

AGREED UPON PROCEDURES REPORT ON SUMMARY FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

To the board of Golf RSA NPC and its members

Purpose of this Agreed-Upon Procedures Report and Restriction on the Use and Distribution

Our report is solely for the purpose of assisting Golf RSA NPC in publishing the summarized financial statements for the year end 31 December 2022 on their website and may not be suitable for another purpose.

This report is intended for solely for the members of Golf RSA NPC and should not be used by, or distributed to, any other parties.

Responsibilities of the Engaging party

The Entity has acknowledged that the agreed-upon procedures are appropriate for the purpose of this engagement.

The Entity (also the Responsible Party) is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioners Responsibilities

We have conducted the agreed upon procedures engaged in accordance with International Standards on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Entity, and reporting findings and observations which are factual results of the agreed-upon procedures performed. We make no representations regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements in International Ethics Standards Board for Accountants' International Code of Ethics for Professional accountants (including International Independence Standards) (IESBA Codes) and the independence requirements in accordance with Part 4A of the IESBA Code.

Our firm applies International Standards on Quality Controls (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures

Our engagement was to review the compiled summary financial statements presented for publishing on the Entity website:

- Review the underlying summary financial statements and agreed the information to the audited financial statements of Golf RSA NPC for the year ended 31 December 2022.

Findings

We have reviewed the summary financial statements to the audited financial statements of Golf RSA NPC and agreed that the information presented in the summary financial statements is in line with the audited financial statements of the Entity.

Ransome Russouw Incorporated

A handwritten signature in black ink, appearing to read 'Ransome Russouw Inc', is written over a faint, light blue circular watermark that contains the text 'Ransome Russouw Inc'.

JA Barnard CA(SA)
Director

07 August 2023

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