GEN – General - Johannesburg Stock Exchange – Amendments to the JSE Listings Requirements – Auditor’s Report

**Amendments to the JSE Listings Requirements – Auditor’s Report**

Bulletin 4 of 2013

The JSE issued a guidance letter in September 2012 dealing with various matters relating to the issue of an auditor’s report. The Listing Requirements have now been amended accordingly to align the Listings Requirements with the recent guidance issued. There are three specific changes arising from that guidance letter:

1. Paragraph 3.18(g) has been deleted, which appears to be out of place with International Auditing Standards;
2. A reporting obligation has been introduced on issuers to include a warning statement in announcements/publications where certain information has been audited and other information not; and
3. The guidance letter clarified the position that the JSE does not expect issuers to obtain a separate audit report on the abridged results, as the full annual financial statements have been audited. This has now been further clarified so that the principle is extended to any summary of the audited annual financial statements.

The bulletin will be available on the JSE’s website: [www.jse.co.za](http://www.jse.co.za) Route: How to List/Listings Requirements/New Items). The marked-up amendments have also been included for ease of reference.

The effective date of the aforesaid Listings Requirements will be 10 June 2013.

6 May 2013