



## **RENERGEN LIMITED**

Incorporated in the Republic of South Africa

(Registration number: 2014/195093/06)

JSE Share code: REN

A2X Share code: REN

ISIN: ZAE000202610

LEI: 378900B1512179F35A69

Australian Business Number (ABN): 93 998 352 675

ASX Share code: RLT

("Renergen" or "the Company")

---

## **INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL STATEMENTS**

---

Attached please find our Independent auditor's review report on interim financial statements, for our Half-Year Accounts report which was lodged previously on the 20 October 2020.

Authorised by: Stefano Marani  
Chief Executive Officer

16 November 2020

## Independent auditor's review report on interim financial statements

### *To the Shareholders of Renergen Limited*

We have reviewed the condensed consolidated financial statements of Renergen Limited, contained in the accompanying interim report, which comprised the condensed consolidated statement of financial position as at 31 August 2020 and the condensed consolidated statements of comprehensive income, changes in and cash flows for the six-months then ended, and selected explanatory notes.

### *Directors' Responsibility for the Interim Financial Statements*

The directors are responsible for the preparation and presentation of these interim financial information in accordance with the International Financial Reporting Standard (IAS) 34 *Interim Financial Reporting*, the Financial Reporting Pronouncements issued by the Financial Reporting Standards Council, the SAICA Financial Reporting Guides as issued by the Accounting Practices Committee 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 interim financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express a conclusion on these interim financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. ISRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the interim financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements.

A review of interim financial statements in accordance with ISRE 2410 is a limited assurance engagement. We perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures performed in a review are substantially less than and differ in nature from those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

REGISTERED AUDITOR – A FIRM OF CHARTERED ACCOUNTANTS(SA) • IRBA REGISTRATION NUMBER 900222

MAZARS HOUSE 54 GLENHOVE ROAD MELROSE ESTATE 2196 • PO BOX 6697 JOHANNESBURG 2000 • DOCEX 703 JOHANNESBURG  
TEL: +27 11 547 4000 • FAX: +27 11 484 7864 • jhb@mazars.co.za • www.mazars.co.za

PARTNERS: MV NINAN (NATIONAL CO-CEO), MC OLCKERS (NATIONAL CO-CEO), SJ ADLAM, R BUCH, JC COMBRINK, GJ DE BEER, G DEVA, JJ ELOFF,  
MH FISHER, GD JACKSON, D KEEVE, R MURUGAN, MV PATEL, S RANCHHOJEE, DM TEKIE, S TRUTER, S VORSTER A

FULL LIST OF NATIONAL PARTNERS IS AVAILABLE ON REQUEST OR AT [www.mazars.co.za](http://www.mazars.co.za)

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated financial statements of Renergen Limited for the six months ended 31 August 2020 are not prepared, in all material respects, in accordance with the International Financial Reporting Standard, (IAS) 34 *Interim Financial Reporting*, the Financial Reporting Pronouncements issued by the Financial Reporting Standards Council, the SAICA Financial Reporting Guides as issued by the Accounting Practices Committee and the requirements of the Companies Act of South Africa.

A handwritten signature in grey ink that reads "Mazars" with a long horizontal stroke extending to the right.

**Mazars**

**Partner: Shaun Vorster**

**Registered Auditor**

**Date: 16 October 2020**

**Johannesburg**