





## INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL STATEMENTS

*To the Shareholders of Ariston Holdings Limited*

We have reviewed the condensed consolidated interim financial statements of Ariston Holdings Limited] in the accompanying interim report, which comprise the condensed consolidated statement of financial position as at 31 March 2021 and the related condensed consolidated statements of profit or loss and other comprehensive income, changes in shareholders equity and cash flows for the six-months then ended, and selected explanatory notes.

### *Directors' Responsibility for the Interim Financial Statements*

The directors are responsible for the preparation and presentation of these interim financial statements in accordance with International Accounting Standard ("IAS") 34, *Interim Financial Reporting*, and in the manner required by the Zimbabwe Companies and other Business Entities Act Chapter 24:31., and for such internal control as the directors determine is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express a conclusion on these interim financial statements. We conducted our review in accordance with International Standard on Review Engagements ("ISRE") 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity ("ISRE 2410")*. ISRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the interim financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements.

A review of interim financial statements in accordance with ISRE 2410 is a limited assurance engagement. We perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures in a review are substantially less than and differ in nature from those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these interim financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements of Ariston Holdings Limited for the six months ended 31 March 2021 are not prepared, in all material respects, in accordance with the International Financial Reporting Standard, (IAS) 34 *Interim Financial Reporting*, and in the manner required by the Zimbabwe Companies and other Business Entities Act Chapter 24:31.

Esther Antonio  
Registered Public Auditor

Partner for and on behalf of  
PricewaterhouseCoopers Chartered Accountants (Zimbabwe)  
Public Accountants and Auditors Board, Public Auditor Registration Number 0661  
Institute of Chartered Accountants of Zimbabwe, Public Practice Certificate Number 255940  
Harare  
Zimbabwe

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*PricewaterhouseCoopers, Building No. 4, Arundel Office Park, Norfolk Road, Mount Pleasant  
P O Box 453, Harare, Zimbabwe  
T: +263 (4) 338362-8, F: +263 (4) 338395, [www.pwc.com](http://www.pwc.com)*