

> DIRECTORS' RESPONSIBILITY FOR CONSOLIDATED AND SEPARATE ANNUAL FINANCIAL STATEMENTS

The directors of the company are responsible for the maintenance of adequate accounting records and the preparation and integrity of the consolidated and separate annual financial statements and related information. The consolidated and separate annual financial statements have been prepared in accordance with International Financial Reporting Standards and its interpretations adopted by the International Accounting Standards Board in issue and effective for the group at 30 June 2016 and the SAICA Financial Reporting Guides, as issued by the Accounting Practices Committee and financial reporting pronouncements as issued by the Financial Reporting Council and the requirements of the South African Companies Act, 2008. The Group's independent external auditors, Deloitte & Touche have audited the consolidated and separate annual financial statements and their unmodified report appears on page 2.

The directors are also responsible for the systems of internal control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability for assets, and to prevent and detect material misstatements and losses. The systems are implemented and monitored by suitably trained personnel with an appropriate segregation of authority and duties. Nothing has come to the attention of the directors to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The consolidated and separate annual financial statements are prepared on the going concern basis. Nothing has come to the attention of the directors to indicate that the group and company will not remain a going concern for the foreseeable future.

The audited annual financial statements set out on pages 14 to 101 which are available on the group's website at www.imperial.co.za were approved by the board of directors on 22 August 2016 and are signed on their behalf by:



SP KANA
Chairman



MJ LAMBERTI
Chief Executive Officer



OS ARBEE
Chief Financial Officer

> PREPARER OF CONSOLIDATED AND SEPARATE ANNUAL FINANCIAL STATEMENTS

These consolidated and separate annual financial statements have been prepared under the supervision of R Mumford CA(SA) and have been audited in terms of section 29(1)(e)(i)(aa) of the Companies Act, 2008.



R MUMFORD
General Manager Group Finance

22 August 2016

> CERTIFICATE BY COMPANY SECRETARY

In my capacity as company secretary, I hereby confirm that, for the year ended 30 June 2016, the company has lodged with the Registrar of Companies all such returns as are required of a public company are true, correct and up to date in terms of the Companies Act, No 71 of 2008, as amended and that all such returns are true, correct and up to date.



RA VENTER
Company Secretary

22 August 2016