

- (1) Limited assurance auditor’s report given when the relevant information has not been audited and a review has been carried out. The format and wording for an unqualified report shall only be as follows:

“Auditor’s letterhead

**Report of the independent auditors to the Manager of
(the Authorised Dealer).**

At the request of (name of client) we have reviewed the attached representation letter issued by (name of Chief Financial Officer) representing (name of entity) and the attached management financial statements for the period to We have initialled the representation letter and the management financial statements for identification purposes. The representation letter and the management financial statements are the responsibility of the entity’s Chief Financial Officer. Our responsibility is to report on the representation letter. This report is furnished solely for the information of (the Authorised Dealer) in connection with the application by (name of client) to remit dividend/profit transfers (delete which is not applicable) and should be used only for this purpose.

We are the appointed independent auditors of (name of client). The latest available audited annual financial statements in respect of the year ended (date) were reported upon by ourselves without qualification.

(Note: If qualified, a full report on the nature, extent and reasons for such qualification must be furnished by the auditor.)

Our review was generally limited to analytical procedures, to discussion with the entity’s personnel responsible for financial and accounting matters, to the review and analysis of certain information. It should be recognised that our review did not constitute an audit and may not necessarily have revealed all material facts.

Our review revealed nothing which caused us to believe that remittable income distributable to (name of emigrant shareholder/member/beneficiary) (delete which is not applicable) set out in the attached representation letter amounting to R (amount) needs modification.

Auditor CA(SA)

Address

Date.”