
INDEPENDENT REGULATORY BOARD FOR AUDITORS
COMMITTEE FOR AUDITING STANDARDS

Revised Guide for Registered Auditors:

**Reporting on Financial Information contained in Interim, Preliminary, Provisional
and Abridged Reports required by the JSE Listings Requirements**

Johannesburg / 11 September 2014

The Guide for Registered Auditors: *Reporting on Financial Information contained in Interim, Preliminary, Provisional and Abridged Reports required by the JSE Listings Requirements (Revised September 2014)* (the revised JSE Reporting Guide) has been revised by the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) and approved for issue at a meeting in August 2014.

This revised JSE Reporting Guide contains minor conforming amendments arising from the changes made to the JSE Listings Requirements. These changes were announced by the JSE through Board Notice 108 of 2014 as published in the Government Gazette No. 37954 and that are released through a new service issue, being Service Issue 18. The effective date of the amendments to the JSE Listings Requirements is 30 September 2014.

The conforming amendments to the revised JSE Reporting Guide are summarised as follows (words ~~struck through~~ have been deleted from the text of the revised JSE Reporting Guide):

- **Appendix 4 of the revised JSE Reporting Guide** (page 53) - to take into account the amendment to Listings Requirement 3.16(a): "*A "provisional report" is required to be published in the press (which could be in the form of a short-form announcement) ~~and is also required to be distributed to shareholders~~*"; and
- **Appendix 5 of the revised JSE Reporting Guide** (page 54) - to take into account the amendments to Listings Requirement 3.15 and 3.16(a): Interim Reports - "*Where a change in year-end results in the financial period being longer than twelve months, interim financial statements shall be published ~~and distributed~~ in respect of both...*" and Provisional Reports - "*If an issuer has not distributed annual financial statements to all shareholders within three months of its financial year-end, it must publish ~~and distribute to all holders of securities~~ provisional annual financial statements within the three months as specified*".

The revised JSE Reporting Guide is effective for an auditor's report on an issuer's interim, preliminary, provisional or abridged report issued on or after 30 September 2014.

The revised JSE Reporting Guide is available in both PDF and Word formats and may be downloaded from the IRBA website at www.irba.co.za. Should you have any further queries please do not hesitate to contact the Standards Department by email: standards@irba.co.za.

Imran Vanker

Director: Standards

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.

The statutory responsibility of the CFAS is to assist the IRBA to develop, maintain, adopt, issue or prescribe auditing pronouncements; to consider relevant international changes by monitoring developments by other auditing standard-setting bodies and sharing information where requested; and to promote and ensure the relevance of auditing pronouncements.