GEN – General - JSE Limited

1 Proposed Amendments to the Headline Earnings Circular issued by SAICA

Headline earnings, as it appears in the JSE Listings Requirements (the "**Requirements**"), is defined and calculated in accordance with the circular titled Headline Earnings issued by the South African Institute of Chartered Accountants ("**SAICA**"), as may be amended from time to time.

SAICA is proposing certain amendments to the Headline Earning circular and is inviting comments on the proposed amendments, which can be sent directly to SAICA by no later than 13 October 2026.

The proposed amendments to the Headline Earning circular, including details on submitting comments, can be found here – https://www.saica.org.za/resources/304269.

2 Proposed Amendments to the Requirements

The JSE is proposing amendments to the Requirements dealing with the above amendments to the SAICA circular.

The proposed amendments are available on the JSE's website:

https://www.jse.co.za/regulation/companies-issuer-regulation
Announcements regarding Listings Requirement – August 2026

The JSE invites comments on the proposed amendments by close of business on 13 October 2026, and comments can be sent to consultation@jse.co.za. The comment period aligns with that of SAICA above.

19 August 2026