

### **Disclosure: Information Pertaining to Auditor Independence**

The Bell Equipment Limited Audit Committee is responsible for determining that the external audit firm has the necessary independence, experience, qualifications, and skill and that the audit fees and non-audit fees are reviewed and approved.

The Audit Committee is satisfied that Deloitte & Touche is independent. Our considerations included the extent of non-audit services undertaken by Deloitte & Touche for the year ended 31 December 2023, against the relevant regulatory requirements pertaining to independence and conflicts of interest.

A formal policy governs the process whereby non-audit services by the external audit firm are considered and pre-approved prior to the provision of such service. The nature and extent of non-audit services provided by the external auditor are determined by the Audit Committee. The Audit Committee is of the view that this policy, which has been in place for many years, further enhances the external auditor's independence.

### **Auditor's remuneration for the year ended 31 December 2023**

	<u>SA Rand</u>
Audit Fees	19 042 094
Non-audit services:	
Assurance Fees	985 460
Non-Assurance Fees	417 694