



The JSE Limited Listings Requirements

BULLETIN 9 of 2012

5 September 2012

Dear Subscriber

The JSE refers to Bulletin 8 of 2012 issued on 3 September 2012.

The amendments to paragraphs 8.15 and 8.48(b)(i) are hereby clarified.

Section 8 Financial information

Pro forma financial information

General

Paragraph 8.15 is amended to remedy an incorrect paragraph reference and will read as follows:

- 8.15 If the issuer publishes pro forma financial information, including but not limited to financial effects, in any document requiring submission to the JSE, that information must comply with paragraphs 8.16 to 8.34 and a report in terms of paragraph 8.48(b) must be included in the relevant document. This report is not required to be prepared for an announcement. In all instances, the pro forma financial information must be compiled in terms of the Listings Requirements and The Guide on Pro forma Financial Information, issued by SAICA, and if applicable reported on, in terms of the International Standard on Assurance Engagements ("ISAE") 3420 – Assurance Engagements to Report on the Compilation of Pro forma Financial Information Included in a Prospectus and any relevant guidance issued by the IRBA.

Reporting accountant's report

The reporting accountant

The amended paragraph 8.48(b)(i) in Bulletin 8 replaces paragraphs 8.48(i), (ii) and (iii) and will now read as follows:

8.48(b) the pro forma financial information as to whether the pro forma financial information has been compiled, on the basis required by the Listings Requirements;

All other provisions to Bulletin 8 remain unaffected.

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