



**MEMBER**

**Independent Reviewer (SA)**

**THIS IS TO CERTIFY THAT**

**Ross Thomson**

has satisfied the requirements of the South African Institute of Professional Accountants (SAIPA); and is authorised to provide services as stipulated in the Constitution, By-laws, and member manual of the Institute.

**PRESENTED UNDER THE COMMON SEAL OF  
THE INSTITUTE AT JOHANNESBURG.**

**PREM GOVENDER**

Chairman

**2024-12-31**

Valid until

**SHAHIED DANIELS**

Chief Executive

**21611**

Membership number



This certificate is the property of SAIPA and must be returned or destroyed on cessation of membership.

SAIPA has confirmed the above information, for digital certification and sharing by PrivySeal Limited,  
at 12:44 PM (Africa/Johannesburg) on 02 May 2024



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