

25 March 2013

Ref: BJ

Dear Accredited Auditors and Reporting Accountant Specialists

ACCREDITATION OF NEW AUDITORS AND REPORTING ACCOUNTANT SPECIALISTS

The JSE would like to clarify the Listings Requirements (**“the Requirements”**) in respect of the accreditation process of new auditors and reporting accountant specialists (**“the accreditation process”**). We have found that numerous submissions are being made for the accreditation process without all the required documents being included from the beginning. This unfortunately causes an unnecessary delay in the overall approval process both for the JSE and the proposed new auditors.

We therefore request that **all** of the following documents be submitted by the primary contact of your audit firm for each new application made:

1. A signed declaration form;
2. A letter from IRBA confirming the audit partner's registration;
3. The audit partner's latest IRBA review decision letter or a letter from IRBA stating the date of when the review will take place;
4. Certificate as proof of attendance of the JSE Listings Requirements Course or confirmation of when it will be attended;
5. Certificate as proof of attendance of the Headline Earnings Per Share course or confirmation of when it will be attended;
6. In the case of an application made for a Reporting Accountant Specialist, a certificate as proof of attendance of the Reporting Accountant Specialist Course;
7. The following contact details:
 - Telephone number
 - Email address; and
8. Confirmation from the primary contact that the submission includes all of the information referred to in points 1 to 7 above.

Any submissions made other than in terms of the above process will be automatically rejected. The approval process will only commence once there has been compliance with the above, and it is incumbent on the audit firm to ensure that there is a complete submission.



Please contact Bernardine Joubert if you have any further questions regarding the above.

Yours faithfully

A handwritten signature in black ink, appearing to be 'A.F. Visser', written on a light yellow background.

**A.F. VISSER: GENERAL MANAGER
ISSUER REGULATION**