

INDEPENDENT ASSURANCE REPORT TO THE BOARD OF DIRECTORS AND MANAGEMENT OF THE BIDVEST GROUP LIMITED

Introduction

We have been engaged by The Bidvest Group Limited to conduct an assurance engagement on selected sustainable development performance data reported in The Bidvest Group Limited's sustainable development sections of the 2009 annual report, for the purposes of expressing a statement of independent assurance, for the year ended 30 June 2009. This assurance report is made solely to The Bidvest Group Limited in accordance with the terms of our engagement.

The following sustainable development performance data was selected for an expression of reasonable assurance:

Employee

Direct employment numbers
Training hours and spend

Health and safety

Lost time injury frequency rate

Environmental

Total water usage (litres)
Total electricity usage (KWh)
Petrol usage (litres)
Diesel usage (litres)
Carbon emissions

Directors' responsibility

The Bidvest Group Limited's directors are responsible for the preparation and presentation of the identified selected sustainable development performance data in accordance with internal corporate policies and procedures, and the Global Reporting Initiative's (GRI) new generation guidelines.

Auditors' responsibility

Our responsibility is to express a reasonable assurance conclusion on the selected sustainable development performance data based on our assurance engagement.

Work performed

We conducted our engagement in accordance with the International Standards for Assurance engagements 3000, "Assurance Engagements other than audits or reviews of historical financial information" (ISAE 3000). This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain either reasonable or limited assurance on the selected sustainable development performance data as per our terms of engagement.

Work performed (continued)

Our work consisted of:


- Obtaining an understanding of the system used to generate, aggregate and report data based on discussions and interviews with management at selected operations and at the corporate head office. The system to be reviewed is the MyMarket.com developed sustainability data collection tool;
- Performing a controls walk-through for key controls implemented in the sustainability reporting system; and
- Testing the accuracy of certain data reported on a sample basis for reasonable assurance.

Inherent limitations

Non-financial data is subject to more inherent limitations than financial data, given both the nature and the methods used for determining, calculating, sampling or estimating such data. We have not carried out any work on data reported for reporting periods prior to 2008, nor in respect of future projections and targets. We have not conducted any work outside of the agreed scope and therefore restrict our opinion to the agreed sustainable development performance data.

Conclusion

On the basis of our reasonable assurance procedures, the sustainable development performance data selected for reasonable assurance for the year ended 30 June 2009 have been compiled in accordance with corporate policies and procedures and are free from material misstatements.



Deloitte & Touche
Per SBF Carter
Partner

1 October 2009