

Approval of the annual financial statements

The annual financial statements for the year ended 30 June 2008, which appear on pages 86 to 186 were approved by the board of directors on 28 August 2008.

The directors are responsible for the fair presentation to shareholders of the affairs of the company and of the group as at the end of the financial year, and of the results for the period, as set out in the annual financial statements. The directors are responsible for the overall co-ordination of the preparation and presentation, and approval of the financial statements. Responsibility for the initial preparation of these statements has been delegated to the officers of the company and the group.

The auditors are responsible for auditing and reporting on the financial statements in the course of executing their statutory duties. The financial statements have been prepared on a going concern basis, conform with applicable accounting standards and are presented applying consistent accounting policies

supported by reasonable and prudent judgements and estimates. To discharge this responsibility, the group maintains accounting and administrative control systems designed to provide reasonable assurance that assets are safeguarded and that transactions are executed and recorded in accordance with generally accepted business practices and procedures. The accounting policies of the group are set out on pages 104 to 123 of this report.



FJP Roux
Chairman



DH Brown
Chief Executive Officer

Certificate by company secretary

I, the undersigned, in my capacity as Company Secretary, do hereby confirm that for the financial year ended 30 June 2008 Implats has lodged with the Registrar of Companies all such returns as are required of a public company in terms of the Companies Act 61 of 1973, as amended, and that all such returns are true, correct and up to date.



A Parboosing
Company Secretary
28 August 2008