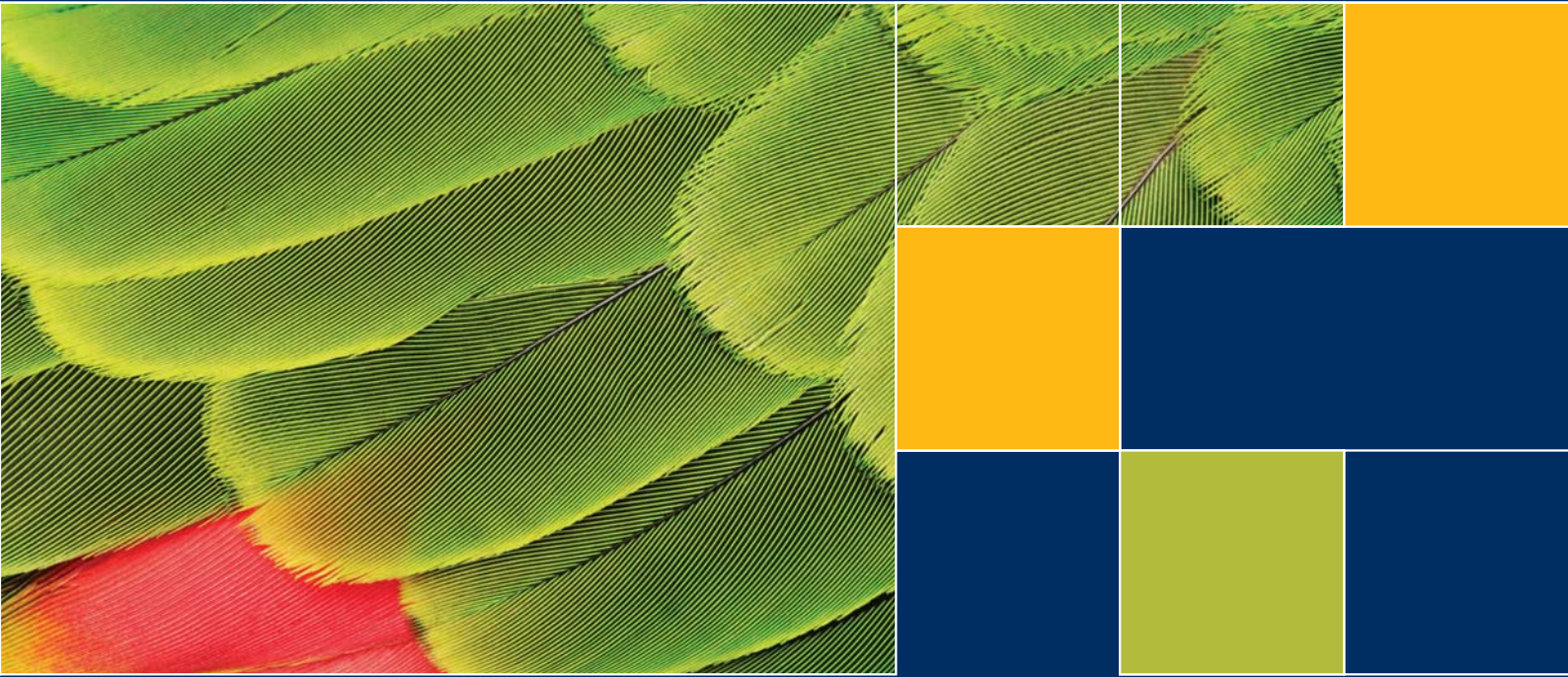


The Network



Services provided by the Horwath Network

Assurance and Corporate Services

- Audit
- Client Accounting
- Secretarial
- Tax Compliance
- Property Administration
- Corporate Finance
- Software Solutions

Wealth Management

- Financial Services
- Employee Benefits
- Estate Services

Advisory Services

- Forensics
- Tax Consulting
- Hotel, Tourism and Leisure
- Alternative Dispute Resolution

Disclaimer:

Crowe Horwath International Association is a Swiss Verein. Each member of Crowe Horwath is a separate and independent legal entity.

In a continuously developing economy, one learns the value of ingenuity, commitment and quality

Established in Johannesburg in 1928, the firm is deeply rooted in the foundation of both a city built on the world's biggest gold rush and a national economy that is the heartbeat of the continent.

Today, Horwath Leveton Boner has 14 partners and over 120 employees. Its expertise, honed over the decades, focuses on solutions based on its clients' particular needs, custom-crafted services within the framework of governing regulations. The firm's legacy of contributing to the success of many small and medium enterprises, in varying sectors of business, continues unabated.

Partners and qualifications

Mark Watson	CA (SA)
Louis Defries	CA (SA)
Peter Katz	CA (SA)
Stephen Bernstein	B.Compt (Hons), CA (SA)
Rossana Carusi	B.Com, B.Acc, CA (SA)
Mervyn Mittel	B.Com, CA (SA)
Rui Fernandes	CA (SA)
Selwyn Bloch	B.Com, CA (SA)
Gerry Abrahams	CA (SA)
Edwin Selbst	B.Com, B.Acc, CA (SA)
Craig George	CA (SA)
Mark Bellon	CA (SA)
Gary Kartsounis	CA (SA)
Raakesh Khandoo	CA (SA)
Ross Potgieter	CA (SA)

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A firm of multi-disciplinary professionals born out of a diversity of clients

Horwath Zeller Karro today is a far cry from the one-man audit and accounting practice founded in 1937. Due to the diversity of its clients over the years - ranging from small owner-managed businesses to large corporations and non-governmental organisations (NGOs) - it has had to acquire specialist expertise for which it has become renowned today.

Of the 10 partners and over 80 employees, many have attained postgraduate and international qualifications in various subjects. Specialised areas of operation include estate planning, income tax, value-added tax, computers, leisure and tourism, curatorships, exchange control, labour dispute mediation and financial management advice to owner-managed businesses.

The firm leverages this knowledge wherever possible and even designs its audits to generate meaningful advice for management.

Partners and qualifications

Kent George Karro	B.Com (Hons)(Tax), CA (SA), CPA (ISR), CFA (SA), AAPA (UK)
Ronald George Glass	CA (SA), AAPA (UK)
Joel David Berkowitz	CA (SA)
Clayton Isaac Jonkers	B.Compt (Hons), CA (SA), CFA (SA)
Gil Costa Gorgulho	B.Com (Hons)(IS), CA (SA)
Ethel Irene Hamman	PGDA, CA (SA)
Yolanda Wilhelmina Rybnikar	B.Acc, B.Compt (Hons), B.Com (Hons)(Tax), CA (SA)
Sean Graham	B.Com, B.Compt (Hons), CA (SA)
Robert Joachim Spies	B.Com (Hons), CA (SA), CFP
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Horwath Mahomed Omar Paruk

Durban

Personalisation and specialisation - the secrets to our success

Horwath Mahomed Omar Paruk has grown to be one of the most respected firms in Kwa-Zulu Natal. The firm has acquired a diverse client base ranging from family-owned businesses to unlisted public companies and also operates a specialised property administration division.

The practice comprising of 6 partners and over 80 staff is able to offer a variety of general and specialised services ranging from routine auditing and accounting to a variety of business consulting services. In addition to this expertise, we offer direct and open communication with our clients on all matters of a strategic or operational nature.

Our head office is located in the central business district of Durban, close to the scenic Durban Harbour and Yacht Mole. Our Stanger office lies approximately 80km north of Durban close to Blythedale. Stanger is home to King Shaka's memorial monument and part, not only of the Zulu Heritage Route, but the proposed Sugar Route as well. Both offices are approximately 40km north and south of Durban's new King Shaka airport.

Partners and qualifications

Hussun Omar	B.Com, Dip. Acc, CA (SA)
Ahmed Mahomed	B.Com, CA (SA)
Yusuf Paruk	B.Acc, CA (SA)
Farouk Haffejee	B.Com, B.Compt (Hons), CA (SA)
Mahommed Motala	B.Com, PG Dip. Acc, CA (SA)
Razia Timol	B.Com (Hons), CA (SA)

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Horwath Mahomed Omar Paruk

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Botswana

Striving to facilitate economic growth for our clients through professional competence and behaviour whilst building lasting business relationships

Horwath Gurugroup was established in 1983 in Botswana's capital, Gaborone. Approximately 450 kilometres northeast of Gaborone, is the city of Francistown where the firm also operates.

The two partners and approximately 45 employees provide audit, assurance, accounting as well as a wide range of consulting services including business advisory and information technology services.

Partners and qualifications

Guru Gurumoorthi

B.Com, F.C.P.A. (Bots), C.I.A. (USA), A.C.A. (India),
A.I.C.W.A. (India), Grad.C.S. (India)

Jayaraman Ananthapadmanaban

B.Com, A.C.P.A. (Bots), A.C.A. (India)

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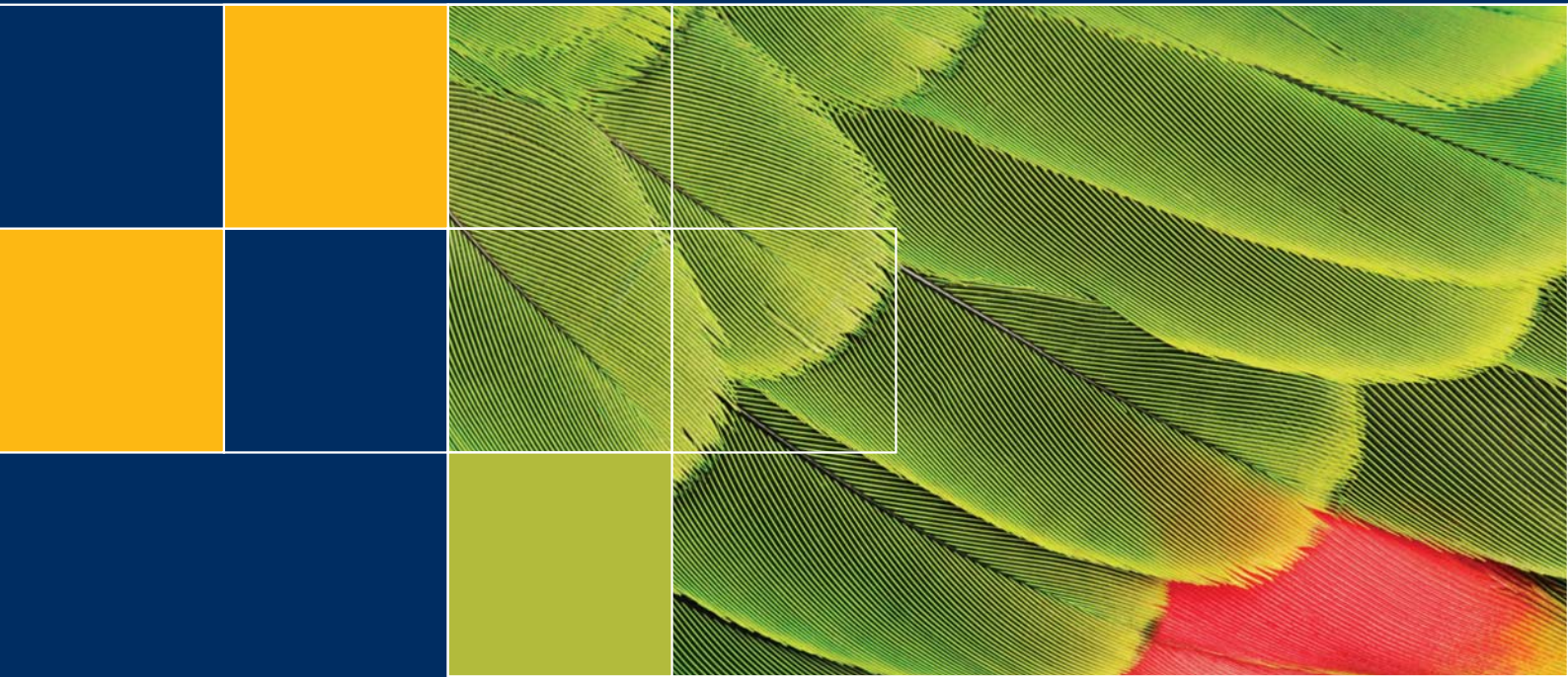
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