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## INDEPENDENT LIMITED ASSURANCE REPORT TO THE DIRECTORS OF IMPERIAL LOGISTICS LIMITED

We have performed our limited assurance engagement in respect of the selected non-financial key performance indicators (subject matter) to be published in the Imperial Logistics Limited integrated annual report for the year ended 30 June 2019.

### Subject matter

The subject matter comprises the selected key performance indicators conducted in accordance with the management’s basis of preparation, as supported by the Global Reporting Initiative Standards (GRI Standards), as prepared by the responsible party, during the year ended 30 June 2019.

The terms of management’s basis of preparation comprise the criteria by which the company’s compliance is to be evaluated for purposes of our limited assurance engagement. The key performance indicators include:

| Category      | Indicators                        | Metric                                      |
|---------------|-----------------------------------|---|
| Safety        | Kilometres travelled              | Kilometres                                  |
|               | Road accidents                    | Absolute                                    |
|               | Accidents per million kilometres  | Ratio                                       |
|               | Road fatalities (company)         | Absolute                                    |
|               | Fatalities per million kilometres | Ratio                                       |
| Environmental | Diesel consumed – normal engine   | Litres                                      |
|               | Petrol consumed – normal engine   | Litres                                      |
|               | Electricity consumed              | Kilowatt hours                              |
|               | Scope 1 emissions                 | Carbon emission tonnes (tCO <sub>2</sub> e) |
|               | Scope 2 emissions                 | Carbon emission tonnes (tCO <sub>2</sub> e) |
|               | Scope 3 emissions – air travel    | Carbon emission tonnes (tCO <sub>2</sub> e) |
|               | Municipal water consumed          | Litres                                      |
| Social        | Training hours                    | Hours                                       |
|               | Training spend                    | Rand  |
|               | CSI spend                         | Rand  |

### Directors’ responsibility

The directors being the responsible party, and where appropriate, those charged with governance are responsible for the key performance indicators information, in accordance with management’s basis of preparation.

The responsible party is responsible for:

- Ensuring that the key performance indicators are properly prepared and presented in accordance with management’s basis of preparation.
- Confirming the measurement or evaluation of the underlying subject matter against the applicable criteria, including that all relevant matters are reflected in the subject matter information.
- Designing, establishing and maintaining internal controls to ensure that the key performance indicators are properly prepared and presented in accordance with management’s basis of preparation.

### Assurance practitioner’s responsibility

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historic Financial Information*. This standard requires us to comply with ethical requirements and to plan and perform our limited assurance engagement with the aim of obtaining limited assurance regarding the subject matter of the engagement.

We shall not be responsible for reporting on any non-financial key performance indicator transactions beyond the period covered by our limited assurance engagement.

## Our independence and quality control

We have complied with the independence and other ethical requirements of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards).

The firm applies the International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Summary of work performed

We have performed our procedures on the subject matter, the non-financial key performance indicators of Imperial Logistics Limited, as prepared by management in accordance with management's basis of preparation for the year ended 30 June 2019.

Our evaluation included performing such procedures as we considered necessary which included:

- Interviewing management and senior executives to obtain an understanding of the internal control environment, risk assessment process and information systems relevant to the sustainability reporting process for the selected subject matter.
- Testing the systems and processes to generate, collate, aggregate, validate and monitor the source data used to prepare the selected subject matter for disclosure in the report.
- Inspecting supporting documentation and performed analytical review procedures.
- Evaluating whether the selected key performance indicator disclosures are consistent with our overall knowledge and experience of sustainability processes at Imperial Logistics Limited.

Our assurance engagement does not constitute an audit or review of any of the underlying information conducted in accordance with International Standards on Auditing or International Standards on Review Engagements and accordingly, we do not express an audit opinion or review conclusion.

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

In a limited assurance engagement, the procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the non-financial key performance indicator information has been presented, in all material respects, in accordance with management's basis of preparation.

## Conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the selected non-financial key performance indicators as set out in the subject matter paragraph (of our report) for the year ended 30 June 2019, is not prepared, in all material respects, in accordance with management's basis of preparation.

## Restriction on use and distribution

Our report is made solely to the directors of Imperial Logistics Limited in accordance with our engagement letter dated 12 April 2019 for the purpose of providing limited assurance over the subject matter disclosed in the Imperial Logistics Limited integrated annual report for the year ended 30 June 2019.



## Deloitte & Touche

MLE Tshabalala

Partner

Registered auditor

11 September 2019