

## CERTIFICATE FROM THE COMPANY SECRETARIES

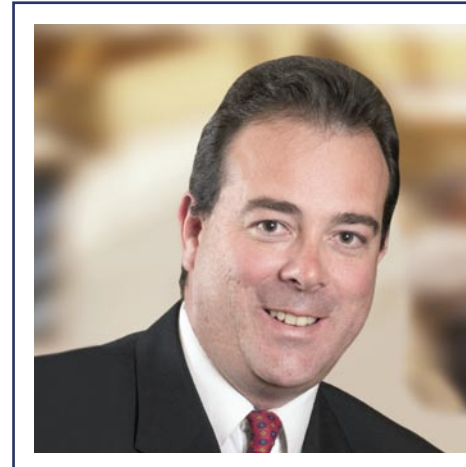
In terms of section 268G(d) of the Companies Act, 1973, as amended, we certify that, to the best of our knowledge and belief, the company has lodged with the Registrar of Companies for the financial year ended 28 February 2005, all such returns as are required of a public company in terms of the Companies Act, 1973, as amended, and that all such returns are true, correct and up to date.

**ALTRON MANAGEMENT SERVICES (PTY) LIMITED** – Secretaries



per: **ANDREW JOHNSTON** – Group Company Secretary

9 May 2005



## REPORT OF THE INDEPENDENT AUDITORS

### TO THE MEMBERS OF ALLIED ELECTRONICS CORPORATION LIMITED

We have audited the annual financial statements and group annual financial statements of Allied Electronics Corporation Limited set out on pages 61 to 102 for the year ended 28 February 2005. These financial statements are the responsibility of the company's directors. Our responsibility is to express an opinion on these financial statements based on our audit.

#### SCOPE

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- assessing the accounting principles used and significant estimates made by management; and
- evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

#### AUDIT OPINION

In our opinion, the financial statements present fairly, in all material respects, the financial position of the company and the group at 28 February 2005 and the results of their operations and cash flow information for the year then ended in accordance with South African Statements of Generally Accepted Accounting Practice, and in the manner required by the Companies Act in South Africa.



**KPMG INC.** – Chartered Accountants (SA)  
Registered Accountants and Auditors

Johannesburg

9 May 2005