



Name of measured entity: WCT (PTY) LTD

Certificate Number: 01/B-BBEE/2013/01628QSE

Expiry Date: 11/11/2014

B-BBEE Approved Registered Auditor: AMAX BEE

Full Name: Gerhard Stols

B-BBEE Approved Registered Auditor Registration No: 903915 B

LIMITED ASSURANCE REPORT OF THE INDEPENDENT B-BBEE APPROVED REGISTERED AUDITOR

To the directors of WCT (PTY) LTD

We have undertaken a limited assurance engagement on the B-BBEE Status as at 12/11/2013, as set out in page 1 of the Board-Based Black Economic Empowerment ("B-BBEE") Verification Certificate of WCT (PTY) LTD (the "Certificate"), and the Scorecard as set out on the Certificate. We clarify that our engagement is on the basis of information provided by management and may not be complete in all respects.

Directors' responsibility

The directors are responsible for the preparation of the Scorecard and determining the B-BBEE status in accordance with the Codes of Good Practice on Black Economic Empowerment ("the Codes of Good Practice"), gazetted on 9 February 2007 in terms of the Board-Based Black Economic Empowerment Act of South Africa ("the B-BBEE Act"). The directors are also responsible for such internal control as management determines is necessary to enable the preparation of information and the B-BBEE Scorecard that is free from material misstatement, whether due to fraud or error.

B-BBEE Approved registered auditor's responsibility

Our responsibility is to express a limited assurance conclusion on the B-BBEE Status reflected in the Certificate based on the procedures we have performed. We conducted our limited assurance engagement in accordance with the *South African Standard on Assurance Engagements (SASAE) 3002: Assurance Engagements on Broad Based Black Economic Empowerment (B-BBEE) Verification Certificates*. This standard requires us to comply with ethical requirements and to plan and perform this engagement to obtain limited assurance about whether the certificate is free from material misstatement.

A limited assurance engagement with respect to a B-BBEE Verification Certificate involves performing procedures regarding the Scorecard and B-BBEE Status of the measured entity based on the criteria and requirements contained in the relevant Codes. The procedures performed depend on the assurance provider's judgment. The nature of those procedures is different from and the extent is substantially less than in a reasonable assurance engagement, and consequently they do not enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a reasonable assurance engagement.

We believe that the evidence we have obtained in our limited assurance engagement is sufficient and appropriate to provide a basis for our conclusion.

Summary of work performed

Our work performed included:

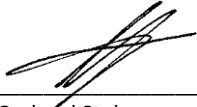
- Obtaining an understanding of the entity and its environment and the underlying records sufficient to identify areas in the Scorecard where material misstatements are likely to arise, to be able us to design procedures to address those areas;
- Inquiring of management and employees responsible for the preparation of the B-BBEE compliance information;
- Performing such additional procedures as we considered necessary;
- Re-performing calculations to determine whether the scores reflected in the relevant Scorecard elements have been classified and determined in all material respects in accordance with the Codes of Good Practice.

Limited assurance conclusion

Based on our procedures performed, nothing has come to our attention that causes us to believe that the B-BBEE Status reflected in the Certificate has not been determined, in all material respects, in accordance with the Codes of Good Practice on Black Economic Empowerment ("the Codes of Good Practice"), gazetted on 9 February 2007 in terms of the Broad-Based Black Economic Empowerment Act of South Africa ("the B-BBEE Act").

Restriction of liability

Our engagement has been undertaken so that we might report to WCT (PTY) LTD in accordance with the terms of our engagement. We do not accept or assume responsibility to anyone other than WCT (PTY) LTD, for our work, for this report or for the conclusion we reached.



Gerhard Stols

Partner

B-BBEE Approved Registered Auditor

IRBA registration code 903915B

Date signed: 12 November 2013