

CSIR | Specialist IFRS Services – Independence, Objectivity and Conflict Declaration

To be completed and signed by the bidding entity and, unless expressly covered in section 6, by each JV or consortium member and proposed subcontractor.

RFP number		Closing date	
Bidding entity			
Registration number		Role in bid	Lead / JV or consortium member / Subcontractor

1 Purpose and scope

This declaration supports the CSIR's assessment of professional objectivity, applicable independence requirements and conflicts of interest in relation to the specialist IFRS technical advisory services and financial statement compliance assessment sought under this RFP, including IFRS 15 and IAS 20 contract classifications and the related cash flow presentation. It supplements, and does not replace, SBD 4 and the RFP Declaration and Breach of Law Form.

The services are not an audit or an assurance engagement unless expressly specified and separately authorised in the contract. The appointed adviser must exercise independent professional judgement and must be able to reach and support conclusions that differ from the positions of CSIR management or of the Auditor-General of South Africa (AGSA).

2 Declarations

Answer every question after reasonable enquiries covering the bidding entity, each JV or consortium member and proposed subcontractor, relevant network firms and every proposed team member, including relevant work at a previous employer. References to the CSIR include its subsidiaries. For questions 1 to 3, consider the five years before the bid closing date and any older matter with continuing effect.

A YES answer to questions 1 to 6 is a disclosure, not automatic disqualification, and unrelated AGSA work or AGSA panel membership does not by itself disqualify a bidder. Give details in section 3 for each YES to questions 1 to 6 and for any NO to question 7.

No.	Question	YES	NO
1	AGSA and the CSIR audit. Has anyone covered by this declaration performed work for or on behalf of the AGSA relating to the CSIR or its audit?	☐	☐
2	Advice on the subject matter. Has anyone covered advised the AGSA, the CSIR or any other party on a contract, transaction or accounting treatment that may be assessed under this assignment?	☐	☐
3	Review of own work. Has anyone covered prepared, recommended or materially influenced CSIR accounting records, policies, financial statements or positions that they would now be asked to review?	☐	☐
4	Current or prospective conflicts. Does anyone covered have current, accepted, proposed or actively negotiated work that could conflict with this assignment or create a future self-review threat, including CSIR-related AGSA work or prospective CSIR audit work, irrespective of who would appoint the auditor?	☐	☐
5	Relevant counterparties. Does anyone covered have an engagement, financial interest, relationship or dispute with a funder, donor, PPP or SPV participant or other counterparty whose arrangement with the CSIR may be assessed, which could affect objectivity?	☐	☐
6	Personal, financial and other interests. Does anyone covered have a financial, business, personal or professional interest or relationship, or face any other circumstance (including fee dependency, contingent remuneration, litigation or access to confidential information), that could reasonably impair or appear to impair objectivity?	☐	☐
7	Professional requirements. Following appropriate conflict checks, can the bidder accept and perform the services in accordance with the applicable professional requirements, including the SAICA Code of Professional Conduct and, where applicable, the IRBA Code?	☐	☐

3 Disclosure details

Complete one line for each matter disclosed, or write NIL. Use a short, signed continuation sheet only if needed. Disclose any incomplete check, unavailable counterparty information or confidentiality restriction, with a proposed resolution date or a lawful verification route. Do not attach another client's confidential work product.

Q no.	Entity or person involved, and other party	Nature of work or interest, dates and current status	Connection to the CSIR or the matter to be reviewed, and proposed safeguards or restrictions

4 CSIR assessment and pre-appointment due diligence

The CSIR will assess the relevance and significance of each disclosed matter and the effectiveness of any permissible safeguards. The CSIR reserves the right, before appointment, to require the preferred bidder to provide a detailed independence and conflict assessment at partner, director or practice principal level, together with supporting information, confirmations and any consents or clearances required from other parties. The CSIR may seek clarification, require permissible safeguards, or decline appointment where a professional prohibition or an unacceptable conflict remains or material information is insufficient.

CSIR approval cannot override any applicable professional requirement, including audit or assurance independence requirements arising from a relevant role. A material omission or misrepresentation in this declaration may result in rejection of the bid or termination of any resulting contract. Conflict information will be restricted to persons who need it for evaluation, governance, legal compliance or contract administration.

5 Continuing disclosure

The bidder must promptly notify the CSIR in writing of any change or newly identified matter affecting this declaration, from submission through evaluation and award and throughout the engagement, and must reconfirm the declaration before contract signature and before deploying a replacement key person or a new subcontractor. The bidder must not accept any new engagement that would conflict with this assignment without first disclosing it to the CSIR.

6 Certification and signature

I certify that I am a partner, director or authorised practice principal of the bidding entity with authority to sign this declaration; that I have made reasonable enquiries of the proposed team, participating entities and relevant network conflict functions; that, to the best of my knowledge following those enquiries, this declaration is true, accurate and complete and no known material matter has been omitted; that any unresolved check or limitation is disclosed in section 3; and that the bidder accepts the continuing disclosure obligation in section 5.

Each JV or consortium member and proposed subcontractor must submit its own signed declaration unless it is expressly covered below, with its written authority and confirmation attached. No witness signature is required.

Other entities covered by this declaration (or NIL)	
Name of signatory	
Designation	
Professional body and membership number (if applicable)	
Signature	
Place and date	
Email address and telephone number	