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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **Revised Illustrative Assurance Report prepared to meet the Johannesburg Stock Exchange Limited (JSE) Listing Requirements: Independent Reporting Accountant's Assurance Report on the Compilation of Pro Forma Financial Information included in a Prospectus, Pre-listing Statement or Circular**  Johannesburg / 9 March 2018  Registered auditors' attention is drawn to the revised illustrative assurance report to be used by reporting accountants when reporting on the compilation of pro forma financial information included in a prospectus, pre-listing statement or circular, as required by the JSE Listings Requirements. The revised illustrative report has been prepared in consultation with the IRBA's Committee for Auditing Standards (CFAS).  The revised report has been updated for amendments arising from the International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information,* and consequential amendments to ISAE 3420, *Assurance Engagements to Report on the Compilation of Pro Forma Financial Information included in a Prospectus*.  The revised report is effective for reports issued on or after 30 March 2018.  The revised report is available in both PDF and Word formats and may be downloaded from the [IRBA website](https://www.irba.co.za/industry-specific-guides-and-regulatory-reports-pages/jse-related-engagements). Should you have any further queries, please do not hesitate to contact the Standards Department on +27 (0)87 940 8800 or send an email to [standards@irba.co.za](mailto:standards@irba.co.za).  **Imran Vanker**  **Director: Standards**  ***About the IRBA***  *The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.* |