

110 Certificate from the company secretaries



Andrew Johnston (Group Company Secretary)

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 2006, 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)

8 May 2006

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 111 to 170 for the year ended 28 February 2006. 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.

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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as

evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 2006 and the results of their operations and cash flows for the year then ended in accordance with International Financial Reporting Standards, and in the manner required by the Companies Act in South Africa

KPMG Inc.

KPMG Inc. Chartered Accountants (SA)
Registered Accountants and Auditors

Johannesburg
8 May 2006