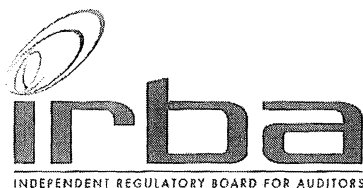


BOARD NOTICE 25 OF 2014

Building 2 Greenstone Hill Office Park Emerald Boulevard Modderfontein
PO Box 8237 Greenstone 1616 Johannesburg South Africa
Tel 087 940 8800 Fax 087 940 8873 E-mail board@irba.co.za
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THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED 2014)


In accordance with the provisions of section 10(1)(a) of the Auditing Profession Act, 2005 (Act 26 of 2005) the Independent Regulatory Board for Auditors (IRBA) publishes the Code of Professional Conduct for Registered Auditors (Revised 2014) incorporating amendments that are effective from 1 April 2014.

The Code of Professional Conduct for Registered Auditors (Revised 2014) is published in the IRBA Manual of Information (2014) and may also be downloaded from the IRBA website: www.irba.co.za.

For further assistance, enquires may be directed to:

The Director- Standards
Independent Regulatory Board for Auditors

For Attention: Mrs S van Esch
Tel: +27 87 940 8871
Fax: +27 86 575 6535
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Mr B P Agulhas
Chief Executive Officer
Independent Regulatory Board for Auditors