

## Financial statements

Certificate from the company secretaries	114	Trade and other payables, including derivatives	155
Independent auditor's report	115	Retirement benefit plans	156
Directors' report	116	Acquisition of subsidiaries	158
Accounting policies	120	Revenue	160
Balance sheet	128	Operating profit before capital items	160
Income statement	129	Capital items	161
Statement of changes in equity	130	Financial income	161
Cash flow statement	132	Financial expense	162
Property, plant and equipment	133	Share of profit from associates	162
Intangible assets, including goodwill	134	Taxation	162
Associates and other investments	136	Earnings per share	163
Rental finance advances	137	Dividends proposed	165
Deferred taxation	139	Commitments and contingent liabilities	165
Inventories	140	Post balance sheet events	166
Trade and other receivables, including derivatives	140	Financial risk management	166
Assets and liabilities classified as held-for-sale	142	Related party transactions	171
Cash and cash equivalents	142	Judgements made by management	172
Share capital and premium	143	Standards and interpretations in issue but not yet effective	172
Reserves	149	Notes to the cash flow statement	174
BBBEE transactions	150	Associates, other investments and joint ventures	Annexure 1
Loans	151	Segment information	Annexure 2
Empowerment funding obligation	154	Allied Electronics Corporation Limited	184
Provisions	155		

## 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 29 February 2008, 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

5 May 2008

