



Certificate of Compliance

This is to certify that we have verified the B-BBEE status of

I.C.E Technology (Pty) Ltd

Certificate number: I.C001-2015

Registration number:	2012/005026/07	Postal address:	18 Dickenson Road
Physical address:	18 Dickenson Road Duncanville Vereeniging, 1900		Duncanville Vereeniging, 1900
Verification Standard applied:		Revised Codes of Good Practice on BEE	
Issue of the rating standard applied:		Section 9 of the B-BBEE Act 3 of 2003	
Scorecard applied:		Exempted Micro Enterprise	
Basis of qualification:		Turnover < R10m or first year of trading	

Broad Based BEE status Level	Level 1
BEE procurement recognition level	135%
Black ownership	100.0%
Black woman ownership	0.0%
Value Adding Supplier	No

We have not audited the financial statements of I.C.E Technology (Pty) Ltd. According to the alternative information supplied to us and based on certain procedures performed, as set out on a separate schedule supplied to I.C.E Technology (Pty) Ltd, we have determined that the measured entity fulfills the requirements to qualify as an Exempted Micro Enterprise. Based on certain procedures performed, we have determined that the level of Black Ownership and Black Women Ownership is as set out in this Certificate. Our conclusion is subject to an inherent limitation in that our procedures were performed on historical information that has not been subject to audit or review.

Date of issue 24 January 2014
Expiry date 23 January 2015
Period of validity 12 Months
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Woodmead Office Park,
Woodmead, Johannesburg
Postnet Suite 635,
Private Bag X29, Gallo Manor, 2052
IRBA Registration number 902780E
www.harbourassociates.co.za



A handwritten signature in black ink, appearing to read 'Derek Peter Springett'.

Derek Peter Springett Pr(Eng) CA(SA) RA
IRBA registration number 470740B
B-BBEE Approved Registered Auditor

Procedures performed to verify completeness of Income

As the measured entity is neither audited nor independently reviewed we performed some or all of the following procedures to verify the accuracy, completeness, occurrence of revenue as shown in the financial statements:

- 1 Extracted a schedule of monthly revenue and performed an analytical review:
 - a Compared with prior years and budgets, obtained explanations for management regarding unusual fluctuations;
 - b Calculated and analysed the gross profit percentages and obtained explanations from management regarding unusual fluctuations from previous years or budgets;
- 2 Selected a sample of sales invoices and performed the following procedures:
 - a Confirmed that invoiced prices are obtained from approved price lists or are authorised by management;
 - b Selected a sample of signed delivery notes for goods delivered or other proof of services provided and agreed to the relevant sales invoices recorded;
 - c Re-performed calculations and additions on the invoices selected to determine their accuracy;
 - d Re-performed the castings and calculations of the sales journal (or in respect of cash sales, the sales column in the cash book and general ledger accounts);
 - d Calculated and analysed the gross profit percentages and obtained explanations from management regarding unusual fluctuations from previous years or budgets;
 - e Agreed the postings from the sales journal (or in respect of cash sales from the cashbook) to the general ledger account. Confirmed that the invoices were captured / recorded into the correct general ledger accounts;
 - f Inspected supporting documentation for a sample of credit notes for evidence that they are valid and duly authorised; and
 - g Selected delivery notes and invoices before and after year end and confirmed that the revenue is accounted for in the correct accounting period.
- 3 Obtained details of the entity's tax returns and performed the following:
 - a Compared the sum of monthly revenue declared on the VAT 201 returns to the amount of revenue reflected in the general ledger and obtained explanations for any reconciling items (such as credit notes, exempt supplies and zero rated supplies);
 - b Compared the revenue reflected in the measured entity's income tax return to that recorded in the general ledger – considered the impact of any differences for the EME Certificate; and
 - c Obtained management representation that the turnover amount declared is accurate and complete.

Procedures performed to verify black ownership

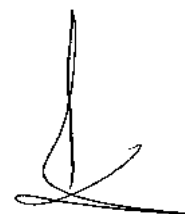
- 4 Inspected share certificates and / or founding document for details of individual owners;
 - a Inspected the ID's of the owners to establish whether or not the "Black Owners" meet the requirements for recognition, namely Black, Coloured, Indian and Chinese born in South African or naturalised before 1994, and whether male or female; and
 - b Determined the percentage interest held by such Black persons or Black women in the business.

Procedures to verify start up enterprises (Code 000 Par 6)

- 5 In case of start-up enterprises, obtained the measured entity's registration documents and reviewed them to ascertain whether the entity has been in operation for less than 12 months.

Procedures to evaluating whether the EME is a value-adding supplier

- 6 Calculated the net profit + labour cost, if greater than 25% of annual turnover then an entity is regarded as a value added supplier.

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