

Our Ref: D4/3

To whom it may concern

## USE OF IRBA LOGO

The IRBA does not allow any Registered Auditors (RAs) to use its logo, including on B-BBEE verification certificates or any related documentation. The IRBA also does not permit the use of its logo on any stationery or websites of RAs.

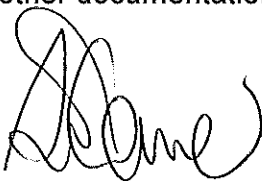
The reasons for this are:

- The use of the IRBA logo may be interpreted by the public as being that the Certificate, Report or other documentation on which it is used is correct in substance, and we cannot provide any such guarantees or be perceived to provide any such guarantees. The IRBA therefore does not want the use of its logo to denote any suggestion that the IRBA vouches for the substance of the Certificate, Report or other documentation emanating from an RA or a firm registered with the IRBA.
- With reference to B-BBEE verification certificates, previously the use of the SANAS logo on such a certificate meant that the verification agency who issued the certificate had performed at least one site visit to the client. The IRBA does not want a similar connotation, or the perception thereof, to be made by the use of our logo.
- An electronic logo may easily be copied and used by persons who are not RAs, and we wish to avoid the possibility of any such fraudulent use of our logo.

You may confirm the registration of an RA on the RA search facility on the IRBA's website. You can search for an RA by surname, search for a firm registered with the IRBA and confirm whether an RA is approved by the IRBA to provide B-BBEE verification assurance services.

You may also call the IRBA Registry on 087-940-8800 or email [registry@irba.co.za](mailto:registry@irba.co.za) to confirm such registration.

It is important to note that the IRBA cannot verify the substance of any Report or Certificate or other documentation emanating from an RA or a firm registered with the IRBA.



PJ O'Connor  
Director: Legal