

XBRL Programme of the CIPC

Pilot Phase for Testing

The CIPCs Programme includes a Pilot phase for testing, starting in February 2018. More than 100 large entities listed on the JSE have been selected to participate in the Pilot. These entities have been notified via various communications since March 2017.

The purpose of the Pilot, is to ensure that the mechanism of producing AFSs in iXBRL format and submission thereof to the CIPC, as well as the processing of AFSs received by the CIPC, works correctly.

It is important to note the following about the Pilot phase of testing:

1. The entities selected for Pilot testing will be required to have tagging software in place, or to have an outsourcing partner who can produce AFS data in iXBRL format, by February 2018;
2. Although the Pilot phase of the Programme is limited to a sub-set of entities, all entities currently required to submit AFSs via PDF, will be mandated to submit AFSs via XBRL as from 1 July 2018;
3. All entities not selected for the Pilot phase, are welcome to participate in the Pilot phase on a voluntary basis;
4. The data that entities will submit for testing during the Pilot phase, doesn't need to be valid for the latest financial year. Any set of financials of any previous year can be used for testing, since the data will be discarded after the Pilot phase. The Pilot phase intends to test functionality, and the actual data used is immaterial.
5. The details of the Pilot phase (test plan) will be communicated to participating entities closer to commencement of the Pilot phase. However, Pilot entities need to prepare in advance by obtaining software solutions and/or the services of Software Service Providers. All details pertaining to the CIPC taxonomy, minimum requirements of submissions and validations rules for preparation purposes, are available on the CIPC website (www.cipc.co.za).
6. **Important:** If a Pilot company is the parent of a number of subsidiaries, the parent company only needs to submit ONE set of statements (their own) for the pilot phase, and not for every subsidiary as well. However, for live submission after 1 July 2018, subsidiaries also need to submit in line with the rules explained in the "Filers Guidelines: Business Aspects".

The following is a list of companies selected by the CIPC to partake in the Pilot Phase of the XBRL Programme:

Companies Selected to Participate in CIPC XBRL Pilot
Accentuate Limited
Adapt It Holdings Limited

Companies Selected to Participate in CIPC XBRL Pilot
Adcorp Holdings Limited
Advanced Health Limited
African Dawn Capital Limited
African Media Entertainment
Alexander Forbes Group Holdings Ltd
Amalgamated Electronic Corp
Aspen Pharmacare Holdings Limited
Attacq Limited
Aveng Limited
AVI Limited
Awethu Breweries Limited
Blue Label Telecoms Limited
Bonatla Property Holdings Limited
CAFCA Limited
Capevin Holdings Limited
Cartrack Holdings Limited
Cashbuild Limited
Chrometco Limited
Cognition Holdings Limited
Comair Limited
Conduit Capital Limited
Coronation Fund Managers Limited
CSG Holdings Limited
Datatec Limited
Distell Group Limited
Esor Limited
Firststrand Limited
Grand Parade Investments Limited
Group Five Limited
Growthpoint Properties Limited
Harmony Gold Mining Company
Holdsport Limited
Huge Group Limited
Hyprop Investments Limited
Illovo Sugar Limited
Imbalie Beauty Limited
Impala Platinum Holdings Limited
Imperial Holdings Limited
Investec Limited
Invicta Holdings Limited
ISA Holdings Limited

Companies Selected to Participate in CIPC XBRL Pilot
Italtile Limited
Keaton Energy Holdings Limited
Lewis Group Limited
Lodestone REIT Limited
Mazor Group Limited
Metrofile Holdings Limited
Mine Restoration Investments
Mix Telematics Limited
MMI Holdings Limited
Moneyweb Holdings Limited
Murray & Roberts Holdings Limited
Mustek Limited
Naspers Limited
Niveus Investments
Northam Platinum Limited
Novus Holdings Limited
Nutritional Holdings Limited
NVest Financial Holdings Limited
Oasis Crescent Property Fund
Omnia Holdings Limited
Onelogix Group Limited
Orion Real Estate Limited
Peregrine Holdings Limited
Pick N Pay Stores Limited
Pinnacle Holdings
PPC Limited
Primeserv Group Limited
PSG Group Limited
PSG Konsult Limited
PSV Holdings Limited
Rare Holdings Limited
Raubex Group Limited
RCL Foods Limited
Rebosis Property Fund Limited
RECM And Calibre Limited
Remgro Limited
Reenergy Limited
Resilient REIT Limited
RMB Holdings Limited
Rolfes Holdings Limited
Sacoil Holdings Limited

Companies Selected to Participate in CIPC XBRL Pilot
Santova Limited
Sasfin Holdings Limited
Sasol Limited
Sentula Mining Limited
Sephaku Holdings Limited
Shoprite Holdings Limited
Silverbridge Holdings Limited
Spanjaard Limited
Spur Corporation Limited
Stefanutti Stocks Holdings
StratCorp Limited
Super Group Limited
Taste Holdings Limited
Telemasters Holdings Limited
Telkom SA SOC Limited
The Bidvest Group Limited
The Foschini Group Limited
Tongaat Hulett Limited
Torre Industries Limited
Transpaco Limited
Truworths International Limited
Tsogo Sun Holdings Limited
Value Group Limited
Verimark Holdings Limited
Vodacom Group Limited
Vukile Property Fund Limited
Vunani Limited
W G Wearne Limited
Wescoal Holdings Limited
Wilson Bayly Holmes-Ovcon Limited
Woolworths Holdings Limited
York Timber Holdings Limited
Zeder Investments Limited
Eskom