

Moore Brothers & Associates

Chartered Accountants (SA) • Registered Accountants & Auditors • Practice No: 901618

**Broad-Based Black Economic Empowerment
Exempt Micro-Enterprise Verification Certificate
For A Level Four Contributor**

Certificate No: EME L4/29114/2 February 2015

Jicama 89 (Pty) Ltd (Association incorporated under section 21)

| | |
|-------------------------|--------------------------------------------------------------------------|
| Type of Entity | Company (S21) |
| Registration No. | 2004/009333/08 |
| Address | Unit A2, Cascades Office Park, Wasbank Street, Little Falls, 1724 |

The above mentioned Auditor is the Auditor of the above mentioned Company appointed from 1 April 2008.

The audited financial statements of Jicama 89 for the period ended 30 June 2014 reflected an annual turnover less than or equal to R 5 million.

Although the abovementioned is the current level of turnover and is closely related to the economic indicators, it may be more or less in the future. Consequently, this certificate does not serve as a guarantee that the income reflected will continue at the same levels.

The entity is a Value-Adding Enterprise as defined in the Codes of Good Practice on Broad-Based Black Economic Empowerment.

Sincerely

Moore Brothers & Associates

Moore Brothers and Associates

Date of Issue: 2 February 2015
Expiry Date: 1 February 2016

Partners: D. Moore CA(SA), Adv. Dip. Tax • M.J. Moore CA(SA), Adv. Cert. Vat

Fairway View, 55 Monkor Road, Randpark Ridge • Postnet Suite 111, Private Bag x51, Rivonia, 2128
• Tel: 011 772 9320, Fax: 086 515 3285, email: mba@moorebrothers.co.za

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29 January 2015

Dear Sir/Madam

Jicama 89 / Sibonile School

We confirm that we are the appointed auditors of Jicama 89. The company is a fund raising organization, and all profits are distributed to worthy causes.

The main beneficiary of Jicama 89's activities is the Sibonile School, which has a 100% black learner complement and a 100% black staff complement. We use the term "black", as defined in BEE codes of practice.

Yours sincerely,

Moore Brothers & Associates

Moore Brothers and Associates

Per: Michael Moore


Partners: D. Moore CA(SA), Adv. Dip. Tax • M.J. Moore CA(SA), Adv. Cert. Vat

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REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

Registration No.  JICAMA 89

2004/009333/08

Certificate of Incorporation

of company not having a share capital

This is to certify that

JICAMA 89
(ASSOCIATION INCORPORATED UNDER SECTION 21)

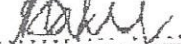
was this day incorporated under the Companies Act, 1973 (Act 61 of 1973), and that the Company is incorporated under Section 21 of the Act.

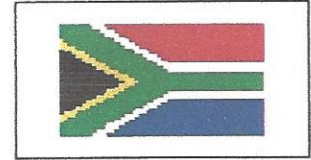
Signed and sealed at Pretoria this 8 day of APRIL Two Thousand and Four.


REGISTRAR OF COMPANIES

SECRET
TO DIARIS

CERTIFIED A TRUE COPY
OF THE ORIGINAL


ROBERT DAVID LEES
COMMISSIONER OF OATHS
FOR THE REPUBLIC OF SOUTH AFRICA
91/18/2 RANDBURG (AD) 27-03-1996
MANAGING MEMBER: RDL MANAGEMENT
SERVICES CC
128/3 HILTON ROAD, LINBRO PARK, SANDTON
DATE: 20 August 2004



CERTIFICATE OF REGISTRATION OF NONPROFIT ORGANIZATION

In terms of the Nonprofit Organisation Act, 1997, I am satisfied that

JICAMA 89

.....
(name of the nonprofit organization)

meets the requirements for registration.

22 June 2006

The organisation's name was entered into the register on

(date)

Registration number

037-113-NPO

Director's signature

M. Bole

Date

22 June 2006



Office
Head Office

Enquiries
Lucky Moticoe

Telephone
(012) 483 1716

Facsimile
(010) 208 3301

Income tax Reference*
9503430150

PBO number
930048903

Date
2015.04.16

The Public Officer
JICAMA 89 NPC
P O BOX 6501051
BENMORE
2010

271 Veale Street
Brooklyn, Pretoria
PO Box 11955, Hatfield, 0028
Tel: +27 (12) 483-1700
www.sars.gov.za
teu@sars.gov.za

Dear Sir

APPLICATION FOR INCOME TAX EXEMPTION APPROVED: JICAMA 89 NPC

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as you meet the requirements of a Public Benefit Organisation (PBO) set out in section 30(3) of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(cN) of the Act effective from 01/07/2007. Annual receipts and accruals will therefore be subject to the provisions of section 10(1)(cN) of the Act and accruals and receipts from trading or business activities which fall outside the parameters of section 10(1)(cN) will be subject to tax

The following exemptions also apply and are limited to:

1. The public benefit organisation has been approved for purposes of section 18A(1)(b) of the Act and donations to the organisation will be tax deductible in the hands of the donors in terms of and subject to the limitations prescribed in section 18A of the Act.(18A is effective from 2015/04/16 as it cannot be back-dated)
2. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
3. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.

In order to maintain your exempt status, the following conditions must be complied with:

1. When issuing a tax deductible receipt it must include the following information:
 - a) The reference number (the PBO number quoted on this letter).
 - b) The date of the receipt of the donation.
 - c) The name and address of the organisation issuing the receipt to which enquiries may be directed.
 - d) The name and address of the donor.
 - e) The amount or nature of the donation if not in cash.

- f) Certification that the receipt is issued for the purpose of section 18A and that the donation will be used exclusively for the activities which are approved for section 18A purposes.
 - g) The receipt must be issued in the year when the donation is received by the organisation approved for purposes of section 18A.
2. Where applicable, please amend the constitution and send the amended copy to SARS.
A signed copy of the amended document must be submitted to the Tax Exemption Unit (TEU) within 12 months by:
 - Scanning and emailing the document to teu@sars.gov.za or
 - Posting these to: PO Box 11955, Hatfield, 0028.
 3. Submit an annual Income Tax Return (IT12EI) by the due date via SARS e-Filing or manually. Your IT12EI can be obtained by
 - Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically
 - Calling the SARS Contact Centre on 0800 00 SARS (7277)
 - Requesting an IT12EI by contacting the TEU on teu@sars.gov.za or calling (012) 483 1700
 - Requesting an IT12EI by visiting your local SARS branch.
 4. Furthermore, given the section 18A approval granted, you must submit with your annual tax return, a statement and supporting documentation which include the full particulars of all the receipts issued in respect of deductible donations and how these funds were spent.
 5. The organisation must distribute or incur the obligation to distribute 50% of donations received in the previous year in respect of which receipts were issued. The transfer must be made within 12 months after the year end.
 6. Tax deductible receipts may only be issued for *bona fide* donations. Refer to Annexure A for more information in this regard.
 7. The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of annual income tax return and section 18A supporting documentation.
 8. SARS must be informed in writing within 21 days of any change in registered particulars (e.g. Representative, change of name, address, trustee details, office bearers, etc.).

For further information or assistance, email your query to teu@sars.gov.za, visit the SARS website www.sars.gov.za, call the TEU on 012 483 1700 or visit the TEU offices. Kindly ensure that you have your ID and tax reference number on hand to enable SARS to assist you.

Sincerely


Lucky Moticoe
Tax Exemption Unit

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE