



Assessment of Professional Competence December 2024 Tasks Leopardis Investments (Pty) Ltd

December 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Task subject	Document	Due date
(a) Respond to Cheswill Moos' email regarding the procedures that will provide the required assurance on the revenue component of Café Rapide's EBITDA for its FY2024 by – <ul style="list-style-type: none"> identifying and explaining any concerns you have with the procedures proposed by Tom Moos; and proposing any additional procedures that should be performed to ensure that the revenue component of Café Rapide's EBITDA is not overstated. 	A	4 December 2024
(b) Prepare a response to Phumzile Teke-Dlamini to provide her with the following: <ul style="list-style-type: none"> Feedback on the journal entries Gill prepared for Leopardis in which you identify and briefly explain any potential errors and omissions; and The pro-forma consolidation journal entries that Leopardis should prepare in respect of the acquisition of Café Rapide. 	B	4 December 2024
(c) Respond to Cheswill Moos' email regarding the sustainability of Café Rapide's business model and its future revenue streams, and the communication by Leopardis regarding its investment in Café Rapide to Weetland.	C	4 December 2024

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Task subject	Document	Due date
<p>(d) Respond to Cheswill Moos' email regarding the proposed capital raising initiative and Belinda's email to him (containing proposed details of REIFSA's potential investment in Leopardis). In particular –</p> <ul style="list-style-type: none"> • briefly comment on any income tax implications for Leopardis, should it issue the convertible debentures (comment on the implications from when they are issued until they are converted); • briefly comment on the income tax implications for Leopardis with regard to the proposed preference shares. Also, whether Leopardis would have to withhold dividends tax on the preference share dividends paid given that REIFSA is a business trust; and • critically analyse and compare the funding proposals and indicate, with reasons, which alternative is more attractive for Leopardis at this stage. 	D	4 December 2024
<p>(e) Respond to Phumzile Teke-Dlamini's email regarding the VAT implications of the SaaS agreements and Lerato Molote's email to her. Review and provide feedback to Lerato Molote on whether –</p> <ul style="list-style-type: none"> • she has correctly accounted for the VAT on each of the items / components outlined in her email; and • it would be possible to submit corrections to the filed VAT returns in the event that there were errors based on Lerato Molote's calculations. Keep your feedback brief. 	E	4 December 2024
<p>(f) Respond to Phumzile Teke-Dlamini's email regarding the key risks facing Renovare, by –</p> <ul style="list-style-type: none"> • documenting the risk-mitigating techniques that Renovare should employ for each of the four key risks identified by Phumzile; and • describing four key risks that Renovare faces in addition to those listed by Phumzile. 	F	4 December 2024
<p>(g) Respond to Jandri's email, by –</p> <ul style="list-style-type: none"> • advising on the possible implications that the information discovered by Jandri may have on Zlisk and Leopardis; • suggesting what actions Leopardis could take now that it is aware of Seal's disclosures and the news article; and • explaining two things Leopardis got right and two things the company needs to work on in terms of creating sustainable wealth and making a meaningful difference in the South African society. 	G	4 December 2024

Leopardis Investments (Pty) Ltd is a fictitious company, and all events as well as the names of all persons associated with this company, as mentioned in this Assessment of Professional Competence, are purely fictitious in nature and any resemblance to real persons, living or dead, or to an actual business entity, is purely coincidental