

# *Broad-Based Black Economic Empowerment Verification Certificate*

## **Mirror Images (Pty) Ltd**

**Certificate No: 01/B-BBEE: EME/26/02/2014/002**

Registration no: 2007/013594/07  
 Physical Address: 82 Skateboard C/O Jim Fouche  
 Weltevreden Park  
 VAT number: 4930239811

<b>Verification standard applied:</b>	<b>Codes of Good Practice on Black Economic Empowerment</b>
<b>Issue of the rating standard applied:</b>	<b>Section 9 of the B-BBEE Act 53 of 2003</b>
<b>Scorecard applied:</b>	<b>Exempt Micro Enterprise Scorecard</b>
<b>Size of the enterprise: (turnover)*</b>	<b>Exempt Micro Enterprise &lt;R5 million annual</b>

<b>Broad Based BEE status level</b>	:	<b>A level 4 contributor to B-BBEE</b>
<b>BEE procurement recognition level</b>	:	<b>100%</b>
<b>Black Ownership</b>	:	<b>0%</b>
<b>Black Women Ownership</b>	:	<b>0%</b>
<b>Value Adding Supplier (Yes/No)</b>	:	<b>No</b>

Although the abovementioned is the current level of income and is closely related to the economic indicators, it may be more or less in future. Consequently, this Certificate does not serve as a guarantee that the income reflected will continue at the same levels. Where the entity is a start-up enterprise this EME Certificate is valid only for contracts with a single value of less than or equal to R 5 million. Should the contract value being tendered for be higher than R 5 million and less than R35 million, the EME will be required to submit a QSE Verification Certificate with any tender. For contracts over R35 million a B-BBEE Verification Certificate based on the Generic Codes must be submitted

Based on certain procedures performed, as set out on the following page, we have determined that the income is less than R5 million. Based on certain procedures performed, we have determined that the level of Black Ownership / Black Women Ownership is as set out in this Certificate. Our conclusion is subject to an inherent limitation in that our procedures performed were on historical financial information that has not been subject to audit or review.

  
**VGA Chartered Accountants Incorporated**  
 Per: H Nieuwoudt 507160B  
 Registered BBBEE Auditors with the IRBA  
[herman@vg-a.co.za](mailto:herman@vg-a.co.za)  
 083 864 0654

Date of issue: 26 February 2014  
 Expiry date: 25 February 2015  
 Period of validity: 12 Months

Name of measured entity: Mirror Images (Pty) Ltd

Certificate No: 01/B-BBEE: EME/26/02/2014/002

Expiry Date: 25 February 2015

B-BBEE Approved Registered Auditor: VGA Chartered Accountants Inc.

Full Name: H Nieuwoudt CA(SA)

B-BBEE Approved Registered Auditor Registration No.: 507160B



#### Procedures performed to verify completeness of Turnover

As the measured entity is neither audited nor independently reviewed we performed the following procedures to verify the accuracy, completeness, occurrence of revenue as shown in the financial statements for the period ending 28 February 2013:

1. Obtained a copy of the financial statements for the period ending 28 February 2013.

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

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

**[A value-added supplier multiplies the procurement spend of the customer by 1.25%]**

#### Procedures to evaluating the level of black ownership

3. There is no black ownership in this company.