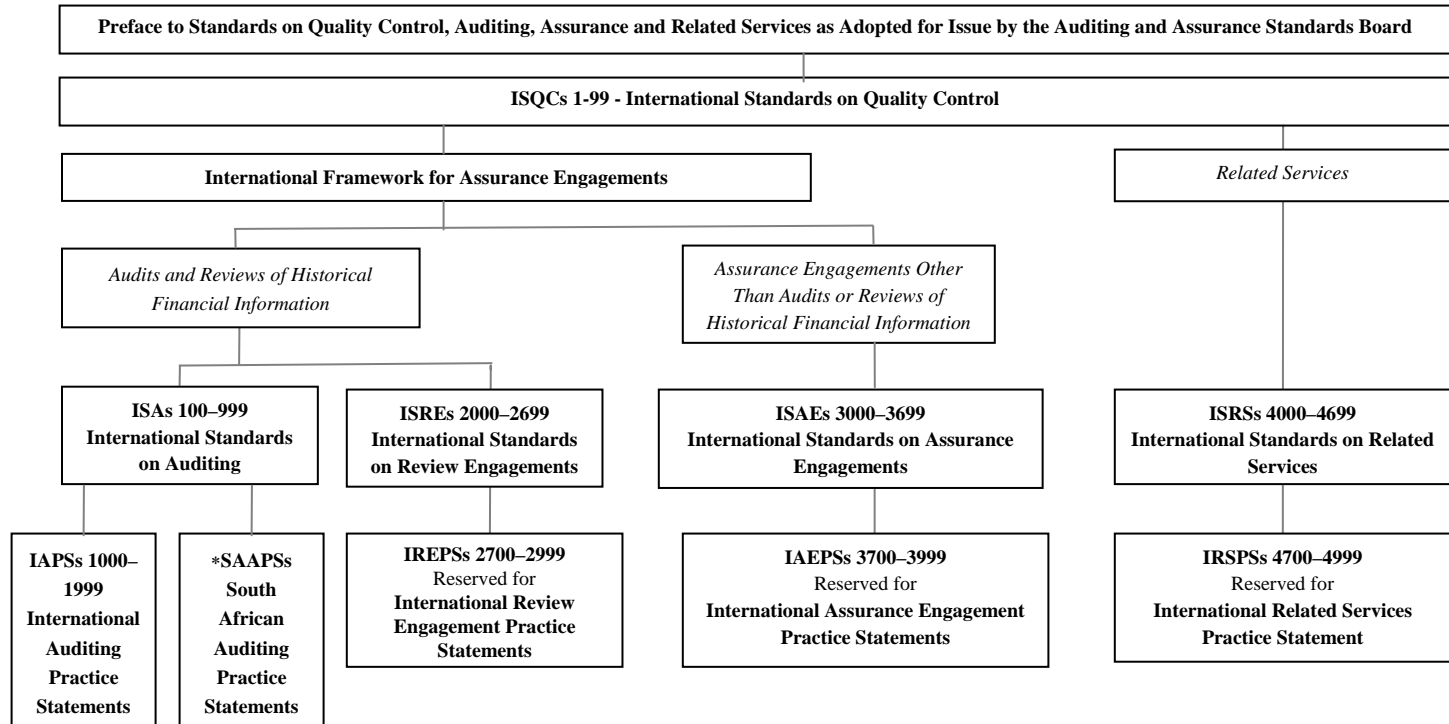


STRUCTURE OF PRONOUNCEMENTS ISSUED BY THE AUDITING AND ASSURANCE STANDARDS BOARD



* South African Auditing Practice Statements may be issued for any category of IAASB Standard (standards issued by the International Auditing and Assurance Standards Board) adopted.