

INDEPENDENT LIMITED ASSURANCE REPORT

We have performed our limited assurance engagement in respect of the selected sustainability key performance indicators, as described below, disclosed by Imperial Holdings Limited (Imperial) in the Integrated and Sustainable Development reports for the year ended 30 June 2016.

SUBJECT MATTER

The subject matter comprises of the sustainability key performance indicators disclosed in accordance with management's basis of preparation, supported by the Global Reporting Initiative (GRI) Sustainability Framework G4. The subject matter includes:

1. Road fatalities (company) (Absolute)
2. Road accidents (Absolute)
3. Accidents per million kilometres
4. Diesel consumed – Normal engine (Litres)
5. Petrol consumed – Normal engine (Litres)
6. Electricity purchased (Kilowatt hours)
7. Scope 1 emissions (Carbon emission tonnes, tCO₂e)
8. Scope 2 emissions (Carbon emission tonnes, tCO₂e)
9. Employee training hours

DIRECTORS' RESPONSIBILITY

The directors, being the responsible party, and where appropriate, those charged with governance are responsible for the selection, preparation and presentation of the subject matter in accordance with the criteria. This responsibility includes ensuring the subject matter is prepared in accordance with the GRI, the identification of stakeholders and stakeholder requirements, material matters, for commitments with respect to the non-financial key performance and for the design, implementation and maintenance of internal control relevant to the preparation of the Report that is free from material misstatement, whether due to fraud or error.

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 Historical Financial Information, issued by the International Auditing and Assurance Standards Board. 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 performance indicator transactions beyond the period covered by our limited assurance engagement.

QUALITY CONTROL

The firm applies 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.

INDEPENDENCE AND OTHER ETHICAL REQUIREMENTS

We have complied with the independence and other ethical requirements of Parts A and B of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

INDEPENDENT LIMITED ASSURANCE REPORT (continued)

SUMMARY OF WORK PERFORMED

We have performed our procedures on the subject matter of the Company, as prepared by management in accordance with the GRI G4 as supported by management's basis of preparation for the year ended 30 June 2016.

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,
- > Inspected supporting documentation and performed analytical review procedures; and
- > Evaluated whether the selected KPI disclosures are consistent with our overall knowledge and experience of sustainability processes at Imperial.

Our assurance engagement does not constitute an audit or review of any of the underlying information 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 the 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 performance indicators has been presented, in all material respects, in accordance with GRI G4 Guidelines, supported by managements internal 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 sustainability key performance indicators as set out in the subject matter paragraph (of our report) for the year ended 30 June 2016, is not prepared, in all material respects, in accordance with the GRI G4 supported by managements internally developed basis of preparation.

OTHER MATTERS

Our report does not extend to any disclosures or assertions relating to future performance plans and / or strategies disclosed in the Reports. The maintenance and integrity of the Imperial Website is the responsibility of Imperial management. Our procedures did not involve consideration of these matters and, accordingly we accept no responsibility for any changes to either the information in the Website, the Reports or our independent assurance report that may have occurred since the initial date of presentation.

RESTRICTION ON USE AND DISTRIBUTION

Our report is made solely to the directors of Imperial in accordance with our engagement letter dated 9 May 2016, for the purpose of providing limited assurance over the key sustainability performance indicators disclosed in the Imperial Integrated Report for the year ended 30 June 2016.



Deloitte & Touche
Registered Auditors
Per Nina le Riche

Partner
 5 September 2016

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