computer software, other	3 635 042	2 728 555	(2 649 371)	3 714 226
Land - Right to use	30 089 533	-	(643 528)	29 446 005
National Biodiversity Information System(NBIS)	11 126 134	-	-	11 126 134
Total	44 850 709	2 728 555	(3 292 899)	44 286 365

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Figures in Rand	2026	2025
10. Intangible assests (continued)		
Intangible assets in the process of being constructed or developed		
Cumulative expenditure recognised in the carrying value of Intangible assets		
Intangible assets under development		

The National Biodiversity Information System (NBIS) and the Environmental Decision Management System (EDMS) have been assessed as having **indefinite useful lives**. Management has concluded that there is no foreseeable limit to the period over which these systems are expected to provide service potential to SANBI, as they support the entity's ongoing statutory mandate and are expected to remain in use through continuous maintenance, upgrades and enhancements rather than replacement.

The intangible assets are **not amortised**. Instead, they are regularly assessed for impairment, and the appropriateness of the indefinite useful life classification is reviewed at each reporting date.

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11. Heritage assets

	2026		2025	
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation
Library books	54 775 050	(142 273)	54 632 777	54 775 050
Historical monuments	224 062	-	224 062	224 062
Conservation areas	127 884 360	-	127 884 360	127 884 360
Total	182 883 472	(142 273)	182 741 199	182 883 472

Reconciliation of heritage assets 2026

	Opening balance	Additions	Disposals	Impairment losses recognised	Total
Library books	54 775 050	-	-	(142 273)	54 632 777
Historical monuments	224 062	-	-	-	224 062
Conservation areas	127 884 360	-	-	-	127 884 360
Total	182 883 472	-	-	(142 273)	182 741 199

Reconciliation of heritage assets 2025

	Opening balance	Additions	Disposals	Impairment losses recognised	Total
Library books	54 775 050	-	-	-	54 775 050
Historical monuments	224 062	-	-	-	224 062
Conservation areas	127 884 360	-	-	-	127 884 360
Total	182 883 472	-	-	-	182 883 472

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11. Heritage assets (continued)

Heritage assets

SANBI's national botanical gardens are managed as mandated under the National Environmental Management: Biodiversity Act (NEMBA) No. 10 of 2004. Some of the national botanical gardens have, since Kirstenbosch was established in 1913, been included under various national and international heritage categories. For example, the Free State, KwaZuluNatal and Pretoria National Botanical Gardens are registered by the South African Heritage Resources Agency (SAHRA) as provincial heritage sites (formerly national monuments). Van Riebeeck's hedge in Kirstenbosch is also included as a provincial heritage site due to its historical significance. Due to Kirstenbosch's geographical location on the eastern slopes of Table Mountain National Park, it was included under UNESCO's Cape Floristic (Floral) Region World Heritage Site. These national and international classifications afford a level of recognition to specific gardens and responsibility for SANBI to preserve biodiversity as well as to manage and maintain healthy and thriving living plant collections in its gardens for the benefit of current and future generations. Included in the garden is the Camphor Avenue which draws a number of interests both locally and internationally. The avenue is known for its rich and diverse fauna and flora.

Seed lifespan of South Africa's indigenous plants

The variable lifespan of South African plant seeds is highly diverse, ranging from a few months to over 100 years depending entirely on the plant family and its evolutionary adaptation to the region's climate and wildfire cycles. Plants in the fireprone fynbos biome of the Western Cape rely heavily on soilstored seed banks to survive wildfires. Without any controlled storage conditions, estimates of fireadapted fynbos seed viability in the soil range from 40 to more than 100 years. These seeds lie dormant in the soil until a fire and subsequent smoke chemical signals trigger them to germinate. Under storage conditions where seeds have been dried to 15% relative humidity (RH) and stored at 20°C, they are likely to last much longer.

South African proteas keep their seeds inside woody cones in the shrub canopy. These seeds remain viable for 10 to 15 years while protected by the parent plant, releasing only when the heat from a wildfire opens the cones. Once the seeds hit the ground, however, their lifespan drops drastically to just a few months if they do not germinate.

Annuals and grass seeds typically last two to five years in average conditions in the wild. When in controlled storage conditions they can remain viable for decades.

Many of South Africa's arid succulents have seeds designed to last 3 to 10 years in dry desert conditions, waiting for erratic rainfall events. The longevity of these seeds will be longer in controlled climatic conditions as offered by seed banks.

Seeds of some of South Africa's plant families, such as the more tropical species and some bulb species are known to be recalcitrant (i.e. they are not able to survive a drying process (otherwise known as dessication sensitive) and therefore cannot be stored in seed banks. The seeds of recalcitrant species generally have very short lifespans. As soon as these fleshy seeds lose moisture, they lose viability and can die within a few days or months, depending on the local conditions. In order to preserve these species, they need to be kept as living plant collections.

Seeds in the soil that have thicker, harder protective coats (such as some of South Africa's savanna trees – *Vachellia* and *Senegalia* species) resist microbial breakdown better, resulting in a longer lifespan that can last decades. Seeds closer to the surface have a shorter lifespan because they are prone to fatal germination cues (e.g. an episodic rainfall event followed by an extended dry period), animal predation, and temperature fluctuations. Deeper burial typically extends the lifespan. High moisture and sandy soil speeds up microbial decomposition. Clay soils often protect seeds better, extending their lifespan.

The longevity and continued viability of seeds in indigenous plants in South Africa is extremely variable, dependent on the seed type, species and storage conditions, whether in the wild or in controlled conditions, and requires additional research.

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Heritage assets which fair values cannot be reliably measured

The following heritage assets were not recognised due to a reliable measurement not being possible on initial recognition as follows:

The Institute manages 11 proclaimed national botanical gardens and the national zoological garden which are protected as conservation areas in terms of its mandate. A significant portion of the land is owned by state institutions. Due to the nature of the Institute's activities, the Institute could not establish either a fair value/deemed cost nor a replacement cost for these heritage assets. The entity is not the legal owner of most of the land and only the management authority. The total size of the land is 9571 hectares, spread in 11 proclaimed national botanical gardens across the country and the national zoological garden in Gauteng and a centre in Limpopo, is being held indefinitely for the benefit of present and future generations. The land is protected, kept unencumbered, cared for and preserved for its natural heritage. Other heritage assets which are not held for sale are as follows:

SANBI manages three national herbaria which house nationally important scientific and archival collections of preserved plant specimens, comprising dried plant material mounted on archival cardboard sheets and arranged systematically in an accessible system. These collections are maintained in specialised herbarium storage systems, primarily modern steel cabinets with magnetic sealing doors designed to support the longterm preservation and protection of irreplaceable scientific material. The collections currently comprise approximately 2.1 million specimens, of which 1.5 million have been databased. Most specimens originate from southern Africa, although the collections extend into the rest of Africa and surrounding islands and include smaller collections from outside Africa. Vascular plants, bryophytes, and lichens are represented.

There are more than 19 000 type specimens housed within the SANBI Herbaria collections. Type specimens are scientifically significant reference specimens upon which the original formal description and application of a plant name are based, making them critical international standards for plant identification, taxonomy, and nomenclature.

The National Herbarium (PRE), based in Pretoria, was established by Joseph Burt Davy in 1903 and is the largest herbarium in the country. It was extended by several valuable collections over the years, including that of E.E. Galpin and, in 1952, the Transvaal Museum (TRV). Over the following years the Saasveld Herbarium and the Forestry Herbarium (PRF) were incorporated in the National Herbarium (PRE), currently making it by far the largest herbarium in Africa.

The oldest specimen in this collection is a specimen of *Erica mammosa*, collected by W.J. Burchell (1781– 1863) on the Cape Flats near Salt River in January 1811. The National Herbarium contains many other historically significant specimens in the collection including *Dichrostachys cinerea* subsp. *africana* var. *africana* collected by Burke & Zeyher on their first trip to the Magaliesberg in 1841, and *Ochna pulchra*, collected by General J.C. Smuts near the Pienaars River, 50 miles west of BelaBela, in October 1932.

The cryptogrammic collection of the National Herbarium (PRE) consists of more than 80 000 mounted specimens of bryophytes (Hornworts, liverworts and mosses). It contains the largest and most representative collection of Southern African cryptogams. The PRE cryptogrammic herbarium is the largest of its kind in Africa and one of the largest in the southern hemisphere.

The Compton Herbarium (NBG), based at Kirstenbosch, is the second largest herbarium in the country and serves as the primary archival record of the Greater Cape Floristic Region. Founded by Prof. Robert Harold Compton in 1933 as a reference collection for the Kirstenbosch living collections, the Herbarium was significantly expanded through the incorporation of the South African Museum Herbarium (SAM) and the Stellenbosch Herbarium (STE). The collection contains historically important specimens dating back to the early 1800s, including material collected by prominent early botanists and plant collectors. The Compton Herbarium continues to expand through ongoing botanical collecting, research activities, and the incorporation of smaller collections that strengthen the documentation and understanding of South Africa's unique flora.

South African National Biodiversity Institute

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The KwaZuluNatal Herbarium (NH), based in Durban, is one of South Africa’s oldest herbaria. Founded in 1882 by John Medley Wood, the first curator of the Durban Botanic Gardens, the herbarium focuses on the flora of KwaZuluNatal and eastern region of South Africa. The herbarium building has recently been renovated and upgraded to help ensure the continued security, preservation, and accessibility of the collection.

SANBI has two main libraries the Mary Gunn Library in Pretoria and the Harry Molteno Library in Cape Town. They rank amongst the biggest botanical libraries in the southern hemisphere and are a valuable resource for information on Southern African flora and biodiversity. The Mary Gunn Library dates back to 1916 and is housed in the National Herbarium in Pretoria and is currently the most comprehensive botanical library of its kind in Africa and serves as one of the important botanical and biodiversity resources in Africa. The library houses a magnificent Africana and Rare Antiquarian Book Collection such as the 18 broadsheet edition of Redouté’s *Les Liliacées* (1807/1816) and the Xylotech Book Collection by Clementz H. Wehdemann (early 1800s).

The Harry Molteno Library at Kirstenbosch dates back to 1913 when the Garden was founded but was officially started in 1921. Since that time it has grown considerably and has moved several times. It is presently housed in the Kirstenbosch Research Centre.

SANBI has a rich and valuable collection of original watercolour plates and pen and ink drawings housed at herbaria in Pretoria and Cape Town. The Pretoria collection was built up from around 1916, by the former Botanical Research Institute, as the original artwork for its many journals and books. It continues to be added to new papers and books as they are published. There are also additional smaller collections of artwork that were acquired by means of bequests to the nation or purchased by grants

Art Medium	No of Items
Biological material	1
Bromide	41
Bronze	1
Cameo	1
Charcoal	1
Colour	5 204
Colour etchings	20
Colour pencil	19
Colour plate	21
Colour print	12
Copy	299
Medals	1
Oil painting	14
Pen & Ink	6 017
Pencil	36
Photo	66
Print	34
Sepia	2
Stainless steel sculpture	1
Watercolours	796
Wool tapestry	1
	12 588

Botany requires a precise and simple system of nomenclature used by botanists in all countries, dealing on the one hand with the terms that denote the ranks of taxonomic groups or units, and on the other hand with the scientific names that are applied to the individual taxonomic groups of plants. The purpose of giving a name to a taxonomic group is not to indicate its characters or history, but to supply a means of referring to it and to indicate its taxonomic rank.

As a result, all botanical art is referenced using the correct name for the taxon illustrated according to the rules of the International Code of Nomenclature for algae, fungi, and plants as prepared by the Editorial Committee under the authority of the International Association for Plant Taxonomy. The current version of these rules is known as the Madrid Code, published in 2025.

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A botanical illustration is not primarily judged on its artistic beauty, but on its scientific accuracy. It must portray a plant with enough precision and detail for it to be recognised and distinguished from other species.

The reason for this is twofold.

- A botanical illustration can preserve a plant species, variety, or cultivar in books and journals almost in perpetuity, even if it goes extinct in the wild.
- Botanical drawings help identify and understand plants in a timeless manner. Its original purpose was to aid in plant identification for medicinal and culinary uses. Over the centuries, as the discipline developed, botanical illustration has proven itself invaluable in identifying newly discovered plants.

Fair values could not be obtained due to the specialised nature of the botanical art collection held by the entity. General market prices are not readily available, making it impossible to find suitable market prices and suitable valuers for the collection held.

SANBI Biobank collection curates approximately 250 000 biomaterials from various taxa including mammals, birds, reptiles and amphibian representing over 100 000 individual animals from 46 countries. These individuals represent approximately 270 families, including more than 900 genera and 1300 species. This collection is made available to both national and international researchers, collaborators and stakeholders for use in research and conservation related investigations. The full holdings are databased on SPECIFY.

The Biobank consists of dedicated laboratories (freeze drying, reception, tissue culture), storerooms, and multiple banks for storing biomaterials from room temperature, down to minus 196 degrees Celsius (liquid nitrogen). These materials include semen, fibroblasts, blood derivatives, extracted DNA, hair and feathers, skin biopsies, freeze-dried materials, tissue, post mortem samples (Formalin-fixed paraffin embedded wax blocks, formalin, histopathology slides, frozen organs), microbiome swabs, and parasites.

The Biobank collection is the custodian of a number of important collections including:

- A cell culture collection curated at cryotemperatures ever, and represents species such as the Extinct *Diceros bicornis longipes* (Western black rhinoceros), the Critically Endangered *Ceratotherium simum cottoni* (Northern white rhinoceros), a black rhinoceros hybrid (*Diceros bicornis michaeli* x *minor*) and various other Southern African wildlife species..
- A wildlife Formalin-fixed paraffin embedded (FFPE) wax block collection for histopathology studies.
- A collection of blood smears collected from affected marine and coastal bird species of the various oil spills off South African coastlines dating back to the 1980's.
- The Southern African Foundation for the Conservation of Coastal Birds (SANCCOB) blood collection from various in situ marine and coastal bird species. including various islands off the South and Southern African coast. Species include African, King, Macaroni and Rockhopper penguins, Darkmantled and lightmantled sooty albatrosses, Wandering albatross, Southern and Northern giant petrels, and Cape, Bank and White-breasted cormorants.
- A mammalian cell culture collection of approximately 2000 vials donated by the University of Stellenbosch including species such as the Manatee (*Trichechus manatus latirostris*), ten different mole species including Juliana's golden mole (*Neamblysomus julianae*), Aardvark (*Orycteropus afer*), various species of rabbits and hares, including the suspected extinct volcano rabbit (*Romerolagus diazi*), and many other shrew and mouse species.
- An extensive herpetology collection (>16 000 samples) previously held at Kirstenbosch.
- A Marion Island Marine Mammal Project (MIMMP) collection of approximately 30 000 samples collected from Southern elephant seal, three fur seal species, and killer whale.

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12. Living resources

	2026			2025		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Living resources	5 754 354	(1 747 152)	4 007 202	7 076 587	(1 837 649)	5 238 938

Reconciliation of living resources - 2026

	Opening balance	Increase due to purchases	Decrease due to sale / death / harvest	Increase through non- exchange functions	Depreciation	Total
Living resources	5 238 938	2 300	(1 193 582)	234 858	(275 312)	4 007 202

Reconciliation of living resources - 2025

	Opening balance	Increase through non- exchange functions	Disposal	Depreciation	Total
Living resources	4 032 335	1 685 986	(211 348)	(268 035)	5 238 938

Entity as custodian

SANBI is mandated by NEMBA to manage and maintain the living and non resources within its control. The resources are used for its provision of services, recreation, conservation, education and training, research, rehabilitation and breeding purposes.

Living resources borrowed from other entities

In terms of the loan agreements, these living resources and their offspring belong to the original entity. The transfer to the receiving entity is for non commercial purposes like conservation, breeding and education. Despite these conditions, the transferring entity loses control over the living resource for the period of transfer. The receiving entity for the period of transfer uses the living resource for its mandate, is responsible for the care of the living resource and uses it to derive economic benefit and/or service potential. Consequentially living resources on loan from other entities are controlled by SANBI and living resources on loan to other entities are not controlled by SANBI.

Invertebrates	131	184
Amphibians	27	60
Fish	398	544
Reptiles	61	41
Birds	302	159
Mammals	35	39
	954	1 027

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12. Living resources (continued)

Living resources on loan to other entities

In terms of the loan agreements, these living resources and their offspring belong to the original entity. The transfer to the receiving entity is for non commercial purposes like conservation, breeding and education. Despite these conditions, the transferring entity loses control over the living resource for the period of transfer. The receiving entity for the period of transfer uses the living resource for its mandate, is responsible for the care of the living resource and uses it to derive economic benefit and/or service potential. Consequentially living resources on loan from other entities are controlled by SANBI and living resources on loan to other entities are not controlled by SANBI.

Fish	24	35
Reptiles	1	3
Birds	8	8
Mammals	14	17
	47	63

Living Resources – Category 2 – CITES and International Union for the Conservation of Nature

Plants held in national botanical gardens for conservation, research or display purposes may be included in the International Union for the Conservation of Nature (IUCN) Red List, Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) or under national Threatened or Protected Species (TOPS) regulations. These include living resources, including plants, that are deemed to have some form of trade restrictions or limitations in place due to their threatened or protected statuses.

SANBI gardens comply with the restricted activities linked to the DFFE published regulations on the prohibition of trade in certain Encephalartos (cycad) species.

Fair values on these living resources are not able to be reliably measured due to no definitive formula and inability to find suitable valuers with the required specialist skills and knowledge of domestic and international wildlife markets. Many complex variables need to be considered in order to determine fair value that include age, size, condition (signs of damage, disease or improper care), sex, ability to determine useful life of the plant, conservation and legal status, cultural and spiritual significance, knowledge of domestic and international wildlife markets, amongst others.

Living Resources (Additions)

Living resources include the zoological and botanical specimens managed by SANBI for conservation and education purposes.

Bonsai Collections

SANBI has received bonsai donations for display and educational purposes in its Kirstenbosch and Pretoria gardens. The collection is maintained under SANBI's custodial mandate as per the National Environmental Management: Biodiversity Act (NEMBA). Although subject to conditions preventing sale or transfer without the consent of the South African Bonsai Association, SANBI retains full control, curatorial responsibility, and use of the bonsai for public service purposes. The bonsai trees are classified as living resources and are valued based on assessments conducted by the South African Bonsai Association.

Conservation and Threatened Plant Collections

SANBI manages conservation plant collections in its nursery facilities across various gardens, consisting primarily of threatened, endemic, and research-focused species. These are not available for sale and are maintained to support biodiversity restoration and scientific research. Due to the absence of active markets, inability to determine reliable fair values, and to prevent increased poaching risk, these collections are not recognised as assets. In accordance with paragraph 26 of GRAP 1, detailed disclosure of the number, location, or identity of these specimens has been omitted for security and conservation reasons.

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12. Living resources (continued)

Restrictions on use or capacity to sell

There are restrictions on the movement of animals which must adhere to the requirements of the export regulations, and transportation permits, the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) requirements, animal conditions and government regulations.

Pledged as security

No living resources have been pledged as security.

Living resources categories:

Living resources Category 1 Alien invasive species

In terms of NEMBA, animals included in this category may not be moved at all as these animals are prohibited from entering the country. The National Zoological Gardens however is in possession of these animals due to obtaining a group of such animals prior to the publication of the NEMBA listing in 2014.

Included in this category is 13 (2025: 13) species representing 132 (2025: 153) individual animals.

Living resources Category 2 International Union for Conservation of Nature (IUCN) Red list

The first five classes of the red list have been included in this category as these items are deemed to have some form of trade restrictions or limitations in place due to their threatened statuses.

Included in this category is 41 (2025: 45) species representing 331 (2025: 342) individual animals.

Living resources Category 3 Species not typically traded

The category mostly consists of invertebrates, birds, fish, amphibians, mammals and reptiles which are generally not actively traded on the open market.

Included in this category is 293 (2025: 325) species representing 3214 (2025: 3381) individual animals.

Living resources Category 4 Species typically traded

The last category represents the South African category of animals which are typically traded at game auctions in active markets. These animals should be easily valued, and a number of valuations should be accessible to calculate the fair value at present for these animals.

Included in this category is 25 (2025: 26) species represented by 522 (2025: 692) individual animals

Living resource Category 5 Organisms held for research and conservation

The category includes a collection of organisms such as plants, seeds, fibroblasts, sperm, and ova held for research and conservation purposes which are not necessarily actively traded on the open market.

Living resources not recognised

The entity did not recognise the following living resources, due to the definition and/or recognition criteria not being met:

Living resource Animals and plants in botanical gardens

Natural areas of the gardens are generally regarded as in situ conservation areas comprising naturally occurring plants and animals and their associated interactions that require less maintenance than the landscaped areas. These areas may be subject to management actions such as controlled burns and invasive alien species removal, where resources allow. These natural areas are also used by the public for walking trails/runs mostly on dedicated pathways and routes that have been laid out since the garden was established. The natural areas differ in size, complexity, accessibility and exposure to natural and/or manmade disturbance (such as fires, floods, invasive alien species), from one garden to another.

SANBI has no control over or ability to restrict the movement of living resources into and from the gardens under its management. Plants, and other organisms, such as fungal spores for example, may be dispersed by wind,

South African National Biodiversity Institute

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Notes to Annual Financial Statements

12. Living resources (continued)

water, or animals, either into or from the gardens. A range of different plants are managed in national botanical gardens, most of which are classified as conservation gardens. Plants and biodiversity associated with them are included as part of the garden's conservation estates. All indigenous South African plants have different conservation statuses based on population impacts in their natural distribution areas, mostly located outside of SANBI's gardens. Plants represented in gardens may also occasionally be exposed to natural disturbances that may impact plants and animals in various ways, including wildfires, drought and floods. As many plants represented as ex situ (off site) collections in gardens are outside of the plants' natural distribution ranges, they may be subject to local animal predators (e.g. mammals, insect larvae), fungi and other pests and pathogens, which may have varying impacts on different plant parts and the plant's health and life spans. Due to multiple impacts and biodiversity associated interactions, most of which are unseen, including the impacts of climate change, SANBI is unable to control the plants in its national botanical gardens.

SANBI is also not able to control selfseeding plants. Animals may move over, through, or burrow under fences and fly over fences (birds, insects, bats). A range of living resources may burrow and spend all, or part of, their lives underground and are not visible, thereby not being able to be documented or recorded (e.g., moles, earthworms, mongooses, porcupines, aardvark, foxes, rain frogs, various arthropods (insects, millipedes, centipedes, mites, spiders, scorpions and seeds)). A range of animals also spend part of their life cycles on land and part in water (e.g., dragonflies, frogs, mosquitoes, turtles).

SANBI does not have the ability to direct the use, including directing the disposal of living resources and restricting the access of others to the resource (e.g., through predation, decomposition of one organism by other organisms).

While SANBI manages and conserves the environments in the landscaped and natural areas as a whole, it does not manage the physical condition of each individual animal and/or plant within the gardens, and therefore does not control these living resources, in both the landscaped and natural areas. Therefore, the recognition criteria is not met.

13. Non-living resources

Entity as custodian

SANBI is mandated by the National Environmental Management Biodiversity Act (NEMBA) to manage and maintain the living and nonliving resources within its control. The resources are used for its provision of services, recreation, conservation, education and training, research, rehabilitation and breeding purposes.

Nature and types of nonliving resources for which the entity is responsible

Bodies of water within the boundaries of the gardens, including waterfalls, streams, rivers and boreholes.

Land on which the gardens are situated, is recognised in accordance with GRAP 103.

Liabilities and/or contingent liabilities that arise from the nonliving resources

There are no liabilities or contingent liabilities that arise from the nonliving resources.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

13. Non-living resources (continued)

Compensation from third parties

No compensation was received from third parties for non-living resources relinquished or transferred during the reporting period, in accordance with paragraph .116(c) of GRAP 110.

14. Unspent conditional grants and receipts

Figures in Rand	2026	2025
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Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Unspent conditional grants and receipts	279 162 056	168 551 753
Debit balances transferred to receivables from non-exchange	136 192	4 245 949
Unspent conditional grant deposits	4 300 000	4 300 000
	283 598 248	177 097 702

Unspent conditional grants and receipts

The Expanded Public Works Programme (EPWP)
Other

17 451 126	13 919 051
266 147 122	163 178 651
283 598 248	177 097 702

Movement during the year

Balance at the beginning of the year	177 097 704	199 479 795
Additions during the year	296 103 392	369 902 232
Prior year debit balances	(4 245 949)	(1 017 819)
Interest earned	10 432 168	8 667 891
Income recognition during the year - Government operational grants (EPWP)	(44 184 925)	(178 460 453)
Income recognition during the year - Other grants	(147 864 760)	(221 848 650)
Disbursements	(3 875 574)	(3 871 243)
Debit balances transferred to non-exchange transactions	136 192	4 245 949
	283 598 248	177 097 702

Split between financial instruments and non-financial instruments

Statutory related	74 985 524	-
Carrying amount of non-financial instruments	74 985 524	-
Carrying amount of financial instruments	208 612 724	177 097 702
Total split between financial instruments and non-financial instruments	283 598 248	177 097 702

Split of carrying amount of financial instruments into categories

Financial liabilities measured at amortised cost	208 612 724	177 097 702
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15. Payables from exchange transactions

Trade payables	15 292 241	19 953 409
Income received in advance	1 759 685	1 291 787
Other payables	12 792 042	12 648 257
Construction retentions held	8 661 268	9 056 654
Accrued leave pay	20 599 203	21 477 634
Accrued service bonus	12 207 923	11 225 695
Accrued expense	12 640 997	9 248 057
	83 953 359	84 901 493

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
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15. Payables from exchange transactions (continued)

Split between financial instruments and non-financial instruments

Other non-financial instruments related	34 566 811	33 995 116
Carrying amount of non-financial instruments	34 566 811	33 995 116
Carrying amount of financial instruments	49 386 548	50 906 377
Total split between financial instruments and non-financial instruments	83 953 359	84 901 493

Split of carrying amount of financial instruments into categories

Financial liabilities measured at amortised cost	49 386 548	50 906 377
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Financial instrument disclosure

Additional information on the financial instrument components of this note, as required by GRAP 104, is provided in Note 39 Financial Instruments - Risk Management and Other Disclosures.

16. Provisions

Reconciliation of provisions - 2026

	Opening Balance	Additions	Utilised during the year	Total
Workmen's compensation	1 325 820	967 752	(1 325 820)	967 752
Capped leave provision	5 668 493	-	(544 828)	5 123 665
Long service awards	3 290 000	596 558	(446 558)	3 440 000
	10 284 313	1 564 310	(2 317 206)	9 531 417

Reconciliation of provisions - 2025

	Opening Balance	Additions	Utilised during the year	Total
Workmen's compensation	1 817 102	-	(491 282)	1 325 820
Capped leave provision	5 920 742	55 899	(308 148)	5 668 493
Long service awards	3 059 080	680 920	(450 000)	3 290 000
	10 796 924	736 819	(1 249 430)	10 284 313

Current liabilities	1 622 752	1 842 820
Non-current liabilities	7 908 665	8 441 493
	9 531 417	10 284 313

Capped leave provision represents the value of leave credits accumulated prior to 01 July 2000. There is uncertainty as to the timing vesting of the leave.

The long service bonus awards are payable to employees who have completed uninterrupted milestone service with the SANBI. The value of the awards is determined by SANBI policy as reviewed from time to time. The timing of the payout is known but there is uncertainty if the employee will still be in service on these dates. The values have been calculated by independent Actuaries ARCH Actuarial Consulting.

17. Taxes and transfers payable (non-exchange)

Funds held for onwards transfers to third parties on attainment of agreed objectives	-	4 206 218
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South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025		
17. Taxes and transfers payable (non-exchange) (continued)				
1. Adaptation Fund				
SANBI acts as the National Implementing Entity. Funds are disbursed as per contractual arrangements in the form of				
• Building resilience in the greater uMngeni catchment which aims to increase resilience of vulnerable communities through interventions such as early warning systems, climate smart agriculture and climate proofing settlements.				
2. Global Environment Facility				
• Mainstream biodiversity and ecosystems values to unlock development finance and secure ecological infrastructure for water security in two critical water catchments, the Berg-Breede and the Greater uMngeni catchments.				
Revenue received				
Administration Fee (Global Environment Facility)	-	10 249 523		
Interest earned on Total Revenue	-	1 191 351		
	-	11 440 874		
Reconciliation of carrying amount of transfers payable 2025/2026	Opening Balance	Transfers from funder	Disbursement /recoveries	Total
The Adaptation Fund	5 411 316	-	(5 411 316)	-
Global Environmental Facility - GEF6	(1 205 097)	-	1 205 097	-
	4 206 219	-	(4 206 219)	-
Reconciliation of carrying amount of transfers payable 2024/2025	Opening Balance	Transfers from funder	Disbursement	Total
The Adaptation Fund	6 720 917	-	(1 309 601)	5 411 316
Global Environmental Facility - GEF6	1 627 362	5 246 897	(8 079 356)	(1 205 097)
	8 348 279	5 246 897	(9 388 957)	4 206 219
All Funds were disbursed at year-end and no further funds are held for onwards transfer to third parties.				
Split between financial instruments and non-financial instruments				
Carrying amount of financial instruments			-	4 206 218
Split of carrying amount of financial instruments into categories				
Financial liabilities measured at amortised cost			-	4 206 218
18. Employee benefit obligations				
Post-retirement medical aid benefits				
Amounts Recognised in the Statement of Financial Performance				
Service cost		1 357 000		1 060 000
Interest cost		7 324 000		6 745 000
Actuarial (gain)/loss recognised		4 103 000		6 864 000
		12 784 000		14 669 000
Present value of funded obligation				
Members		31 503 000		27 588 000
Non-members		43 097 000		37 864 000
		74 600 000		65 452 000

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025
18. Employee benefit obligations (continued)		
Movements in the Net Liability in the Statement of Financial Position		
Post-employment medical obligation		
Net liability at the start of the year	65 452 000	54 024 000
Interest cost	7 324 000	6 745 000
Current service cost	1 357 000	1 060 000
Benefit payment	(3 636 000)	(3 241 000)
Actuarial (gain)/loss	4 103 000	6 864 000
	74 600 000	65 452 000

Principal Actuarial Assumptions at Statement of reporting date

Discount rate	10.00 %	11.50 %
General increases to medical aid subsidy (%)	6.00 %	7.50 %
Proportion continuing membership at retirement (%)	75.00 %	75.00 %
Proportion of retiring members who are married (%)	60.00 %	60.00 %
Retirement age (years)	62	62

Projection of liability to 31 March 2027

The projection of the results from 01 April 2025 to 31 March 2026, assuming that the experience follows the assumptions exactly, is as follows:

Post-employment medical obligation	
Net liability at start of year 01 April 2026	74 600 000
Interest costs	7 268 000
Current service costs	1 530 000
Projected accrued service liability as at 31 March 2027	83 398 000

Sensitivity analysis

The results are dependent on the assumptions used. In order to illustrate the sensitivity of the Actuarial results to changes in certain key variables, the Actuaries have recalculated the liabilities using the following assumptions:

- A 1% increase / decrease in the Medical Aid maximum cap inflation will result in the following amounts as disclosed below

- A PA(90) and PA(90)-1 in the assumed level of mortality will result in the following amounts as disclosed below

PA(90)-1 (PA(90) with a one-year adjustment) means that, to each beneficiary a mortality rate of an individual one year younger than that beneficiary was attached. A lighter mortality rate implies that the individual lives longer than expected in the valuation basis.

Medical Aid and maximum cap inflation

	-1% Medical aid and maximum inflation rate	Valuation Assumption (Rand)	1% Medical aid and maximum inflation rate
Total accrued liability	71 243 000	74 600 000	77 637 000
Service cost	1 254 000	1 357 000	1 450 000
Interest cost	6 993 000	7 324 000	7 644 000
	79 490 000	83 281 000	86 731 000

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
18. Employee benefit obligations (continued)		
Mortality	Valuation basis	PA (90) - 1 (Rand)
	PA (90) (Rand)	
Net liability at start of year 01 April 2025	74 600 000	65 452 000
Interest costs	8 681 000	6 745 000
Current service costs	1 357 000	1 060 000
Projected accrued service liability as at 31 March 2026	84 638 000	73 257 000
The amounts recognised in the statement of financial position are as follows:		
Carrying value		
Present value of the defined benefit obligation	74 600 000	65 452 000
Post-Retirement benefits		
The South African National Biodiversity Institute Retirement Funds consist of the South African National Biodiversity Institute Provident Fund and the South African National Biodiversity Institute Pension Fund. The values have been calculated by independent Actuaries, Old Mutual.		
Membership of the funds is a prerequisite for all permanently employed staff employed as from the 1st of December 1994.		
The policy is to provide retirement benefits for employees by means of separate Pension and Provident Funds to which both employee and employer respectively, contribute in equal proportion.		
The Provident Fund is a defined contribution fund. The Pension Fund is also a defined contribution fund. The employer contributes to the Provident Fund while the employee's contribution is paid to the Pension Fund.		
Retirement benefit income statements amounts are included in personnel costs.		
Total employer's contribution	31 344 490	33 638 380
Changes in the present value of the defined benefit obligation are as follows:		
Opening balance	(385 765 068)	(364 938 570)
Current service cost	(27 121 585)	(27 578 378)
Interest cost	(43 353 568)	(40 359 109)
Benefits paid	38 366 222	50 006 135
Actuarial gains/(loss) on plan assets	(29 857 937)	(2 895 146)
Present value of obligation as at 31 March	(447 731 936)	(385 765 068)
Calculation of actuarial gains and losses		
Actuarial (gains) losses – Obligation	29 857 937	2 895 146
Actuarial (gains) losses – Plan assets	(38 277 755)	(11 499 421)
	(8 419 818)	(8 604 275)

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025
18. Employee benefit obligations (continued)		
Changes in the fair value of plan assets are as follows:		
Opening balance	454 378 195	424 947 422
Expected return on plan assets	50 764 443	46 840 640
- Interest revenue	50 764 443	46 840 640
Contributions by employer	19 710 710	21 096 847
Benefits paid	(38 366 222)	(50 006 135)
Actuarial gains/(loss) on plan assets	38 277 755	11 499 421
Fair value of plan assets as at 31 March	524 764 881	454 378 195

Amount recognised in the Statement of Financial Position

Present value of funded obligation	(447 731 936)	(385 765 068)
Fair value of plan assets	524 764 881	454 378 195
Surplus in plan	77 032 945	68 613 127
Unrecognised actuarial (gains)/losses	(77 032 945)	(68 613 127)
	-	-

Post-retirement benefits

In terms of GRAP 25 an asset should not be recognised in the entity's statement of financial position unless the entity has control of the asset, the asset arises due to past events (e.g. excess contributions) and the entity has beneficial use of assets (e.g. via a contribution holiday or cash refund). A liability must always be recognised. The values have been calculated by independent Actuaries.

Current cost	27 121 585	27 578 378
Interest on obligation	43 353 568	40 359 109
Expected return on plan assets	(50 764 443)	(46 840 640)
	19 710 710	21 096 847

Key actuarial assumptions in determining the above positions

Discount rate annualised yield on R214 (2025: R213)	9.99 %	11.69 %
Inflation rate	4.48 %	5.86 %
Expected rate of salary increases (Inflation +1%)	5.48 %	6.86 %
Expected rate of return on plan assets (Actuarial valuation)	9.99 %	11.69 %

Defined benefit pension plan

	2022	2023	2024	2025	2026
Defined benefit obligation	(299 226 924)	(362 112 654)	(362 112 654)	(385 765 068)	(447 731 936)
Plan assets	368 689 380	397 714 803	424 947 423	454 378 195	524 764 880
Surplus (Deficit)	69 462 456	35 602 149	60 008 852	68 613 127	77 032 945
Experience adjustments on plan liabilities	(17 805 010)	39 094 740	(18 671 695)	2 895 146	29 857 937
Experience adjustments on plan assets	(5 229 692)	(6 332 798)	(5 735 007)	(11 499 421)	(38 277 755)

19. Sale of goods

Plants sales	643 343	527 486
Sale of brochures	557 550	509 465
Other sales	1 402 301	691 324
Animal sales	836 711	-
Kiosk sales	574 410	1 573 599
	4 014 315	3 301 874

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
20. Admission fees		
Admission NBG	143 375 371	123 527 409
Admissions NZG	11 610 596	14 239 203
SANBI Memberships	3 447 326	2 636 664
	158 433 293	140 403 276
21. Rental of facilities		
Premises rental	14 732 414	14 525 700
Venue hire	8 692 983	7 228 479
Accommodation rentals	90 281	84 700
	23 515 678	21 838 879
22. Other income		
Guided tours	238 565	671 916
Insurance refund	563 687	33 450
Use of garden facilities	347 188	181 540
Public functions	30 730	50 660
Sundry income	1 018 608	691 985
Professional services	1 400 945	1 497 380
Staff transport	121 145	116 293
Golf cart rentals	2 182 260	2 339 710
	5 903 128	5 582 934
23. Government grants and subsidies		
Operating grants		
Government operating grant	478 031 000	427 850 000
Expanded Public Works Programme (EPWP)	47 717 000	150 601 651
Transfers (to) / from unspent conditional grants and receipts (EPWP)	(3 532 075)	27 858 803
	522 215 925	606 310 454
Conditional and Unconditional		
Included in above are the following grants and subsidies received:		
Conditional grants received	44 184 925	178 460 454
Unconditional grants received	478 031 000	427 850 000
	522 215 925	606 310 454

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
24. Other grants, bequests, sponsorships and donations		
Conditional		
Sponsorships	206 422 392	98 420 581
Conditional Government Grants	41 964 000	120 880 000
Transfers (to) / from unspent conditional grants and receipts	(100 521 632)	2 548 070
	147 864 760	221 848 651
Unconditional		
Government Grant : Flood Damage	55 000 000	-
Bequest	4 773 150	74 000
Donations	953 368	1 811 873
Other grants	2 781 416	15 458 541
	63 507 934	17 344 414
Conditional and Unconditional:		
Included in above are the following grants, bequests, sponsorships and donations:		
Conditional	147 864 760	221 848 651
Unconditional	63 507 934	17 344 414
	211 372 694	239 193 065
25. Fines, penalties and forfeits		
Fines, Penalties and Forfeits	425 400	4 933 322
26. Services in kind		
Volunteers	2 614 576	2 024 166

Services derived from volunteers represents the cost of the hours of work performed by the volunteers in the Education Centre and CREW programs.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025
27. Employee related costs		
Basic	345 125 427	319 413 234
Service bonus	20 035 809	24 832 348
Medical aid - company contributions	34 374 970	33 737 555
UIF	1 888 703	2 824 481
WCA	480 520	-
Leave pay provision charge	1 558 306	1 850 051
Senior management services allowances	21 637 890	22 652 752
Cell phone allowances	763 268	836 541
Other short term costs	249 768	445 823
Overtime payments	23 527 156	25 893 968
Long-service awards	446 857	428 688
Acting allowances	1 226 393	1 213 367
Car allowance	301 036	308 547
Housing benefits and allowances	12 452 978	12 211 085
Contract employee information	64 271 856	77 927 938
Research assistants	3 195 956	2 181 090
Student stipends	4 423 851	64 323 694
Long-term benefits - incentive scheme	12 860 804	12 213 187
Termination benefits	23 249 416	24 998 864
	572 070 964	628 293 213
Remuneration of non-executive directors		
Meeting fees	1 244 202	1 103 393
Employee related costs	573 315 166	629 396 606

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
28. Operating expenses		
Advertising	1 028 383	1 856 110
Assessment rates & municipal charges	38 091 323	35 603 584
Auditors remuneration	12 152 260	8 767 472
Bank charges	4 427 659	3 942 194
Cleaning	13 270 385	12 292 197
Concert costs	6 247 511	7 343 784
Consulting and professional fees	40 006 120	40 838 637
Consumables	3 960 464	819 572
Entertainment	-	356
Animal Costs	10 629 187	9 678 777
Hire	1 270 189	175 329
Insurance	13 441 371	9 221 605
Conferences and seminars	7 304 304	8 574 412
IT expenses	23 978 230	7 637 279
Cost of sales	782 891	1 966 277
Marketing	2 517 072	1 576 538
Motor vehicle expenses	7 898 878	10 360 038
Postage and courier	663 757	587 617
Printing and stationery	3 007 847	4 493 846
Protective clothing	2 436 134	1 894 923
Repairs and maintenance	8 828 281	10 453 425
Royalties	963 836	551 583
Security	30 600 178	29 255 858
Staff welfare	2 075 075	2 377 454
Subscriptions and membership fees	1 880 351	1 352 398
Telephone and fax	2 009 436	2 667 790
Training	1 402 489	3 920 244
Travel - local	20 880 849	35 819 019
Refuse	1 122 472	1 616 623
Uniforms	-	29 790
Bursaries	4 441 601	6 618 864
Garden operating expenses	26 844 394	42 060 922
Sundry expenses	7 059 363	10 016 745
Field trips	43 105	25 874
Project implementer costs	6 601 932	3 659 795
Recruitment costs	584 741	927 098
Biological asset cost	314 814	422 482
Venue expenses	488 915	813 001
	309 255 797	320 219 512
29. Depreciation and amortisation		
Property, plant and equipment	39 482 673	38 706 887
Investment property	2 991 540	2 560 068
Intangible assets	3 651 706	3 292 898
Living resources	283 309	259 179
	46 409 228	44 819 032
30. Lease rentals on operating lease		
Premises		
Contractual amounts	410 701	293 780

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
31. Loss allowance		
Loss Allowance	(993 765)	(297 276)
The loss allowance recognised in the Statement of Financial Performance reflects a credit balance during the 2026 financial year due to a reassessment of expected credit losses on receivables. The loss allowance decreased from R3,849,018 in 2024 to R3,551,742 in 2025 and further to R2,557,977 in 2026. As a result, a portion of the previously recognised impairment provision was reversed, giving rise to a credit recognised in the Statement of Financial Performance for the year ended 2026.		
32. Finance costs		
Trade and other payables	-	415
Total interest expense included above, calculated using the effective interest method for financial liabilities that are not measured at fair value through surplus or deficit, amounted to - (2025: 415).		
33. Auditors' remuneration		
External Audit Fees	9 438 680	7 310 364
Internal Audit Fees	2 713 580	1 457 108
	12 152 260	8 767 472
34. Cash generated from operations		
Surplus	7 702 738	42 475 108
Adjustments for:		
Depreciation and amortisation	46 409 228	44 819 032
Gain on sale of assets and liabilities	2 099 964	1 993 873
Fair value adjustments	(2 186 705)	(203 562)
Impairment deficit	502 802	197 564
Loss allowance	(993 765)	(297 276)
Movements in operating lease assets	(10 209)	88 227
Movements in retirement benefit assets and liabilities	9 148 000	11 428 000
Movements in provisions	(752 896)	(430 082)
Bonsai donation	-	1 670 274
Non cash acquisition of living resources	-	(1 100 923)
Foreign exchange loss/(gain)	3 027 175	(359 631)
Bench donation	(2 900)	-
Plant Inventory	1 946 759	-
Changes in working capital:		
Inventories	(2 070 984)	1 331 491
Receivables from exchange transactions	(1 842 403)	4 745 788
Consumer debtors	993 765	-
Other receivables from non-exchange transactions	42 134 820	7 267 082
Payables from exchange transactions	(948 143)	(32 585 141)
Taxes and transfers payable (non-exchange)	(4 206 218)	(4 142 061)
Unspent conditional grants and receipts	106 500 546	(22 382 089)
Retention held movement	395 381	-
	207 846 955	54 515 674

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
35. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Property, plant and equipment	67 445 423	124 702 643
• Intangible assets	13 485 429	24 981 564
	80 930 852	149 684 207
Total capital commitments		
Already contracted for but not provided for	80 930 852	149 684 207

The above commitments will be financed by retained surpluses, existing cash resources and government grants

The capital commitments relating to Property, Plant and Equipment was previously reported as R 148 748 947, but the balance excluded expenditure committed amounting to R 935 260. The restated balance reported for 2024/25 amounts to R 149 684 207.

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	1 917 559	2 020 030
- in second to fifth year inclusive	699 709	2 217 579
	2 617 268	4 237 609

Operating lease payments represent rentals payable by the entity for certain of its office equipment. Leases are negotiated for an average term of three years and rentals are fixed for an average of three years. No contingent rent is payable.

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	2 799 864	2 021 665
- in second to fifth year inclusive	5 050 853	2 487 399
- later than five years	83 001	71 526
	7 933 718	4 580 590

The entity has entered into commercial property leases for the maximum duration of 5 years period. These leases are negotiated for a term of between 1 year and 5 years and rentals are turnover based between 5% and 10% with a minimum rental amount payable. There are no contingent rents receivable.

36. Budget differences

Material differences between budget and actual amounts

Reason for adjustment budget was to align the approved budget to the ENE 2025/26 allocation letter which was unavailable at that time of preparation.:

The financial statements and the budget are not prepared on the same basis of accounting, as non-cash items such as depreciation and leave accrual are excluded from the budget. The budget and financial statements are prepared for the same period.

The variances of more than 10% between the approved budget and actual results are due to the following:

A. Interest received

The positive variance is primarily due to an increase in cash and cash equivalents.

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025
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36. Budget differences (continued)

B. Government grants & subsidies

The positive variance is primarily attributable to the flood relief grant received from the Department of Forestry, Fisheries and the Environment (DFFE).

C. Other grants, bequests, sponsorship and donations

The positive variance is primarily attributable to project funding received from the Green Climate Fund (GCF), one of SANBI's major projects.

37. Related parties

Relationships

Controlling entity

Department of Forestry, Fisheries and the Environment

Entities under common control

South African National Parks
South African Weather Services
iSimangaliso Wetland Park
Marine Living Resources Fund
See below

Members of key management

SANBI receives its grant allocation for operations and various programs through the DFFE. We also provide various goods and services to the DFFE and related entities such as venue hire and consulting services as well as sourcing goods and services from them. From time to time, there may be collaboration on specific projects. Outstanding amounts at year end may arise from these transactions which are included at arm's length.

South African National Biodiversity Institute

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37. Related parties (continued)

Related party balances

Receivables from non-exchange transactions

Department of Forestry, Fisheries and the Environment	-	38 113 263
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Receivables from non-exchange transactions relate to amounts due for operating grants (EPWP).

Related party transactions

Government grants & subsidies

Department of Forestry, Fisheries and the Environment	522 215 925	606 310 454
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Other grants, bequest, sponsorship and donation

Department of Forestry, Fisheries and the Environment	118 515 501	138 503 981
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Rental of facilities

Department of Forestry, Fisheries and the Environment	-	36 000
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Other income

Department of Forestry, Fisheries and the Environment	38 500	-
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Remuneration of management

Management class: Board members

2026

Name

	Members fees	Total
Dr ME Tau (Board Chairperson) */**	255 687	255 687
Prof.E.Nesamvuni (Previous Board Chairperson) */**	248 604	248 604
Ms GB Koyana *	132 111	132 111
Mr EV Jooste *	127 817	127 817
Dr A Muir *	57 046	57 046
Ms S Naidoo *	53 112	53 112
Dr L. Luthuli **	105 933	105 933
Dr P. Molokwane **	85 824	85 824
Mrs B Ferguson **	75 288	75 288
Dr R. Legoabe **	72 782	72 782
Mr T Zororo ***	29 998	29 998
Dr A Ntanda #	-	-
Adv C Slump #	-	-
Ms M Matshusa #	-	-
	1 244 202	1 244 202

2025

Name

	Members fees	Total
Prof. E. Nesamvuni (Board Chairperson)	222 882	222 882
Mrs B. Ferguson (Deputy Board Chairperson)	152 192	152 192
Dr P. Molokwane	159 884	159 884
Dr L. Luthuli	202 250	202 250
Dr M. Tau	137 256	137 256
Dr R. Legoabe	144 814	144 814
Mr T. Zororo ***	53 882	53 882
Mr T. Poho ***	30 232	30 232
	1 103 392	1 103 392

* - Current board member

*** - Expert-advisor

** - Previous board member

- No honoraria were paid—state employee

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Figures in Rand		2026	2025	
37. Related parties (continued)				
Management class: Executive management				
2026				
	Basic salary	Non-pensionable allowance	Pension and medical benefits	Total
Name				
S. Munzhedzi - Chief Executive Officer (ex officio)	1 991 834	583 420	309 552	2 884 806
T.R. Frantz - Head of Branch: Biodiversity Research, Policy and Knowledge Management	1 437 805	368 186	253 796	2 059 787
P.M. Sedite - Chief Financial Officer	1 526 034	389 686	231 030	2 146 750
E.M. Mashile: Chief Operating Officer	1 503 482	384 190	276 254	2 163 926
C.K. Willis - Chief Director: Conservation Gardens and Tourism	1 188 573	514 613	528 639	2 231 825
M.J. Netshiombo - Chief Director: Human Resources	1 382 200	301 771	511 495	2 195 466
M Barnett - Chief Director: Climate Change and Adaptation	1 046 780	452 538	313 487	1 812 805
R.J. Sebola - Chief Director: Biosystematics and Collections	1 239 563	300 162	250 394	1 790 119
M. Tau - Chief Director: Biodiversity Planning and Policy Advice	1 150 636	294 116	174 721	1 619 473
T. Makholela - Chief Director: Bio Research Assessment & Monitoring	1 190 358	252 370	287 735	1 730 463
L. Mudimeli - Managing Director: NZG	1 110 642	401 691	168 722	1 681 055
	14 767 907	4 242 743	3 305 825	22 316 475
2025				
	Basic salary	Non-pensionable allowance	Pension and medical benefits	Total
Name				
S. Munzhedzi - Chief Executive Officer (ex officio)	1 907 811	529 248	291 716	2 728 775
T.R. Frantz - Head of Branch: Biodiversity Research, Policy and Knowledge Management	1 360 764	348 731	242 240	1 951 735
P.M. Sedite - Chief Financial Officer	1 435 134	369 760	217 396	2 022 290
E.M. Mashile: Chief Operating Officer	1 422 922	364 559	215 564	2 003 045
C.K. Willis - Chief Director: Conservation Gardens and Tourism	1 116 006	493 406	484 886	2 094 298
M.J. Netshiombo - Chief Director: Human Resources	1 302 008	288 763	434 300	2 025 071
M Barnett - Chief Director: Climate Change and Adaptation	990 692	426 543	288 255	1 705 490
R.J. Sebola - Chief Director: Biosystematics and Collections	1 173 145	283 977	237 122	1 694 244
M. Tau - Chief Director: Biodiversity Planning and Policy Advice	1 088 983	279 093	165 473	1 533 549
T. Makholela - Chief Director: Bio Research Assessment & Monitoring	90 242	18 815	22 454	131 511
L. Mudimeli - Managing Director: NZG	1 051 132	380 650	159 795	1 591 577
	12 938 839	3 783 545	2 759 201	19 481 585

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38. Risk management

Financial risk management

The entity's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

In the course of entity's operations it is exposed to credit, liquidity and market risk. The entity has developed a comprehensive risk strategy in terms of Treasury Regulation 27.2 (require a public entity to have a comprehensive risk strategy, which includes a fraud prevention plan) in order to monitor and control these risks. The risk management process relating to each of these risks is discussed under the headings below.

The entity's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the entity's financial performance. The entity does not use derivative financial instruments to hedge certain risk exposures. Risk management is performed by management under policies approved by the accounting authority. Entity identifies, evaluates and hedges financial risks in close cooperation with the entity's operating units.

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared.

The entity's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the entity's financial performance. The entity does not use derivative financial instruments to hedge risk exposures. Risk management is performed by management under policies approved by the executive committee. Management identifies, evaluates and manages financial risks in close cooperation with the entity's operating units.

At 31 March 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	49 386 549	-	-	-
At 31 March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	50 906 377	-	-	-

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial assets, which potentially subject SANBI to the risk of non performance by counter parties, consist mainly of cash and cash equivalents and accounts receivable.

SANBI limits its treasury counterparty exposure by only dealing with well-established financial institutions approved by National Treasury through the approval of their cash management policy in terms of Treasury Regulation. SANBI's exposure is continuously monitored by the Accounting Authority. SANBI does not have any material exposure to any individual or counter party. SANBI's largest concentration of credit risk is limited mainly to the sale of plants. No events occurred in the industry during the financial year that may have an impact on the accounts receivable that has not been adequately provided for.

However these guarantees are fully recoverable from the employees cash portion of their retirement fund. Due to the nature of the Institute's financial instruments it is highly unlikely that the Institute will encounter difficulty in raising funds to meet commitments associated with financial instruments.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2026	2025
Cash and cash equivalents	432 035 945	268 303 756
Trade and other receivables from exchange transactions	10 948 819	8 020 028
Receivables from nonexchange transactions	3 251 848	45 386 668

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Notes to Annual Financial Statements

38. Risk management (continued)

Market risk

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. SANBI obtains competitive rates from approved financial institutions on a monthly basis.

As SANBI has significant interestbearing assets, hence SANBI's income and operating cash flows are dependent on changes in market interest rates. SANBI reviews its interest rate exposure on a regular basis.

Market rates are compared with stable and creditrated financial institutions. Various institutional rates are simulated taking into consideration terms of deposits, availability of cash resources and any related risk factors.

At 31 March 2026, if interest rates on Randdenominated borrowings had been 0.1% higher/lower with all other variables held constant, posttax surplus for the year would have been (2025:) lower/higher, mainly as a result of higher/lower interest expense on floating rate investments.

Foreign exchange risk

The entity does not operate internationally, but undertakes some transactions denominated in foreign currencies, and is thus exposed to foreign exchange risk arising from fluctuations in foreign currencies.

The entity does not hedge itself against exposure to foreign exchange risk Foreign currency exposure at financial yearend relates to trade payables and is disclosed in the note to the annual report.

The entity does not hedge foreign exchange fluctuations.

At 31 March 2026, if the currency had strengthened by 11% against the US dollar with all other variables held constant, posttax surplus for the year would have been 12 000 482 (2025: 23 337) lower, mainly as a result of foreign exchange gains or losses on translation of US dollar denominated trade payables.

Foreign currency exposure at statement of financial position date		
Current assets		
Bank Account USD 6 357 533 (2025: USD Nil)	109 038 687	-
Liabilities		
Current, USD Nil (2025: USD 13 375)	-	243 955
Exchange rates used for conversion of foreign items were:		
USD	17.1511	18.2815

Audit and risk committee oversight

The Audit and Risk Committee (ARC) of SANBI is responsible for overseeing the entity's risk management process. In compliance with Section 51(1)(a) of the Public Finance Management Act (PFMA) and Treasury Regulations, the committee ensures that risk management controls and internal audit procedures are effectively implemented and monitored. The committee reviewed SANBI's risk register quarterly and provided strategic guidance on emerging risks. Additionally, the ARC engaged with the internal and external auditors, including the AuditorGeneral of South Africa, to ensure compliance with financial and risk management best practices.

Internal audit function

SANBI's Internal Audit Function is outsourced to BDO Advisory Services (Pty) Ltd, operating under an approved Internal Audit Charter aligned with International Standards for the Professional Practice of Internal Auditing. The internal audit plan follows a riskbased approach, ensuring the evaluation of key operational areas. During the 2025/26 financial year, internal audits covered aspects such as financial controls, supply chain management, cyber risk, ethics, fraud prevention, and compliance with GRAP standards. The internal audit function reports directly to the Audit and Risk Committee and provides independent assurance regarding the adequacy and effectiveness of SANBI's internal controls.

South African National Biodiversity Institute

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38. Risk management (continued)**Board oversight**

The SANBI Board plays a critical governance role in ensuring the effective implementation of risk management processes. The Board receives quarterly reports from the ARC and ensures that SANBI adheres to regulatory frameworks such as the PFMA and Treasury Regulations. Additionally, the Board has delegated specific risk management responsibilities to subcommittees, ensuring continuous monitoring of enterprise risk and financial sustainability.

This disclosure provides an overview of the governance mechanisms in place to ensure compliance with SANBI's risk management framework.

South African National Biodiversity Institute

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Figures in Rand	2026	2025	
39. Financial instruments–Risk management and other disclosures			
Significance of financial instruments for financial position and financial performance			
Statement of financial position			
Categories of financial assets and financial liabilities			
Carrying amounts of financial assets			
Class of financial instrument 2026			
	Note(s)	At amortised cost	Total
Trade and other receivables from exchange transactions		10 948 819	10 948 819
Receivables from non-exchange transactions		3 251 848	3 251 848
Cash and cash equivalents		432 035 945	432 035 945
Total carrying amounts		446 236 612	446 236 612
Class of financial instrument 2025			
	Note(s)	At amortised cost	Total
Trade and other receivables from exchange transactions		8 020 028	8 020 028
Receivables from non-exchange transactions		45 386 668	45 386 668
Cash and cash equivalents		268 303 756	268 303 756
Total carrying amounts		321 710 452	321 710 452
Carrying amounts of financial liabilities			
Class of financial instrument 2026			
	Note(s)	At amortised cost	Total
Trade and other payables from exchange transactions		49 386 549	49 386 549
Unspent conditional grants and receipts		226 063 850	226 063 850
Total carrying amounts		275 450 399	275 450 399
Class of financial instrument 2025			
	Note(s)	At amortised cost	Total
Trade and other payables from exchange transactions		50 906 377	50 906 377
Unspent conditional grants and receipts		177 097 702	177 097 702
Taxes and transfers payable (non-exchange)		4 206 218	4 206 218
Total carrying amounts		232 210 297	232 210 297

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Figures in Rand	2026	2025
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39. Financial instruments–Risk management and other disclosures (continued)

Nature and extent of risks arising from financial instruments

Qualitative & Quantitative disclosures

Overview

The entity is exposed to the following risks from its use of annual financial statements:

- Credit risk;
- Liquidity risk; and
- Market risk (currency risk, interest rate risk and price risk).

The board of members has overall responsibility for the establishment and oversight of the entity's risk management framework. The accounting authority has established the risk committee, which is responsible for developing and monitoring the entity's risk management policies. The committee reports quarterly to the board of members on its activities.

The entity's risk management policies are established to identify and analyse the risks faced by the entity, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the entity's activities.

The entity audit committee oversees how management monitors compliance with the risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the entity. The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee and the risk committee.

Credit risk

Quantitative and qualitative information about amounts arising from expected credit losses

Changes in loss allowance and gross carrying amount

2026

Trade and other receivables

Reconciliation of loss allowance

	Lifetime ECL, Total simplified approach (receivables / lease receivables)	
Loss allowance at the beginning of the year	3 551 74	3 551 74
Transfer to Lifetime ECL simplified approach (receivables/lease)	(993 765)	(993 765)
Loss allowance at the end of the year	2 557 977	2 557 977

Refer to the "Reconciliation of gross carrying amount" on page 262 for the relating significant changes in the gross carrying amount.

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39. Financial instruments–Risk management and other disclosures (continued)

Reconciliation of gross carrying amount

	Lifetime ECL, Total simplified approach (receivables / lease receivables)	
Gross carrying amount at the beginning of the year	4 940 82	4 940 82
Transfer to Lifetime ECL simplified approach (receivables/lease)	(1 313 811)	(1 313 811)
Gross carrying amount at the end of the year	3 627 010	3 627 010

Refer to the "Reconciliation of loss allowance" above, for the relating loss allowance reconciliation.

Refer to the section "Modified financial assets that did not result in derecognition" for additional information.

Net carrying amount determination

Gross carrying amount at the end of the year as disclosed in "Reconciliation of gross carrying amount" above	3 627 010
Loss allowance at the end of the year as disclosed in the "Reconciliation of loss allowance" above	(2 557 977)
Net carrying amount	1 069 033

2025

Reconciliation of loss allowance

	Lifetime ECL, Total simplified approach (receivables / lease receivables)	
Loss allowance at the beginning of the year	3 849 01	3 849 01
Transfer to Lifetime ECL simplified approach (receivables/lease)	(297 276)	(297 276)
Loss allowance at the end of the year	3 551 742	3 551 742

Refer to the "Reconciliation of gross carrying amount" below, for the relating significant changes in the gross carrying amount.

Reconciliation of gross carrying amount

	Lifetime ECL, Total simplified approach (receivables / lease receivables)	
Gross carrying amount at the beginning of the year	4 392 48	4 392 48
Transfer to Lifetime ECL simplified approach (receivables/lease)	548 341	548 341
Gross carrying amount at the end of the year	4 940 822	4 940 822

Refer to the "Reconciliation of loss allowance" above, for the relating loss allowance reconciliation.

Refer to the section "Modified financial assets that did not result in derecognition" for additional information.

Net carrying amount determination

Gross carrying amount at the end of the year as disclosed in "Reconciliation of gross carrying amount" above	4 940 822
Loss allowance at the end of the year as disclosed in the "Reconciliation of loss allowance" above	(3 551 742)

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40. Segment information

General information

Identification of segments

The entity is organised and reports to management on the basis of three major functional areas: primary, secondary and tertiary educational services. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

The segmental information have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

The segment information have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Types of goods and/or services by segment

These reportable segments as well as the goods and/or services for each segment are set out below:

Reportable segment

Conservation gardens and tourism
Science policy and research
Zoological garden and tourism

Goods and/or services

National Botanical Gardens and related materials
Biodiversity and Zoological research and policy advice
National Zoological Gardens and related materials

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40. Segment information (continued)				
Segment surplus or deficit, assets and liabilities				
2026				
	Conservation gardens and tourism	Science policy and research	Zoological garden and tourism	Total
Revenue				
Revenue from non-exchange transactions	178 232 496	424 685 988	91 583 763	694 502 247
Revenue from exchange transactions	166 390 869	(2 383 821)	16 776 023	180 783 071
Interest revenue	4 023 215	985 399	18	5 008 632
Total segment revenue	348 646 580	423 287 566	108 359 804	880 293 950
Head office revenue				61 435 856
Entity's revenue				941 729 806
Expenditure				
Salaries and wages	168 942 167	176 795 925	78 228 528	423 966 620
Other expenses	135 755 433	84 092 507	17 548 956	237 396 896
Total segment expenditure	304 697 600	260 888 432	95 777 484	661 363 516
Total segmental surplus/(deficit)	43 948 980	162 399 134	12 582 320	218 930 434
Head office expenditure				(272 663 552)
Total segment surplus				218 930 434
Total revenue reconciling items				61 435 856
Entity's surplus (deficit) for the period				7 702 738

Following a change in the composition of its reportable segments, the corresponding items of segment information for earlier periods has been restated

South African National Biodiversity Institute

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Figures in Rand	2026	2025
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40. Segment information (continued)

2025

	Conservation gardens and tourism	Science policy and research	Zoological garden and tourism	Total
Revenue				
Revenue from non-exchange transactions	204 780 538	283 955 762	81 080 799	569 817 099
Revenue from exchange transactions	143 629 979	982	19 065 535	162 696 496
Interest revenue	4 890 781	1 384 652	–	6 255 413
Total segment revenue	353 301 278	285 321 396	100 146 334	738 769 008
Head office revenue				300 329 606
Entity's revenue				1 039 098 614
Expenditure				
Salaries and wages	154 499 350	173 619 643	81 107 805	409 226 798
Other expenses	255 624 048	83 085 036	19 253 065	357 962 149
Total segment expenditure	410 123 398	256 704 679	100 360 870	767 188 947
Total segmental surplus/(deficit)	(56 822 120)	28 616 717	(214 536)	(28 419 939)
Total revenue reconciling items				300 329 606
Head office expenditure				(229 434 559)
Total segmental surplus/(deficit)				(28 419 939)
Entity's surplus (deficit) for the period				42 475 108

Additions to non-current assets, total assets and total liabilities of segments have not been disclosed as the amounts are not regularly provided to management for review.

Information about geographical areas

Science policy and research segment is not defined to a specific geographical location.

The entity's conservation garden and tourism operations are in eight of the nine provinces.

The entity's zoological garden operates in the Gauteng province.

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40. Segment information (continued)

The table below indicates the relevant geographical information after eliminating inter segmental transfers:

2026

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure
Eastern Cape	2 900	28	1 545 320
Free State	-	1 600 687	14 116 817
Gauteng	264 511 753	38 916 296	236 433 305
KwaZulu-Natal	-	1 981 515	13 866 287
Limpopo	-	617 338	1 990 897
Mpumalanga	-	3 517 299	20 290 375
Northern Cape	1 101	292 052	2 959 764
Western Cape	5 300 506	140 264 909	109 272 319
Total	269 816 260	187 190 124	400 475 084

2025

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure
Eastern Cape	-	16	1 849 241
Free State	-	1 512 449	14 433 700
Gauteng	285 394 007	38 962 753	347 860 598
KwaZulu-Natal	-	1 870 821	13 580 511
Limpopo	43 372	447 321	2 497 678
Mpumalanga	5 000	2 864 238	18 572 971
Northern Cape	3 080	274 472	2 835 428
Western Cape	415 878	121 654 204	108 854 139
Total	285 861 337	167 586 274	510 484 266

Non-current assets are excluded from the above table as the necessary information is not available and the cost to develop it would be excessive.

41. Irregular and fruitless and wasteful expenditure

Irregular expenditure	-
Fruitless and wasteful expenditure	-
Closing balance	-

*Refer to reconciling notes in the annual report

South African National Biodiversity Institute

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Notes to Annual Financial Statements

42. Contingencies

2026

SANBI is defending a claim for damage to property by a member of the public

A visitor to the Pretoria NZG served and filed summons against SANBI for damages to her vehicles whilst she visited the Pretoria NBG. SANBI defending the claim and filed an exception to the Plaintiff's Summons on the grounds that they fail to disclose a cause of action. The exception was unanswered and the Plaintiff's attorneys withdrew as attorneys of record.

The projected financial implications are estimated at R34,332.10. If the Plaintiff succeeds, SANBI may be liable in the claimed amount.

SANBI is defending three contract related matters and 5 pending Labour Court cases which are listed below

(a) The matter relates to the supplier's failure to deliver on contractual obligations and subsequently issued summons against SANBI for payment of the contract price for the supply of goods purchased through an RFQ process. The matter went to trial and the preceding officer decided in favour of SANBI. The Plaintiff appealed against the ruling at the High Court. The appeal was heard in the High Court and dismissed the appeal with costs. There has to date not been any petition for leave to appeal, and therefore related to the further appeal will only be considered once the appeal is filed and served. Should the Plaintiff/Appellant take the option not to appeal the legal bill will be due to SANBI.

The anticipated bills of costs for both the Magistrates Court proceedings and High Court appeal have been drafted and are awaiting taxation. The anticipated bill amounts to R170 355.21 in favour of SANBI. SANBI has not received formal acceptance.

(b) This is an alleged breach of contract matter where SANBI was served with summons by a service provider appointed to provide security services. SANBI is defending the claim. SANBI has filed and served a Pleas and a counter claim against the Plaintiff. The matter is ready for trial, the Plaintiff applied for a trial date.

The claim is for an amount of R453 001.91. If the Plaintiff is successful SANBI may be liable for the claimed amounts.

(c) This is an alleged breach of contract matter where the Sheriff of Mokopane visited Mokopane NZG to effect service of a warrant of execution as well as a notice of attachment on which an inventory of some of SANBI's property was recorded. SANBI has no record of this action, in particular the relevant claim/legal action documents which would have resulted in the Plaintiff obtaining judgment against SANBI. It is SANBI's stance that the Plaintiff obtained judgement in error. SANBI has applied for a rescission of judgement. The Magistrate decided in favour of the Applicant. The Sheriff of Mokopane visited Mokopane NZG to effect service of a warrant of execution whilst the preceding magistrate hadn't delivered written judgment. SANBI applied to court for a stay of execution and review. During the court hearing the parties agreed to an interim order which stayed judgement and directed the court a quo to deliver written judgement within a specified period. SANBI filed and served an appeal to the decision of the magistrate. An appeal has strong prospects of success.

The legal financial implications are estimated to be R500,000. If the SANBI were to lose an appeal, SANBI may be liable for the claimed amounts.

(d) SANBI has 5 pending Labour Court cases. The entity estimates liability of R900,000 should SANBI lose all these cases at the Labour Court.

However, the analysis reveals that the prospects of success for SANBI in all these cases are very high.

Surrender of surpluses

The entity annually declares all surpluses or deficits to the relevant Treasury from the period 1 August to 30 September of each year, using its audited annual financial statements as the basis for calculation of surpluses or deficits.

South African National Biodiversity Institute

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42. Contingencies (continued)

The entity submits requests to the relevant Treasury to retain surpluses in terms of section 53(3) of the PFMA, as and when appropriate. Unless exempted by the National Treasury, the entity invests surplus funds with the Corporation for Public Deposits.

The entity surrenders for re depositing into the relevant Revenue Fund, all surpluses that were realised in a particular financial year;

- (a) which were not approved for retention by the relevant Treasury in terms of section 53(3) of the PFMA; or
- (b) where no application was made to the relevant Treasury to accumulate the surplus in terms of section 53(3) of the PFMA.

The surpluses are surrendered for re depositing into the relevant Revenue by no later than 31 August of each year, as prescribed.

Failure by the entity to submit a surplus retention request to the relevant Treasury by 31 August each year will result in the entity having to surrender the surplus to the relevant Revenue Fund by 30 November, unless there has been a delay in the finalisation of the audit.

In the case of a delay in the finalisation of the audit;

- (a) a letter is sent to the relevant Treasury by the 30th September explaining the delay.
- (b) a surplus retention request is submitted to the relevant Treasury within 30 days of finalising the audit.

2025

SANBI is defending three contract related matters which are listed below

(a) The matter relates to the supplier's failure to deliver on contractual obligations and subsequently issued summons against SANBI for payment of the contract price for the supply of goods purchased through an RFQ process. The matter went to trial and the preceding officer decided in favour of SANBI.

The Plaintiff is appealing against the ruling at the High Court. The appeal was heard in the High Court. In the assessment of SANBI's legal representatives, SANBI enjoys reasonable prospects of success in the appeal.

The claim is for an amount of R152 700. If the Appellant succeeds, and factoring in the issue of costs, SANBI may be liable in the estimated amount of R300 000.

(b) This is an alleged breach of contract matter where SANBI was served with summons by a service provider appointed to provide security services. SANBI is defending the claim. SANBI has filed and served a Plea and a counter claim against the Plaintiff. The matter is ready for trial, the Plaintiff applied for a trial date.

The claim is for an amount of R453 001.91. If the Plaintiff is successful SANBI may be liable for the claimed amounts.

(c) This is an alleged breach of contract matter where the Sheriff of Mokopane visited Mokopane NZG to effect service of a warrant of execution as well as a notice of attachment on which an inventory of some of SANBI's property was recorded. SANBI has no record of this action, in particular the relevant claim/legal action documents which would have resulted in the Plaintiff obtaining judgment against SANBI. It is SANBI's stance that the Plaintiff obtained judgement in error. SANBI has applied for a rescission of judgement. The Magistrate decided in favour of the Applicant. SANBI intends to appeal the decision. An appeal has strong prospects of success.

The claim is for an amount of R200,000. If the SANBI were to lose an appeal, SANBI may be liable for the claimed amounts.

(d) SANBI has 3 pending CCMA cases, 8 pending Labour Court cases and 1 Equality court case. The entity estimates liability of R 1 472 100, should SANBI lose all these cases at their respective forums.

However, the analysis reveals that the prospects of success for SANBI in all these cases is very high.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025
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42. Contingencies (continued)

Surrender of surpluses

The entity submits requests to the relevant Treasury to retain surpluses in terms of section 53(3) of the PFMA, as and when appropriate. Unless exempted by the National Treasury, the entity invests surplus funds with the Corporation for Public Deposits.

The surpluses are surrendered for re depositing into the relevant Revenue by no later than 30 November of each year, as prescribed.

Failure by the entity to submit a surplus retention request to the relevant Treasury by 30 September each year will result in the entity having to surrender the surplus to the relevant Revenue Fund by 30 November, unless there has been a delay in the finalisation of the audit.

In the case of a delay in the finalisation of the audit;

(a) a letter is sent to the relevant Treasury by the 30th September explaining the delay.

(b) a surplus retention request is submitted to the relevant Treasury within 30 days of finalising the audit.

Contingent assets

(A) the transfer of Erf 875 and Erf 878 to the RSA and have them declared as part of Kirstenbosch National Botanical Garden. The cost is estimated to be R396 542.74.

(B) the transfer of land and buildings at the National Zoological Garden premises in Pretoria and Mokopane in terms of Section 42 of the PFMA and S18 of GIAMA. The value of these properties is approximately R54 million..

43. Prior year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2025

	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated	Reference
Payables from exchange transaction	(88 784 551)	-	-	3 883 057	(84 901 494)	(a)
Provisions	(6 401 255)	-	-	(3 883 057)	(10 284 312)	(a)
Receivables from exchange transactions	14 693 793	-	(2 878 596)	-	11 815 197	(g)
Accumulated surplus	(758 986 915)	(179 161 829)	2 269 783	-	(935 878 961)	(b,c,d,e,g)
Property, plant and equipment	676 158 259	(12 646 346)	-	-	663 511 913	(f,h)
Living resources	4 886 994	351 944	-	-	5 238 938	(c)
Heritage assets	38 514 872	144 368 600	-	-	182 883 472	(b,d)
Investment property	62 297 069	15 131 277	-	-	77 428 346	(h)
Intangible assets	14 840 360	29 446 005	-	-	44 286 365	(e)
	(42 781 374)	(2 510 349)	(608 813)	-	(45 900 536)	

South African National Biodiversity Institute

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Notes to Annual Financial Statements

Figures in Rand	2026	2025			
43. Prior year adjustments (continued)					
Statement of financial performance					
2025					
	As previously reported	Correction of error	Change in accounting policy	Restated	Reference
Loss allowance	(906 107)	-	608 813	(297 294)	(g)
Depreciation and amortisation	42 308 464	2 510 568	-	44 819 032	(f)
Service in kind	(27 335 844)	25 311 678	-	(2 024 166)	(i)
Lease rentals on operating lease	25 605 458	(25 311 678)	-	293 780	(i)
Surplus for the year	39 671 971	2 510 568	608 813	42 791 352	

Prior period error

In accordance with the requirements of Generally Recognised Accounting Practice (GRAP), the entity identified the following prior period errors during the current financial year, which have been corrected retrospectively through the restatement of comparative figures:

a) In the current financial year, it was identified that capped leave relating to the National Zoological Garden staff had been incorrectly classified under accrued leave pay within trade and other payables. The balance has subsequently been correctly reclassified to the capped leave provision.

b) During the current financial year, the entity recognised land classified as heritage assets at deemed cost as for the first time in terms of IGRAP 18. The retrospective application of the accounting treatment resulted in the restatement of the cost and accumulated depreciation of heritage assets in the comparative period.

c) In the current financial year, the entity recognised its living collections at deemed cost for the first time. This resulted in the retrospective recognition and measurement of these assets, including the related accumulated depreciation, and consequently the restatement of comparative balances.

d) In the previous financial year, the entity reviewed its accounting treatment of library books and determined that these assets meet the definition of heritage assets in accordance with GRAP 103: Heritage Assets. In prior years, library books were not recognised. This oversight was corrected partially due to the time impracticality to do so given the age, uniqueness, and the absence of historical cost or market data for the book collection. During the current financial year, the entity embarked on a valuation of the full population with an independent valuer library books resulting on a retrospective restatement of the comparative carrying values of heritage assets.

e) During the current financial year, the entity recognised leased land under its control as an intangible asset at deemed cost for the first time in terms of IGRAP 18. The retrospective application of the accounting treatment resulted in the restatement of the cost and accumulated amortisation/depreciation in the comparative period.

f) During the current financial year, the entity identified incorrectly calculated depreciation in prior years, resulting in the restatement of the accumulated depreciation and depreciation in the comparative period. The accumulated depreciation restatement resulted in the Property plant and equipment restatement overall.

h) During the current financial year there was a reclassification to Investment Property due to the unbundling of assets excersice which resulted in a restatement of Investment Property.

i) During the current Financial year Management recognised Zoo building in line with the standards, these were previously recognised as a contingent asset, this resulted in the restatement of Buildings, service inkind and lease rentals.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Notes to Annual Financial Statements

Figures in Rand	2026	2025
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43. Prior year adjustments (continued)**Change in Accounting Policy**

g) During the 2025/26 financial year, the entity retrospectively adopted the requirements of GRAP 104 Financial Instruments relating to the impairment of financial assets.

As part of the implementation, a revised loss allowance methodology was applied to receivables from exchange transactions for both the current and prior financial years. The application of the revised impairment model resulted in the restatement of receivables from exchange transactions and the related impairment allowance in the comparative period.

Notes to the financial statements**2025**

	As previously reported	Correction of error	Restated
Note 35 - Capital commitments	148 748 947	935 260	149 684 207

The capital commitments relating to Property, Plant and Equipment was previously reported as R 148 748 947, but the balance excluded expenditure committed amounting to R 935 260. The restated balance reported for 2024/25 amounts to R 149 684 207.

South African National Biodiversity Institute

Financial Statements for the year ended 31 March 2026

Annexure A: Donations, other grants and sponsorships

	March 2026	March 2025
Government		
Department of Forestry, Fisheries and the Environment	144 681 000	274 481 651
Department of Science and Innovation	49 526 305	47 837 895
National Research Foundation (NRF)	5 396 667	6 320 000
Rand Water	650 000	450 000
South African Agency for Science and Technology Advancement (SAASTA)	-	10 805
South African Environmental Observation Network (SAEON)	-	82 162
South African Institute for Aquatic Biodiversity (SAIAB)	-	151 100
Water Research Commission	-	1 081 950
	200 253 972	330 415 563
Foreign		
Botanic Gardens Conservation International (BGCI)	-	117 802
Cites Secretariat	-	324 882
European Commission Research Executive Agency	328 442	1 285 928
French Development Agency (AFD) & (FFEM) the French Facility for Global Environment	2 544 338	630 064
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	981 253	-
Global Environment Facility (via Development Bank of South Africa)	-	15 496 421
Global Environment Facility (via DFFE)	6 296 020	24 740 037
Global Environment Facility (IBRD via DFFE)	3 373 087	-
Government of Flanders	14 970 633	14 203 136
Citrus Research International	92 616	-
Green Climate Fund	120 026 681	-
Royal Botanic Gardens Kew	1 386 937	1 027 076
Swiss Federal Office for the Environment (FEON) (via UNEP - WCMC)	-	509 914
IKI (via UNEP-WCMC)	2 414 505	-
International Union for Conservation of Nature (IUCN)	30 000	-
World Association of Zoos and Aquariums (WAZA)	-	84 894
	152 444 512	58 420 154
Individuals and Organisations		
Freshwater Research Centre	-	98 053
Mr Trevor Honneysett	-	132 000
Mrs EMJ and E/L C Ceronio	-	739 000
The Botanical Society of South Africa	638 858	1 425 315
World Wide Fund for Nature - South Africa (WWF-SA)	227 018	217 098
	865 876	2 611 466
Trusts		
Botanical Education Trust	97 905	48 500
Dr Sunshine Bequest	25 490	-
Estate Late YE Parfitt	34 000	34 000
JS Griffiths Trust	4 085 450	-
Estate Late JM von Witt	-	15 000
Estate Late Prof RE & Ms LC Lighton	-	53 149
Estate Late NR Wenzelburger	-	25 000
Fitzroy Charitable Trust	120 000	150 000
Frances M Hawes Will Trust	-	1 238
HR Hill Trust	155 740	163 120
Mapula Trust	771 401	488 255
Sue and Basil Robinson Trust	628 210	-
	5 918 196	978 262

*See Note

This supplementary information does not form part of the annual financial statements and is unaudited.

South African National Biodiversity Institute

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Annexure A:

Donations, other grants and sponsorships (continued)

	March 2026	March 2025
Other		
Bench Donations	15 000	-
Sundry Donations	113 769	68 097
	128 769	68 097
Total		
Conditional donations, grants and sponsorships	206 422 392	98 420 580
Conditional infrastructure grant	89 681 000	271 481 651
Government Grant Flood Damage	55 000 000	-
Unconditional donations, grants and sponsorships	2 781 416	15 458 541
Bequests	4 773 150	74 000
Donations	953 367	1 811 873
Agency (excluded from Revenue)	-	5 246 897
	359 611 325	392 493 542

***See Note**

This supplementary information does not form part of the annual financial statements and is unaudited.



Additional Financial Information



South African National Biodiversity Institute

Contract expansions and variations

No	Project Description	Name of Supplier	Contract modification type (Expansion or Variation)	Contract Number	Original contract value	Value of contract extension	Value of previous extensions
1	Appointing an operator for the Tea Garden at the Pretoria National Botanical Garden.	Milkplum Café	Expansion	G202/2014	-	-	-
2	The Appointment of three (3) printer service providers to provide print and print-related services for the printing and production of publications and other print media to the South African National Biodiversity Institute (SANBI) for a period of three (3) years.	Typo Printing Investment, Shere-no Printers CC, Harry's Printers Tshwane	Expansion	FBS426/2022	6 000 000.00	900 000.00	-
3	The appointment of a Microsoft Azure managed service provider to migrate and manage data systems and application in a Microsoft Azure environment for the South African National Biodiversity Institute (SANBI) for a period of two (2) years	BUI Medical and Technology Suppliers (Pty) Ltd	Expansion	BIPA392/21	3 197 209.80	340 000.00	1 672 547.97
4	Request for bids for a service provider to design, implement, maintain and support an Electronic Document Management System (EDMS) for a period of eighteen (18) months.	Dataproof Communication Pty Ltd	Expansion	IT482/2023	6 168 600.00	561 303.50	-
5	The appointment of a service provider to provide support and maintenance services (including new installations, upgrades, development and related training) for the South African National Biodiversity Institute (SANBI) SAGE 300 system and related applications for a period of five(5) years.	Astraia Technologies (Pty) Ltd	Expansion	F387/2021	5 645 925.00	846 888.75	-
6	The appointment of a Microsoft Azure managed service provider to migrate and manage data systems and application in a Microsoft Azure environment for the South African National Biodiversity Institute (SANBI) for a period of two (2) years.	BUI Medical and Technology Suppliers (Pty) Ltd	Expansion	BIPA392/21	3 197 209.80	280 000.00	2 012 547.97

South African National Biodiversity Institute

Contract expansions and variations (cont.)

No	Project Description	Name of Supplier	Contract modification type (Expansion or Variation)	Contract Number	Original contract value	Value of contract extension	Value of previous extensions
7	Appointment of a service provider for gate & online ticketing, revenue collection & entrance management services at the Walter Sisulu National Botanical Garden for a period of five (5) years.	Advance on Point Solution	Expansion	G367/2020	6 038 984.54	697 426.56	-
8	The appointment of a Microsoft Azure managed service provider to migrate and manage data systems and application in a Microsoft Azure environment for the South African National Biodiversity Institute (SANBI) for a period of two (2) years.	BUI Medical and Technology Suppliers (Pty) Ltd	Expansion	BIPA392/21	3 197 209.80	280 000.00	2 292 547.97
9	Appointment of a gift shop operator at the Kirstenbosch National Botanical Garden, Newlands, for a 60-month (5 years) contract period.	Tourvest Holdings	Expansion	G214/2015	-	-	-
10	Approval for the appointment of a service provider to render specialised employee wellness services in all the centres of the South African Biodiversity Institute (SANBI) for a period of three (3) years inclusive of two years for Groen Sebenza Pioneers.	ICAS employee and organisation enhancement services southern african t/a ICAS Sourthen Africa (Pty) Ltd (MAAA0008140)	Expansion	HR432/2022	3 000 000.00	77 113.29	-
11	Appointment of three service providers to render travel management services to the SANBI for the period of five (5) years starting from 1 December 2019 to 30 November 2024.	Travel with flair Pty Ltd, Harvey Wold Travel / Emazokeni	Expansion	SANBI:F341/2019	8 800 000.00	-	-
12	The appointment of a contractor for the infrastructure upgrades to the various guest houses at the Kirstenbosch National Botanical Garden.	Xigombe Holdings CC	Expansion	G509/2023	6 804 449.32	135 147.34	-

South African National Biodiversity Institute

Contract expansions and variations (cont.)

No	Project Description	Name of Supplier	Contract modification type (Expansion or Variation)	Contract Number	Original contract value	Value of contract extension	Value of previous extensions
13	Appointment of a service provider to render cleaning and hygiene services at the Kirstenbosch National Botanical Garden for a period of five (5) years.	Tshipembe Mzansi Projects	Expansion	G372/2020	16 171 605.09	1 436 998.80	-
14	Appointment of a service provider for gate & online ticketing, revenue collection & entrance management services at the Walter Sisulu National Botanical Garden for a period of five (5) years.	Advance on Point Solution	Expansion	G367/2020	6 038 984.54	116 237.76	697 426.56
15	Appointment of a service provider to operate the restaurant at the Lowveld National Botanical Garden for a period of five (5) years from 1 November 2018–31 October 2023.	Tindlovu Management Services	Expansion	G297/2018	-	-	-
16	Appointment of a service provider to provide maintenance and support services to the telephone system at National Zoological Garden for the period of 24 months.	Kinetix Connect Solutions	Expansion	Q9168/2022	600 000	-	-
17	Appointment of a service provider for the re-configuration of the Backup Environment.	Columbus	Expansion	RFQ0005808	759 000	762 993	759 690
18	Appointment of a service provider to provide fumigation and pest control services at the Compton Herbarium, the Harry Molteno Library and the selected offices within the rest of Kirstenbosch Research Centre (KRC) for a period of three (3) years.	Curapest (North)	Expansion	Q8816/2022	379 905	4471.77	-
19	The South African National Biodiversity Institute (SANBI) requires a service provider to provide file storage services and facilities for a period of five (5) years.	SCGCA South Africa t/a AGS Records Management	Expansion	Q7094/2021	271 426.54	90 005.04	-

South African National Biodiversity Institute

Contract expansions and variations (cont.)

No	Project Description	Name of Supplier	Contract modification type (Expansion or Variation)	Contract Number	Original contract value	Value of contract extension	Value of previous extensions
20	Appointment of a scientific editor to provide specialised scientific and technical editing support services to SANBI Graphics & Editing (SANBI GRE) for a period of three (3) years.	NL Meyer (Nicole)	Expansion	Q8163/2022	496 800.00	-	74 520.00
21	Appointment of a service provider to provide security guarding services for the South African National Biodiversity Institute (SANBI) at Kirstenbosch National Botanical Garden for a period of three (3) months.	Musoni security and Training	Expansion	Q11570/2025	509 105.00	91 333.00	-
22	The South African National Biodiversity Institute requires a service cleaning service at Thohoyandou National Botanical Garden, Limpopo, for a period of three (3) years.	Murangi cleaning and maintenance	Expansion	Q8289/2022	760687.33	74601.84	-
23	Appointment of a Service provider for the reconfiguration of the Backup Environment.	Columbus	Expansion	RFQ0005808	759 000	478 950.78	1 522 683.00
24	SANBI requires a professional firm to provide hotline administration services for a period of sixty (60) months.	Advance Call	Expansion	Q6932/2020	276 000	18 400	-
25	Appointment of a service provider to perform the probity review function at the South African National Biodiversity Institute until 31 March 2026.	Lengo consulting	Expansion	Q11799/2025	1 000 000	750 000	-

South African National Biodiversity Institute

Financial disclosures

	2025/26	2024/25
Irregular expenditure note		
Opening balance from the previous financial year	-	2 576 523.05
Add: irregular expenditure		-
Less: irregular expenditure condoned and removed	-	-2 143 492.00
Less: prior year error	-	-433 030.96
Less: irregular expenditure not condoned and removed		-
Less: irregular expenditure recoverable		-
Less: irregular expenditure not recovered and written off		-
Closing balance	-	0.09
Reconciling notes to the annual financial statement disclosure		
Irregular expenditure that was under assessment in 2023/24	-	-
Irregular expenditure that relates to 2022/23 and identified in 2023/24	-	-
Irregular expenditure incurred		
Total	-	-
Details of current and previous year irregular expenditure (under assessment, determination, and investigation)		
Irregular expenditure under assessment		
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-
Details of current and previous year irregular expenditure condoned		
Irregular expenditure condoned	-	2 143 492.00
Total	-	2 143 492.00
Details of current and previous year irregular expenditure removed - (not condoned)		
Irregular expenditure not condoned and removed	-	-
Total	-	-
Details of current and previous year irregular expenditure recovered		
Irregular expenditure recovered	-	-
Total	-	-
Details of current and previous year irregular expenditure written off (irrecoverable)		
Irregular expenditure written off	-	-
Total	-	-
Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)		
None	-	-
Total	-	-
Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)		
None	-	-
Total	-	-

South African National Biodiversity Institute

Financial disclosures (cont.)

	2025/26	2024/25
Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure		
Disciplinary steps taken		
The contracted amount was exceeded without proper approval by the delegated official. The responsible officials were taken through disciplinary processes.	-	-
The services and goods were received without following proper procurement processes. The responsible officials were taken through disciplinary processes.	-	2 143 492.00
Incorrectly classified as Irregular Expenditure for 2022/23.	-	51 320.96
Incorrectly classified as Irregular Expenditure for 2023/24	-	141 256.00
Incorrectly classified as Irregular Expenditure for 2024/25	-	240 454.00
	-	2 576 522.96

South African National Biodiversity Institute

Financial disclosures (cont.)

	2025/26	2024/25
Reconciliation of fruitless and wasteful expenditure		
Opening balance	-	6 836.78
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	-	-6 409.78
Less: Fruitless and wasteful expenditure recoverable	-	-427.00
Closing balance	-	0.00
Reconciling notes to the annual financial statement disclosure		
Fruitless and wasteful expenditure that was under assessment in 2022/23		
Fruitless and wasteful expenditure that relates to 2022/23 and identified in 2023/24		
Fruitless and wasteful expenditure for the current year	-	-
Total	-	-
Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)		
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-
Details of current and previous year fruitless and wasteful recovered		
Fruitless and wasteful expenditure recovered	-	427.00
Total	-	427.00
Include discussion here where deemed relevant.		
Details of current and previous year fruitless and wasteful expenditure written off (irrecoverable)		
Fruitless and wasteful expenditure written off	-	-
Total	-	-
Include discussion here where deemed relevant.		

Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken

The circumstances which led to the incurrence of fruitless and wasteful expenditure were found to have been outside the control of SANBI due to its inability to operate during the unforeseen and unplanned lockdown restrictions.

Include discussion here where deemed relevant.

South African National Biodiversity Institute

Procurement by other means

No	Project Description	Name of Supplier	Contract Number	Type of procurement by other means	Value of transaction/contract
1	Motivation to utilise faculty of Veterinary Science, University of Pretoria, for the supply of Specilised Veterinary Services and Related supplies (clinical medicine, reproductive technology, endocrinology, biobanking, pathology and histology) to the National Zoological Garden.	University Of Pretoria	DEV2025/10	Sole Source	R1 380 000.00
2	Single source motivation for the appointment of Zas Architects and Planners for the construction monitoring and close-out for the completion of the renovations and upgrades to the National Herbarium at the Pretoria National Botanical Garden, Pretoria.	ZAS Architects and Planners	DEV2025/13	Single Source	R953 863.28
3	Single source motivation for continual services of Cheadle Thompson and Hayson Inc. to finalise a pending litigious matter.	Cheadle Thompson and Hayson	DEV2025/14	Single Source	R1 000 000.00
4	Request for the sole source appointment of Predicate Logistics (Pty) Ltd for annual licence renewal and supply of additional licences.	Predicate Logistics (Pty) Ltd	DEV2025/24	Sole Source	R1 179 471.50
5	Single source motivation for the appointment of Impendulo Design Architects for the assessment of incomplete works, construction monitoring and close-out of the remaining works for Phase 1.2 the construction of new infrastructural assets at the Kwelera National Botanical Garden, East London.	Impendulo Design Architects	DEV2025/31	Single Source	R 507 109.66
6	Appointment of a single source supplier : perfomers in the Summer Concerts of 2025–2026, Kirstenbosch National Botanical Garden, Western Cape Province	Various Artists	DEV2025/36	Single Source	R 6 054 750.00
7	Request for approval for a deviation to appoint Tertiary Education Network (Tenet) as a sole service provider to provide ICT network infrastructure and connectivity services to SANBI National Botanical Gardens for a period of 24 months.	Tenet	DEV2025/38	Sole Source	R3 401 052.00
8	Appointment of Information Decision systems (PTY) Ltd to facilitate the completion of Milestone 5, the final deliverable for the South African Wildlife Population.	Information Decision Systems (Pty) LTD	DEV2025/40	Single Source	R1 145 143.70
9	Subscription for SOC Raider Software as well as take-down of SANBI Imposter Website.	MTN	DEV2025/44	Emergency	R630 857.14

Summary note: payment of invoices

Suppliers Invoices Report : National Treasury Reporting Period: 2025/6 Financial Year - Annual Stats April 2025-March 2026				
Description	Number of Invoices	Percentage	Value	Applicable Reasons
Valid invoices received	3762	100%	R139 775 846	N/A
Invoices paid within 30 days or agreed period	3663	97.89%	R136 832 108,30	N/A
Invoices paid after 30 days or agreed period	78	1.52%	R2 125 521,14	N/A
Invoices older than 30 days or agreed period (unpaid and without dispute)	35	0.59%	R818 216,14	N/A
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0,0%	-	N/A

Copies of this report are available from:
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