Due Diligence/financial analysis requirements to be submitted as a tender returnable

- Latest, approved (No draft annual financial statements or managements accounts are allowed for this process) annual financial statements of the tendering company (Not Parent or ultimate holding company) , including:
    - Background to the company
    - A signed director's report.
    - A signed auditor's/reviewer's/compiler's/accounting officer's report
    - Statement of financial position
    - Statement of comprehensive income
    - Statement of changes in equity
    - Statement of cash flows
    - Notes to the financial statements.

- A signed copy of the public interest score (only applicable to South African entities that are not audited)
    - Giving the actual score
    - Indicating whether the company is owner managed or not
    - Confirming whether the annual financial statements were externally prepared or not.

- Copies of the ITA34C for the current & previous years of assessment (only applicable to South African entities that are not audited)

- For unincorporated JV or a SPV, each partner in the JV or a SPV must submit its annual financial statements including all items listed above.