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Independent Auditor's Report To the shareholders of EOH Holdings Limited

Report on the audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of EOH Holdings Limited ("the Group") set out in the Consolidated Segment Results to the Notes to the consolidated Annual Financial Statements, which comprise the consolidated statement of financial position as at 31 July 2019, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the respective matters described in the Basis for Qualified Opinion section of our report, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 July 2019, and its consolidated financial performance and consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Companies Act of South Africa.

Basis for Qualified Opinion

The Group's consolidated financial statements reflect a restatement of prior period balances, details of which are disclosed in note 3 to the consolidated financial statements. Our evidence indicates that certain of the prior period restatements listed in the note should have been accounted for in the current year as they result mainly from the change in management and their revised considerations that were made in the current year and applying hindsight, we were not provided with sufficient audit evidence to indicate otherwise. According to paragraph

53 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8), hindsight should not be used in determining adjustments to amounts for a prior period.

The following explains our disagreement with the treatment of the adjustments:

1. Unrecorded liabilities/recoverability of assets

    - **Tax assessments –** Where a tax assessment is completed and further taxes become payable, this should be recognised in the year of the assessment and not the year that was assessed; this must be presented in accordance with paragraph 80(b) and 80(h) of IAS 12 – Income Taxes (IAS 12). Paragraph 80(h) of IAS 12 states that tax expense or income relating to errors included in profit and loss "cannot be accounted for retrospectively". The interest and penalties provided on these assessments must be recognised when the obligation for these items arise in accordance with paragraph 14 of IAS 37 Provisions, Contingent Liabilities and Contingent Assets (IAS 37). The obligation only occurred during the current period.
    - Provision for tax on alleged fraud – A provision for tax has been raised to account for potential tax liabilities related to the alleged fraud taking place in prior periods. This would be considered a change in estimate of the Group's income tax and any change to this would be recognised prospectively in the period of the change in accordance with paragraph 36 of IAS 8. The present obligation, as required for recognition in accordance with paragraph 14 of IAS 37, for these potential taxes only arose on the discovery of the fraud, which occurred during the current period.

      This provision and the related tax expense cannot be raised in prior periods without applying hindsight and our audit evidence indicates that this provision should only be raised in the current period.
    - The recoverability of the Twenty Third Century Systems (TTCS) equity-accounted investment, as discussed below, is included in this amount.
    - The transactions in this adjustment that relate to revenue recognition and impairment of accounts receivable are discussed below.

In our opinion taxation is overstated, as a result of the above, in the statement of profit and loss and other comprehensive income by R20.400 million for the year ended 31 July 2018 and are understated by this amount for the year ended 31 July 2019. The tax payable balance in the statement of financial position at 1 August 2017 is, in our opinion, understated by R16.791 million and at 31 July 2018 by the R20.400 million. The equity-accounted investments balance and the trade and other receivables balance in the statement of financial position are, in our opinion understated by R291.343 million and R254.559 million respectively at 31 July 2018. The trade and other payables balance is, in our opinion overstated in the statement of financial position at 1 August 2017 by R83.952 million and at 31 July 2018 by R316.491 million.

2. **Inventory –** Software licenses that were previously purchased with a view to resell were derecognised by current management, with an adjustment to prior years. These inventory items were recognised in the prior years in terms of paragraph 6 of IAS 2 Inventories (IAS 2). The change in approach is a change in judgement that was made in the current year using information that became available after the 2018 financial year. The proposed change utilises hindsight and is therefore not in accordance with paragraph 53 of IAS 8.

   Consequently, in our opinion, operating expenses are overstated in the statement of profit and loss and other comprehensive income by R54.108 million for the year ended 31 July 2018 and are understated by the same amount for the year ended 31 July 2019. The inventory balance in the statement of financial position at 31 July 2018 is, in our opinion understated by the above amount.

3. **Revenue –** Where revenue was adjusted in prior years for information that became available in the 2019 financial year, we consider the reversal of this revenue to be in contravention of paragraph 53 of IAS 8. There are various transactions and contracts that were included in these adjustments. The revenue was recognised in the prior year in accordance with IAS 18 Revenue (IAS 18) based on evidence that supported a valid expectation that the inflow of economic benefit was probable. In a number of cases the reversal of the revenue in the prior period has been made without sufficient evidence that the economic benefits of the revenue were not probable at the time of initial recognition and consequently we do not agree with the reversal.

   In our opinion revenues are understated in the statement of profit and loss and other comprehensive income by R159.723 million for the year ended 31 July 2018 and are overstated by this amount for the year ended 31 July 2019. The trade and other receivables balance in the statement of financial position at 31 July 2018 is, in our opinion understated by the above amount.

4. **Internally generated intangible asset impairments –** Intangible assets were recognised in prior years where they were considered to demonstrate the recognition requirements of paragraph 57 of IAS 38 Intangible Assets (IAS 38).

Management have now reconsidered whether these requirements were met using information that became available in the current year; this would be considered a contravention of paragraph 53 of IAS 8. Our evidence indicates that the assets were recognised initially after management were able to prove that they met the capitalisation requirements of IAS 38, however impairment indicators exist impacting the valuation in the current year.

In our opinion, operating expenses are overstated in the statement of profit and loss and other comprehensive income by R365.863 million and cost of sales by R18.964 million for the year ended 31 July 2018 and are understated for the year ended 31 July 2019 by these same amounts. Furthermore, in our opinion the intangible assets balance in the statement of financial position at 31 July 2018 is understated by R384.828 million.

5. **Provision for impairment of financial assets –** In accordance with the requirements in paragraph 58 of IAS 39 Financial Instruments: Measurement and Recognition (IAS 39), financial assets must be tested for impairment where impairment indicators exist. The provision consists of impaired amounts where management reassessed whether impairment indicators existed on certain financial assets in prior years, and on the re-assessment of the measurement of the impairments. The identification and measurement of impairments are changes that must be accounted for in the current year and not using hindsight to adjust prior periods. Our evidence indicates that the impairment should not have been recognised in the prior periods. The proposed adjustment comprises the accounts receivable and other financial asset amounts included in TTCS and Grid Control Technologies (GCT) which are discussed below.

   In our opinion, net financial impairment losses are overstated in the statement of profit and loss and other comprehensive income by R375.485 million for the year ended 31 July 2018 and are understated for the year ended 31 July 2019 by the same amount. Furthermore, in our opinion the trade and other receivables balance in the statement of financial position as at 31 July 2018 is overstated by R208.379 million and the other financial assets balance by R167.106 million.

6. **Impairment of loans and investment in an associated company: TTCS –** The measurement of the loans and investment in TTCS was re-evaluated by management resulting in a prior year impairment of the trade receivables, loans receivable, and of the carrying value of the investment. Our audit evidence shows that the impairment indicators that management applied in determining the impairment of the associate only existed in the current period, the conditions had not worsened between the acquisition of the associate and 31 July 2018. The associate was generating profits at the time and was not tested by management for impairment as management believed that there were no impairment indicators that required this test (this complies with paragraph 40 of IAS 28 Investments in

Associates and Joint Ventures (IAS 28)). Our audit evidence supported this. The group obtained control of TTCS in January 2019 (as per note 8 of the financial statements and obtained a valuation of the group at that date. This valuation was used by management in assessing whether the associate investment should have been impaired at 31 July 2018, which is in contravention of paragraph 53 of IAS 8, referring to events other than those that existed at the time. The impact of this disagreement is included in the amounts shown above.

7. **Impairment of loan to GCT –** Management impaired a receivable from the GCT group in the prior year balances. Our audit evidence provided by the group management and corroborated by ourselves at the time shows that an impairment assessment was performed in the prior year, but the outstanding amounts were covered by the perfected inventory securitisation and therefore no impairment was raised. Management at that time considered the remaining promissory notes to be recoverable as the subsequent notes were not due and payable even on non-payment of the first, and the share return dates could be renegotiated, this agrees to the revised sale contract. The revised impairment assessment is made applying hindsight and is therefore in contravention of paragraph 53 of IAS 8. The impact of this disagreement is included in the amounts shown above.

The result of the matters above is that the loss for the year ended 31 July 2019 is understated by R1,856.937 million, the loss for the year ended 31 July 2018 is overstated by R1,756.195 million. The retained earnings balance is therefore understated by R1,856.937 million at 31 July 2018 and the opening retained earnings balance as at 1 August 2017 is understated by R100.743 million. The evidence provided by management was insufficient, in our opinion, to support the full restatement of the balances for the prior period and their resultant effect on the financial results. The consolidated statement of financial position as at 31 July 2018 is misstated as detailed in the paragraphs above and there is no material impact on the consolidated statement of financial position at 31 July 2019.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the group in accordance with the sections 290 and 291 of the Independent Regulatory Board for Auditors' Code of *Professional Conduct for Registered Auditors (Revised January 2018)*, parts 1 and 3 of the Independent Regulatory Board for Auditors' *Code of Professional Conduct for Registered Auditors (Revised November 2018)* (together the IRBA Codes) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* and the International Ethics Standards Board for

Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Qualified Opinion section above, we have determined the matters described below to be the key audit matters to be communicated in our report on the consolidated financial statements.

Matter	Audit response
Valuation of goodwill (Note 6)	
Goodwill has been recognised in the consolidated statement of financial position as a result of multiple acquisitions over a number of years. Goodwill comprises approximately 19% of the total assets of the group. During the current financial year approximately 44% of the goodwill balance as at the end of the prior period has been impaired. As required by the International Financial Reporting Standards (IFRS), the directors conduct annual impairment tests to assess the recoverability of the carrying value of goodwill and indeterminate useful life of intangible assets. This is performed using discounted cash flow models.	We focused our assessment of the impairment test of goodwill on the key assumptions and judgements made by the directors. Our audit procedures included: • Inspecting the list of cash generating units ('CGUs') to determine whether the business units have been allocated to the appropriate CGU; • Evaluating whether the model used by the directors to calculate the value in use of the individual cash generating units comply with the requirements of IAS 36 Impairment of Assets (IAS 36); • Assessing the appropriateness of the discount rate used in the cash flow forecast calculation;

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<td>There are a number of key areas of estimation and judgement made in determining inputs into these models which include among others:

• Future revenue;
• Operating margins;
• Interest rates; and
• Discount rates applied to projected future cash flows.

The impairment test performed on goodwill is subjective, includes judgement & estimations made by management. Furthermore, the recent financial results, media articles and allegations of suspected fraud has negatively impacted market share and the operations of the business and increased the risk of goodwill impairment.

The valuation of goodwill and the impairment test performed in goodwill is considered to be a key audit matter due to the extent of judgment and estimation involved.</td>
<td>• Testing the reasonableness of future projected cash flows used in these models;
• Identifying changes in the composition of CGUs and obtaining an understanding of the changes to prior years;
• Re-performing the calculation based on the audited inputs and comparing it to the calculation performed by management;
• Re-performing the sensitivity analysis to verify whether the carrying amount does not exceed the recoverable amount in the impairment calculations;
• Using our internal specialists to evaluate the reasonability of the discount rate used in the discounting of future cash flows; and
• Reviewing the adequacy of disclosure as required in terms of IAS 36.</td>
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<td colspan="2">Impairment allowance on trade receivables (Note 2.1 and Note 13)</td>
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<td>The group adopted International Financial Reporting Standard (IFRS) 9, Financial Instruments during the current financial year. The standard introduces new requirements around two main aspects of how</td>
<td>Our audit approach included obtaining an understanding of the group’s policy in relation to the ECL impairment</td>
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financial instruments are treated, namely measurement and classification as well as impairment. IFRS 9 introduces new impairment rules which prescribe a new, forward looking, expected credit loss (“ECL”) impairment model which takes into account reasonable and supportable forward-looking information, which will generally result in the earlier recognition of impairment allowances.

The group trade receivables represents approximately 23% of the total assets of the group as at 31 July 2019. The increasing economic challenges experienced in South Africa and the long outstanding government debt increases the risks of default by these customers and therefore the risk of impairment in terms of the ECL impairment model.

The group applies the simplified approach permitted by IFRS 9, which requires expected lifetime losses to be recognised from initial recognition of the trade receivables. The group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the trade receivables and the economic environment.

Management performed an assessment of the trade receivable balances at year end based on an expected credit loss (ECL) impairment model.

allowance of trade receivables and testing the application of this policy.

We have performed the following procedures:

- Evaluated the competence, capabilities, objectivity of the auditor’s expert and obtained an understanding of the work performed by the expert in order to rely on work performed.
- Engaged with Mazars IFRS specialists and the auditor’s expert to assess the reasonability and compliance of the group’s ECL model with IFRS 9 requirements;
- Obtained the historical data used by management in their ECL impairment model and selected a sample which was tested with reference to supporting documentation.
- Identified trade receivable balances outstanding for 120 days and over through inspection of the trade receivable age analysis;
- Tested the identified long outstanding trade receivables for recoverability by investigating the reasons for non-payment and corroborating those reasons against supporting documentation. Based on the corroborated reasons provided verified that the long outstanding trade receivables were correctly categorised in the ECL impairment model; and
- Selected all material trade receivables and sampled the remaining trade receivables verifying the recoverability by inspecting evidence for payments received after year- end or other suitable evidence supporting the recoverability of the trade receivables. Based on

The ECL impairment allowance of trade receivables under IFRS 9 is considered to be a key audit matter due to the extent of subjectivity and judgement involved in applying the ECL impairment model.	evidence provided verified that the selected material and remaining trade receivables were correctly categorised in the ECL impairment model. • Re-performed the ECL impairment calculation based on the audit evidence provided for the trade receivables selected and compared it to the ECL impairment calculation performed by management to assess the reasonability of the ECL impairment calculation. We furthermore considered the adequacy of the group's disclosure of trade receivables and the related ECL impairment allowance
Suspected prior period fraud investigations	
The EOH board identified certain transactions that indicated possible fraud related to certain government contracts as well as certain suppliers that were entered into by the group and mandated ENS Africa (ENS) to perform an investigation as to the validity of these contracts. ENS discovered evidence of possible tender irregularities. Instances included EOH employees conspiring with preferred suppliers to inflate software licence sales and inappropriate sponsorships and donations. Payments made over the past 5 years of R1.2 billion to 78 suppliers were investigated by ENS to	Our procedures to address this key audit matter include: • Performing data analytics with the assistance of our IT audit function in order to identify transactions with the parties identified in the ENS investigation; • Selecting a sample of these payments made and inspecting supporting documents such as the service level agreements, proof of delivery, purchase orders and the invoices, in order to determine the validity and existence thereof; • Evaluating the scope, procedures and output of the ongoing ENS investigation to assess adequacy of the investigation for determining the full scope of potential fraud; • Discussion with management's legal expert to understand the findings arising from the investigation

determine whether the appropriate work for services rendered was performed or delivered. We identified the possible fraud as a key audit matter due to the nature of the fraud and the significant impact the findings might have on the financial statements and resultant effect thereof on the audit report.	and assess the impact thereof on the group's financial statements and resultant effect thereof on the audit report. • Reviewing the IFRS Technical position papers, provided by management, pertaining to the ENS investigation and assessing the compliance of the group's IFRS Technical position against the applicable IFRS standards. • Consultation with the Mazars IFRS and Quality Risk Management specialists to assess the impact of the suspected prior period fraud investigations on the income tax and VAT amounts and balances included in the financial statements, as well as the resultant effect thereof on the audit report • In addition, our overall audit approach was modified to take into account the results of these procedures and the impact of a higher fraud risk on our audit.
Going concern assessment (Note 45)	
The financial statements of the group are prepared on the going concern basis. The group is highly geared and thus reliant on the availability of their credit facilities to continue operating. For the current year under assessment the group has made significant losses during the current year and	Management prepared a detailed assessment of the ability of the group to continue as a going concern. We obtained and discussed the detailed assessment from management in order to obtain an understanding of their assessment. Key features of our audit approach to obtain assurance over the assessment included.

have sold a number of subsidiaries to accommodate the significant loan repayments to the bank.

These factors could indicate that the going concern basis used in the preparation of the financial statements is not appropriate, or that a material uncertainty over the appropriateness of the assumption could exist.

Management's assessment of going concern is based on their judgement and their view relating to the next financial year.

As a result of the judgement involved in management's going concern assessment, the group's highly geared position and their performance during the current year, the going concern assessment is considered to be a key audit matter.

- Obtaining management's going concern assessment and reperforming the calculations, obtaining supporting documentation and explanations from management for judgements used in management's going concern assessment in order to ensure that the going concern assessment provided is reasonable.
- Testing the accuracy and reasonableness of the cash flow forecast used in the going concern assessment by agreeing it to supporting documents provided.
- Performing a sensitivity analysis on the cash flow projections to verify that any unexpected changes in the projections will not impact the going concern assessment.
- Testing the arithmetical accuracy of the calculations performed in the going concern assessment to ensure that it does not contain any errors.
- Assessing the reasonability of the proceeds expected to be received from the disposal of subsidiaries by obtaining the relevant documents supporting the plan to dispose of the subsidiaries and calculation of the proceeds expected thereof.
- Obtaining the signed debt reorganisation agreement between the group and the group's bankers and assess the validity of the agreement in order to ensure that the agreement can be relied upon and to determine the impact on the group's available funds.
- Agreeing the loan repayments reflected on the cash flow forecast to the loan repayments as per the signed debt reorganisation agreement to ensure that the correct repayments is reflected on the cash flow forecast.

- Assessing whether the group meets the requirements of the signed debt reorganisation agreement by inspecting the conditions to be met if any at the date of signing the report to confirm that the group is compliant.
- Performing a ratio analysis to assess the group's solvency and liquidity using the consolidated figures at year end and at the date of signing the report.
- Performing research on other factors such as share price trends and subsidiaries needing financial assistance from group that can have an impact on the entity's cash flow and thus the entity's ability to continue as a going concern and identify if there is any significant cash out flow expected as a result.

We have also assessed the adequacy of the group's disclosures in respect of management's assessment of going concern.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "EOH Holdings Limited Consolidated Financial Statements for the year ended 31 July 2019", and the document titled "EOH Holdings Limited 2019 Integrated Report", which includes the Directors' Report, the Audit Committee Report and the Company Secretary's Certificate as required by the Companies Act of South Africa as well as the other reports included in the referred to documents. The other information does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We conclude that there is a material misstatement of the other information in the “Audit Committee Report” and the “Chief Financial Officer’s review” due to our qualification of the consolidated financial statements as disclosed in our Basis for Qualified Opinion.

Responsibilities of the Directors for the Consolidated Financial Statements

The directors are responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the

group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In terms of the IRBA Rule published in Government Gazette Number 39475 dated 4 December 2015, we report that Mazars has been the auditor of EOH Holdings Limited for 9 years (2 years as PKF Gauteng Inc.).

In accordance with our responsibilities in terms of sections 44(2) and 44(3) of the Auditing Profession Act, we report that we have identified reportable irregularities in terms of the Auditing Professions Act. We have reported such matters to the Independent Regulatory Board for Auditors. The matters pertaining to the reportable irregularities have been described in the directors' report.

Mazars
Partner: Miles Fisher

Registered
Date: 01 November 2019

Auditor

Gauteng