

T10

**AFFIDAVIT & ANNEXURE
OF
PETRUS STEPHANUS
VENTER**



**JUDICIAL COMMISSION OF INQUIRY INTO ALLEGATIONS OF STATE CAPTURE,
CORRUPTION AND FRAUD IN THE PUBLIC SECTOR INCLUDING ORGANS OF STATE**

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AFFIDAVIT PETRUS STEPHANUS VENTER

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I, the undersigned

Petrus Stephanus Venter

Do hereby make oath and state:

1.

I am an adult male residing in the Krugersdorp area, Gauteng.

2.

I understand that in my statement I may incriminate myself in respect of potentially serious offences. In addition, I failed to report these acts as apparently required in terms of section 34 of the Prevention and Combating of Corrupt Activities Act, 12 of 2004. I give this evidence freely and voluntarily. I have not been offered an incentive or reward.

3.

I submit this affidavit with no allegiance to either Bosasa Operations (Pty) Ltd (Bosasa) and its subsidiaries, Mr Gavin Watson (Mr Watson) or Mr Angelo Agrizzi (Mr Agrizzi). Bosasa is now known as African Global Operations (Pty) Ltd.

4.

I have previously signed an affidavit in respect of the aspects that will be covered within this current affidavit. I did not prepare the affidavit (hereinafter referred to as the 'first affidavit') freely and voluntarily and I signed the affidavit under duress as will be detailed below. I also submit that although various portions of my first affidavit were edited or added to by Mr Agrizzi, the majority of the occurrences and detail described is factually

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correct. I will comment on the aspects in my first affidavit which are factually incorrect later in this affidavit. I can confirm that:

- 4.1 The paragraphs wherein certain information was added by Mr Agrizzi into my first affidavit, is in respect of paragraphs 9, 17, 21-25, 26, 27, 28, 31, 32 and 33;
- 4.2 The contents of the information contained within paragraphs 1 - 4, 8, 10, 13, 16, 18, 19, 20 and 35, of my first affidavit, is correct;
- 4.3 The contents of the information contained within paragraphs 5, 7, 11, 12, 14, 15, 29, 30 and 34 of my first affidavit is correct; however, I have included information and detail in this affidavit, in order to clarify certain aspects.

5.

This previous affidavit was dated and signed by me on the 18th December 2017, at Mossel Bay. This affidavit was submitted to the Commission into allegations of State Capture ("the Commission"), attached to the affidavit of Mr Angelo Agrizzi as **Exhibit "S8"** per pages **AA-921 to AA-1241**, without my consent.

6.

I wish to submit this affidavit in order to clarify certain points from my first affidavit and elaborate on the circumstances as to how the first affidavit was drafted and signed, as well as my involvement with the Bosasa Group, including the following matters:

- 6.1 My completion of tax returns on behalf of former officials of the Department of Correctional Services, Mr Linda Mti (Mr Mti) and Mr Patrick Gillingham (Mr Gillingham);
- 6.2 The payment of cash to Mr Gillingham; and
- 6.3 The use of entities for the payment of monies to other specified entities and/ or individuals on the instruction of Mr Watson, Mr Agrizzi and Mr van Tonder.

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7.

My qualifications are as follows:

- 7.1 I obtained a Higher Diploma in Cost and Management Accounting in approximately 1993;
- 7.2 In or around 2006 I obtained a Higher Diploma in Tax; and
- 7.3 In or around 2008 I obtained a Post Graduate Diploma in Financial Planning.

8.

I confirm my history of employment as set out in the first affidavit, which is detailed as follows:

- 8.1 I was employed as an auditor with the South African Revenue Services (SARS) from December 1991 to August 2004;
- 8.2 A colleague of mine, a Chartered Accountant by profession, conducted an audit on Bosasa on behalf of SARS. During my last year with SARS, I also became involved in the audit on Bosasa, where I met Mr van Tonder and Mr Tony Perry from Bosasa;
- 8.3 Before the conclusion of the audit, I terminated my services with SARS. I resigned from SARS on 31 August 2004 and joined an auditing firm Bester Viljoen on 01 September 2004;
- 8.4 A couple of months later, after joining the Bester Viljoen practice, one of the partners and I, approached Tony Perry and Mr van Tonder of Bosasa to take over the audit and tax services of Bosasa;
- 8.5 Shortly thereafter Bester Viljoen was appointed as the external auditors and tax consultants by Bosasa. We then performed the annual statutory audit, company secretarial services and tax related services for Bosasa from around early 2005 onwards;

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8.6 The name of the firm I was employed by, changed from Bester Viljoen Inc. to Maseng Viljoen Inc. in or around 2009, and then to D'Arcy-Herrman Inc. in or around 2013.

9.

D'Arcy-Herrman Inc. were the external auditors for Bosasa and performed auditing, tax and company secretarial type services for Bosasa. I was involved on the tax side of the business and other staff from within the audit division of D'Arcy-Herrman Inc. performed the auditing services. To my knowledge Bosasa did not employ any internal auditors.

10.

Since 2004, I had a very good relationship with Mr van Tonder, the former Chief Financial Officer (CFO) of Bosasa. Mr van Tonder and I became very good friends and he invited me on various hunting trips. My former employer, D'Arcy-Herrman, was aware of these trips. Mr Nellis Wolmarans (Mr Wolmarans), one of the audit partners of the firm, also accompanied myself, Mr van Tonder and others on hunting trips on more than one occasion.

11.

Around 2014, there were various audit queries raised by SARS in respect of a company, SeaArk (Pty) Ltd, a subsidiary of Bosasa. I refer to this in paragraphs 21 to 25 of the first affidavit. In this regard, I can confirm that Mr Watson wanted to retain the status of the 'assessed loss' of R138 498 378.00, which was calculated by SeaArk and confirmed by D'Arcy-Herrman Inc. through the external audit of SeaArk's annual financial statements (AFS). If this assessed loss was disallowed by SARS, this would have had the implication of immediate and future profits being taxed. Subsequent to the SARS audit, which allowed the assessed loss, the manner of operations changed. SeaArk was then utilised as a supply chain company, whereby purchases were processed through this entity on behalf of Bosasa. SeaArk was also utilised to rent out catering equipment. Through this change, the assessed loss was utilised against the profits from the purchases for Bosasa operations.

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12.

In addition, with regards to paragraphs 21 to 25 of the first affidavit which relate to SeaArk, I wish to clarify the following:

- 12.1 Mr Agrizzi testified to the Commission that I informed him that transactions relating to SeaArk's assessed loss were fraudulent and that I advised Bosasa to create and manufacture fraudulent invoices in order for Bosasa to be successful in the SARS audit. This is untrue. I worked closely with Dr Daniel Erasmus (Dr. Erasmus), who is a well-known International tax attorney, on this matter. Based on information provided by Mr van Tonder to D'Arcy-Herrman Inc and Dr. Erasmus, we prepared our submissions to SARS. I did not advise Bosasa to create and manufacture fraudulent invoices. I worked with Mr van Tonder on this case and I cannot recall that I have ever spoken to Mr Agrizzi about this case;
- 12.2 I did however advise Bosasa that rental is considered to be a trade in terms of the Income Tax Act, 58 of 1962; and if they could rent the catering equipment from SeaArk, then they will be able to retain the assessed loss;
- 12.3 I note that various portions from these paragraphs were copied from the affidavit of Mr van Tonder (see paragraph 50 in Mr van Tonder's affidavit dated 28 January 2019, which was annexed to the Commission as **Exhibit "T1"** per pages **AJVT-001 to AJVT-111**. I believe they were copied into the first affidavit sent back to me by Mr Agrizzi; although, I do note that in certain instances the wording is not exactly the same with some changes and additions.

13.

The services of Tax Risk Management ("TRM") Services, an entity associated with Dr. Erasmus, were procured by the Bosasa Group, as detailed below:

- 13.1 Mr Van Tonder and Mr Agrizzi requested me to register a new company because they did not want the invoices from TRM to go through Bosasa. TRM is an entity that renders professional tax services to a variety of corporations and firms;

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- 13.2 The explanation given to me for this, was that Dr. Erasmus is well known as a litigator against SARS and they did not want Bosasa to be directly associated with Dr. Erasmus, as this could draw attention to them, particularly from SARS. They therefore wanted to keep the use of Dr Erasmus' services one step further away from Bosasa;
- 13.3 Instead of registering a new company, I informed Mr van Tonder that a family member of mine, had a dormant company which we could take over. As a result of this, I took over the company named Miotto Trading and Advisory Holdings (Pty) Ltd (Miotto) of which my family member was the sole director and shareholder of the company;
- 13.4 The manner in which we then operated was that I would receive an invoice from TRM for tax services (and later legal and consultancy services) and then take it to Mr van Tonder, who would then assist me with the wording of a new invoice, which I would issue from Miotto to Bosasa;
- 13.5 At a certain stage after the services of TRM had been utilised, I was instructed to increase the value on the invoice from Miotto to Bosasa, in order to include a commission on the TRM invoice. This instruction came directly from Messrs. Agrizzi and van Tonder;
- 13.6 Examples of an invoice from TRM to Miotto and a subsequent invoice from Miotto to Bosasa are attached hereto as follows:
- 13.6.1 An invoice from TRM to Miotto dated 30 September 2016, in the amount of R 31,286.81, attached hereto per **9 "PV 1(1)"**;
- 13.6.2 An invoice from Miotto to Bosasa dated 07 October 2016, in the amount of R 48,006.91, attached hereto per **Annexure PV "1(2)"**.
- 13.7 The Miotto invoice would then be signed off by both Messrs. van Tonder and Agrizzi and the amount was paid over to Miotto. After the amount came in, I would pay the TRM invoice at the original amount and the commission on the invoices was then split equally between Messrs. van Tonder, Agrizzi and myself;
- 13.8 I would get an instruction from both Mr Agrizzi and Mr van Tonder as where to pay their commissions to;

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13.9 I did question this, but I was told to keep quiet by both Mr Agrizzi and Mr van Tonder, who both signed off on all the transactions and they told me that nobody would question this;

13.10 I confirm that the following payments were made from Miotto:

13.10.1 A payment of R 450,000.00 towards the purchase of the Porsche Cayenne of Mr van Tonder;

13.10.1 R 25,000.00 towards the service of Mr Agrizzi's Porsche; and

13.10.2 Payments to Blake's Travel on behalf of Mr Agrizzi;

13.10.3 Various payments to Ms Debbie Agrizzi (Mr Agrizzi's wife).

13.11 I utilised my portion of the commission received into the Miotto account for various personal expenses. I have subsequently declared this as income to SARS.

14

The invoicing from TRM to Miotto stopped when Mr Agrizzi left Bosasa. The last invoice issued from Miotto to TRM was in January 2017. Mr Agrizzi left Bosasa during December 2016 (he went in for a medical operation during December 2016 and never returned to Bosasa). I then instructed TRM to invoice Bosasa directly.

15

At the beginning of 2016, Mr van Tonder approached me to take over Consilium Business Consultants (Pty) Ltd (Consilium), a company which belonged to Dr. Jürgen Smith (Dr. Smith). Dr. Smith had been diagnosed with cancer and wanted to leave the company as soon as he could. Consilium is a labour broker company that employs people for Bosasa. I discussed the opportunity to take over the company from Dr. Smith with a family member who accepted the opportunity to become involved with Consilium. In paragraph 9 of my first affidavit, reference is made to payments from Consilium. To my knowledge, all the family members of Mr Gavin Watson who are on the Consilium payroll, do render a service to the Bosasa Group and employment contracts are in place. Consilium has their own auditor, who was appointed by Dr. Smith a number of years ago. As Consilium

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is a labour broker company, the auditors would have checked the employment contracts. In addition to the above, with regards to Consilium, I can state that:

- 15.1 Consilium would raise three invoices to Bosasa Operations / African Global Operations, Sondolo and Bosasa Youth Development Centres on a monthly basis, in order to recover the fees and salaries paid by Consilium;
- 15.2 I paid various other employees such as Mr Sesinyi Seopela salary per month via Consilium.

16

During November 2017, I was contacted by Mr Agrizzi and Mr van Tonder who requested me to visit them at the house of Mr Agrizzi in Fourways. At the house I was told that I should type a statement to reveal the illegal activities of Mr Watson, and that they would assist me in doing so. I then drafted an affidavit as follows:

- 16.1 I was requested to type my personal details and the introduction with my personal details. They explained to me how the statement should be drafted and what contents I should put in;
- 16.2 My draft affidavit was done on my laptop initially, and I noted that Mr van Tonder also had an affidavit in his name, open on his laptop. Mr van Tonder and I were sitting next to each other and certain information would have been passed between us whilst we were sitting together;
- 16.3 Mr Agrizzi reminded me of certain occurrences and also dictated the wording of certain of paragraphs to me. I also printed some documents and handed them to Mr Agrizzi, including the proof of certain payments made by me from Miotto for:
 - 16.3.1 The legal costs of Mr Hlaudi Motsoeneng;
 - 16.3.2 The benefit of Morako/ Moroka Consultants; and
 - 16.3.3 ABSA Bank with the beneficiary named "EFG2" and the description referenced as 'social development'.
- 16.4 I spent several hours at Mr Agrizzi's house that specific day whilst we were working on the statement; however, my affidavit was not finalised there and then.

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On the same date, whilst compiling the affidavits, Mr Frans Vorster brought Mr Carlos Bonifacio, an employee of Bosasa, to Mr Agrizzi's house. When Mr Bonifacio arrived, Mr Agrizzi ordered everybody to leave their cell phones in the dining room. When Mr Agrizzi told us this, I knew that he was going to do something and he did not want us to record the conversation. Mr Agrizzi then requested Mr Bonifacio to draft a similar statement. I recall that Mr Bonifacio expressed his concern that he was about to go on pension early the following year; and that he did not want to jeopardise his pension. During this discussion Mr Agrizzi offered Mr Bonifacio a cash payment of approximately R 500,000.00 for the information that Mr Bonifacio was to provide in his statement.

18

Due to other obligations I could not stay longer and had to leave from Mr Agrizzi's house, although my draft statement was not complete. Mr Agrizzi informed me that he would work on my draft statement and send it to me once he had completed it. I cannot recall if I gave Mr Agrizzi the draft statement or sent it to him on email.

19

I would like to state that I was not happy at the time to be part of the process to draft a statement; however, Mr Agrizzi was very intimidating and showed me the files full of evidence they had accumulated against Mr Watson and Bosasa. The entire patio table was full of files which made me really scared. It was clear that Mr Agrizzi wanted to destroy Mr Watson.

20

During November and December 2017, I received several phone calls from Mr Agrizzi, but I kept on avoiding his calls. Mr Agrizzi then made various threats pertaining to my career in an attempt to intimidate and blackmail me, in order to get me to sign the statement. Mr Agrizzi used Telegram messages with a very short self-destruct timer (the message

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disappeared within seconds). I cannot recall the exact wording, but it was something like "you better make the right decision, otherwise you will go down with Watson".

21

Whilst at Mr Agrizzi's house during November 2017, he mentioned to me that as I shared in the "commission" from the TRM transactions and personally benefitted, if this was exposed, my career would be destroyed. Mr Agrizzi also threatened to expose me for having renovations made to my house many years ago, which had been paid for by Bosasa. The renovations referred to was when I previously built a boundary wall at my residence. Mr van Tonder referred Riekele Construction to me for a quotation; whereafter I asked them to perform the construction. Mr van Tonder informed me that Riekele Construction did all the construction work for Bosasa, and after the wall was constructed they did not allow me to pay for it. They then paid the cost, being approximately R 100,000.00.

22

The above threats were made in order to get me to depose to the affidavit and in December 2017, I decided to meet with Mr Agrizzi and Mr van Tonder at a restaurant near Lanseria Airport. I met them in the morning before I flew down to my family in Mossel Bay. During this discussion:

- 22.1 Mr Agrizzi showed me a flowchart indicating his step by step action plan depicting how he will take over some of the contracts from Bosasa; or alternatively how he will sabotage Bosasa. I can't remember why, but Mr Agrizzi left the flow charts with me; copies of which are attached hereto per **Annexure "PV 2(1)"**;
- 22.2 At the time I recalled having heard this explanation from Mr Agrizzi on a previous occasion. When I searched my photographs I came across a photograph which I took on 10 November 2017, when Messrs. Agrizzi and van Tonder came to see me at my offices. Mr Agrizzi drew part of his plan on the white board and I took some photographs of the drawing which is in his hand writing. A copy of the photographs are attached hereto per **Annexure "PV 2(2)"**;

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- 22.3 Mr Agrizzi explained to me that I had to sign the statement as this was a crucial part of his plan as indicated on the flow charts. Mr Agrizzi asked if I was going to sign the statement and told me that I would go down with Mr Watson if I did not sign the affidavit;
- 22.4 Because I was scared of Mr Agrizzi and the threats that he had made, I told him that I would sign the statement.

23

I then left to go on holiday with my family in Mossel Bay and Mr Agrizzi emailed me the final version of my affidavit. I cannot recall the exact date when the document was emailed to me as I cannot locate the email; however, I recall that the "file properties" of the document reflected that Mr Agrizzi had 'modified' the document. As detailed in this affidavit, Mr Agrizzi made various changes to the first affidavit that I had initially prepared.

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Mr Agrizzi also called me (all these calls were made via "Telegram") several times whilst I was on holiday with my family and told me that I should print the statement, take it to the Police Station, sign it there and then scan and mail it back to him. Due to the fact that I was on holiday with my family and I did not want Mr Agrizzi to ruin my time with my family; consequently, I signed the affidavit and sent it back to him. I never gave the original signed affidavit to Mr Agrizzi, as I thought that it would be my proof one day to show that I only sent him the signed copy, to get him off my back.

25

Although the first affidavit makes mention that I signed the affidavit out of my own free will, I reiterate that this was not the case. I signed the affidavit under duress due to the constant harassment from Mr Agrizzi. After I sent a copy of the affidavit to Mr Agrizzi, he backed off and all intimidation stopped.

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26

Subsequent to the above, in December 2017, one of the Audit Partners for D'Arcy-Herrman Incorporated, Mr Wolmarans received an SMS or WhatsApp message from Mr van Tonder, informing him that certain people wanted to speak to him about illegal activities within Bosasa. The audit partner forwarded this message to me; however, unfortunately I no longer have a copy of the message.

27

Mr Agrizzi told the Commission that I turned against him / didn't want to be a whistleblower anymore and mentioned that this happened during January 2018. This is not true as I continued interacting with Mr Agrizzi after January 2018, as follows:

- 27.1 During February 2018, Mr Agrizzi asked me for financial information on Bosasa as he was aware that I was doing the provisional tax for Bosasa. I tried to give him as little as possible and explained to him that I did not have access to detail. As far as I know, Mr Agrizzi obtained information from various people who were working in the accounts department at Bosasa;
- 27.2 During April 2018, we still had contact and Mr Agrizzi forwarded me various photos of invoices via WhatsApp or Telegram (I am not sure which one it was), which I assume were leaked to him from the Bosasa accounts department;
- 27.3 Mr Agrizzi wanted me to print those invoices, put them in an envelope and take them to Mr Watson. This was on a Friday afternoon. Mr Agrizzi said that I was to tell Mr Watson that somebody had delivered the invoices anonymously to my office. I felt very uncomfortable and tried to get out of doing this by telling Mr Agrizzi to leave it till the Monday. Mr Agrizzi however insisted that I print the invoices and do it on that Friday;
- 27.4 I did as was asked from me and took the invoices in an envelope to Mr Watson. Mr Louis Passano (Mr Passano) was also present at the time. Mr Watson and Mr Passano were very upset when they opened the envelope and saw the invoices. I informed them that it appeared that someone was leaking information from their accounts department;

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- 27.5 Mr Watson called me that same Friday afternoon and asked me to come and see him on the Monday after the weekend. When I arrived there on the Monday morning, the boardroom was full of people. Some of the Directors and senior management of Bosasa were there, as well as the gentleman whose company was invoiced. Mr Watson wanted to show me that there is nothing untoward about the invoices, therefore he introduced me to the owner of the business, to show me that he exists;
- 27.6 The internal risk advisor, Mr Andries de Jager (Mr de Jager) asked me when last I had contact with Mr Agrizzi and/ or Mr van Tonder. I was of the opinion that they, Bosasa, knew I still had contact with the two gentlemen;
- 27.7 As a result, I told them the entire story about the signed affidavit and that Mr Agrizzi would call me every morning, just to find out whether I am going to Bosasa's office, who I am going to see and why. I also had to make a decision where my loyalty was, because D'Arcy-Herrman Inc. stood to lose the Bosasa audit appointment, if I did not assure Mr Watson that my loyalty was with him and Bosasa. I then told Mr Watson that my loyalty was with him.

28

Mr Agrizzi then became upset with the fact that I walked away from him and he started blackmailing me. He threatened me via anonymous emails and also sent emails to D'Arcy-Herrman Incorporated, SAICA, IRBA, etc. In support hereof I attach hereto a copy of an email dated 21 August 2018 sent to SAICA and the Audit Partner at D'Arcy-Herrman Incorporated, per **Annexure PV 3(1)**. It can be noted that there is an email address on the email listed as PSVenterLeaks@pm.me. This was not an email address set up by me and to my knowledge this was set up by Mr Agrizzi.

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The final blow was when Mr Agrizzi released a copy of my unsigned, and then later, my signed affidavit. A copy of an email dated 27 August 2018, where the unsigned affidavit was sent to my former employer, D'Arcy-Herrman Inc, is attached hereto per **Annexure PV 3(2)**. I was immediately suspended and later resigned in September 2018.

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I will comment on the aspects in the first affidavit with reference to each paragraph which are factually incorrect, as detailed below.

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Paragraph 5: The contents of this paragraph are true and correct. However, I must mention that when testifying at the commission, Mr Agrizzi mentioned that he saw me on numerous times at the canteen with the persons mentioned in paragraph 5. This is not true, as I have only been to the canteen with Bosasa employees, approximately 10 times since I started doing work for the Bosasa Group, over a 14 year period.

32

Paragraph 7: The contents of this paragraph are true and correct. In this regard:

- 32.1 I completed the tax returns of Mr Mti from approximately 2013 onwards and Mr Gillingham's tax returns from 2012 onwards;
- 32.2 I asked both Messrs. Agrizzi and van Tonder, whether these were the two gentlemen who used to work for the Department of Correctional Services. I expressed my concern about some of the media allegations at the time and doing these gentlemen's tax returns;
- 32.3 Messrs. Agrizzi and van Tonder explained to me that nothing came from the investigation by Mr Hoffmeyer, because he presented the case in Parliament, which apparently he should not have done; I was led to understand from them, that from a legal point of view the case was thus considered to be "fruit from a poison tree" and the case was therefore closed.

33

With regards Leonora Investments, mentioned at the Commission as an entity used by Mr Mti. I can clarify that I do remember the name of a company Leonora Investments which belongs to Mr Mti, as Bester Viljoen Inc. was instructed to do the registration of the

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company. Mr Tony Perry, who was the former company secretary of Bosasa, instructed Bester Viljoen Inc. to register the company. If I remember correctly, Bester Viljoen Inc. registered various companies for Bosasa and the entity for Mr Mti was just another entity. Bester Viljoen Inc. only realised who Mr Mti was when Mr Adriaan Basson, a reporter, came to our offices and inspected the share registers and company structure of Leonora Investments.

34

Paragraph 10: The contents of this paragraph are true and correct. This was on instruction from Mr Watson. On 18 August 2017, Ms Natasha Olivier (Ms Olivier) and Ms Lindsay Watson (Ms Watson) paid an amount of R 1,187,655.48 into the bank account of Miotto from Lamocest (Pty) Ltd (Lamocest). I then paid the amount over for the legal costs of Mr Hlaudi Motsoeneng as detailed in my first affidavit. Copies of the proof of payments from the Miotto bank account in the amounts of R 600,000.00 on 20 August 2017 and R 587,656.82 on 21 August 2017, to the Majavu Inc. Trust account, are attached hereto per **Annexure "PV 4(1) and PV 4(2)"** respectively. Unfortunately, I no longer have a copy of the invoice provided to me to make the payments.

35

Paragraph 11: The contents of this paragraph are true and correct. However, Mr Agrizzi told the Commission that he saw the proof of payments from Miotto to Moroko Consultants when I submitted my first affidavit. To my knowledge, when the affidavit was signed and returned to him on the 18th of December 2017, Mr Agrizzi already had the proof of payments. As a matter of fact, Mr Agrizzi had all the annexures to the affidavit in his possession, when I was at his house in November 2017. I can also clarify that:

- 35.1 In September 2017, I was operating the entity known as Miotto, although I did not change the director's details into my name;
- 35.2 The person who accompanied Mr Watson, namely Syvion Dhlamini, is a director of Bosasa Youth Development Centres (Pty) Ltd;

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- 35.3 The money was paid into Miotto's account from Consilium, where-after I made the three payments on 30 September 2017, 28 October 2018 and 30 November 2017 respectively, totalling R1 350 000.00 to Moroko/ Moroka Consultants. I state Moroko/ Moroka as I note the payment records, which will be attached below, refer to both the name Moroko and Moroka Consultants;
- 35.4 I do not know Moroko or Moroka Consultants, Training & Development (Pty) Ltd;
- 35.5 The agreement drawn up by Ms Watson stated that Moroko/ Moroka will provide consulting services to Miotto for a turnaround business strategy no services were provided by Moroko/ Moroka to Miotto;
- 35.6 I am not aware what the three payments of R 450,000.00 each, were for. I was only instructed by Mr Watson to make these payments;
- 35.7 I have attached hereto proof of the three payments of R 450,000.00 from Miotto's First National Bank account, which reflect the payments were made to First National Bank account number 62373928319. These payment records are attached as "PV 5(1), 5(2) and 5(3)" respectively.

36

Paragraph 12: The contents of this paragraph are true and correct. I can also clarify that:

- 36.1 Mr Watson, did not have his own office, no secretary and no computer. On his instructions I had to make the payments. This is how he operated;
- 36.2 Ms Olivier, who made the payment of R3 million from Mr Watsons' personal account into Miotto, is the Company Secretary who had access to Mr Watsons personal bank account and bank statements;
- 36.3 I have attached hereto a proof of the payment of R 500,000.00 from Miotto's First National Bank account, which reflect the payment was made to ABSA Bank account number 4090717443 on 18 October 2017, with the beneficiary named "EFG2" and description referenced as "social development". See **Annexure "PV 6"**;
- 36.4 With reference to this payment of R500 000.00, Mr Agrizzi indicated to the Commission when asked about his knowledge of the transaction, that: (I quote his words): *"personally I didn't want to get involved, because number one, I didn't*

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believe that ...I thought you know it just can't happen, this type of transaction... ". I do not believe this statement of Mr Agrizzi to be correct, as Mr Agrizzi was very curious about this and requested the information from me;

- 36.5 Advocate Pretorius mentioned at the Commission that this information was out in the public domain and asked Mr Agrizzi *"did you release that allegations to the press"*. Mr Agrizzi's response was *"no"*. In this regard I do not believe Mr- Agrizzi, as to my knowledge he was the only person, other than me, who was in possession of this information.

37

Paragraph 14: The contents of this paragraph which relate to the aforementioned payment to the beneficiary named "EFG2" are true and correct. I can clarify that this was an instruction from Mr Watson and when I asked him what it was for, he told me the payment was towards the Andile Ramaphosa Foundation. When I asked him what the description on the Bank Statement should be, he said 'Social Development'.

38

Paragraph 15: I can comment on this as follows.

- 38.1 "The Exchange Space (Pty) Ltd", is a company which does all the marketing and branding for the African Global Group. The person who drives this process is a lady by the name of Ms Lindie Gouws (Ms Gouws). Ms Gouws has a MBA degree and is a very skilled and knowledgeable person in this field.
- 38.2 According to my knowledge, the salary she gets paid is justified by the hard work she does.

39

Paragraph 16: The contents of this paragraph are correct as I did carry out the instructions of Mr Gavin Watson; as if I did not do what was asked; I would have been moved to the side/ ignored and eventually my services would have been terminated.

AFFIDAVIT PETRUS STEPHANUS VENTER

40

Paragraph 17: The contents of this paragraph are true and correct other than the last sentence which states "*This was evident in the fact that his intention with Graham Richards was to implicate Agrizzi and Van Tonder whereas they never benefitted.*" This sentence had been inserted into the first affidavit that was sent back to me by Mr Agrizzi.

41

Paragraph 26: I note that the majority of the wording in this paragraph was copied from the affidavit of Mr van Tonder; see paragraph 57 in Mr van Tonder's affidavit; although there are slight changes to the wording. I was aware that Bosasa paid for some of the expenses towards the houses of Ms Watson. According to my knowledge, all private expenses paid went towards Mr Watson's Loan account and at year end, it was cleared out and declared as a bonus through the payroll; in addition PAYE was paid on the amount.

42

Paragraph 27: Certain portions of the wording in this paragraph were copied from the affidavit of Mr van Tonder; see paragraph 58 in Mr van Tonder's affidavit; although there are changes to the wording. Some of the information in the paragraph is correct; however, I wish to clarify that:

- 42.1 There is mention that "*Joe Gumede, a director, enquired as to the rising costs at the Lindela Repatriation Centre*". I did not have any dealings with the Lindela Repatriation Centre;
- 42.2 Mr Peter Reigers was performing duties authorising purchase requisitions and was on the payroll of Consilium. I was informed by Mr Watson that Mr Reigers was related to Mr Agrizzi and he was dismissed when things went sour between Mr Watson and Mr Agrizzi. My understanding was that Gavin Watson no longer wanted him around as he was related to Mr Agrizzi.

AFFIDAVIT PETRUS STEPHANUS VENTER

43

Paragraph 28: The wording in this paragraph has been copied from paragraph 61 in Mr van Tonder's affidavit; where the wording "*alternatively reduced on the rebate structure*" is included at the end of the paragraph in Mr Van Tonder's affidavit. I wish to clarify that:

- 43.1 Prior to the testimony of Mr Agrizzi at the Commission, I did not know the name "*Mark Taverner*";
- 43.2 I did the tax returns for Mr Gillingham and have access to these tax returns, which reflect the sources of his income which were declared. According to Mr Gillingham's tax returns, he declared income from an entity named Purple Primula over the period 01 March 2012 to 01 September 2012; and income from an entity named BEE Foods Manufacturers over the period 01 September 2012 to 28 February 2018.

44

Par 29: The contents of this paragraph are true and correct and I can clarify that:

- 44.1 I am aware of the formation of the entity Lamozeest and the sale of Software Licence agreements from Bosasa Operations (Pty) Ltd to Phezulu Fencing (Pty) Ltd to Lamozeest. The restructuring was done by a professional / legal consultant;
- 44.2 To my knowledge this was for the personal benefit of the Watson family and the cost of the sale of Software Licence agreements were realistic;
- 44.3 The monthly retainer which D'Arcy-Herrman Incorporated, my former employer, charged Consilium, included the monthly accounting and tax work for Lamozeest;
- 44.4 In this regard I have attached a copy of a document compiled by D'Arcy-Herrman Incorporated for the VAT payable by Lamozeest over the period 01 March 2018 to 30 April 2018. These documents are attached hereto per **Annexure "PV 7(1), PV 7(2), PV 7(3) and PV 7(4)"**;
- 44.5 Attached to this document are three invoices; namely two from Lamozeest to Bosasa Youth Development Centres for the monthly licence fees and one from Shazarex (Pty) Ltd to Lamozeest in the amount of R 731 880.00.

AFFIDAVIT PETRUS STEPHANUS VENTER

44.6 The invoice in the name of Shazarex (Pty) Ltd was handed to me by Mr Passano. However, I had not heard of this company prior to being handed the invoice and am not aware of what work this company performed for Lamocest, as to my knowledge, Lamocest was merely invoicing for licence fees.

45

Paragraph 30: My firm, D'Arcy-Herrman Inc. assisted with the restructuring of Phezulu Fencing (Pty) Ltd and other entities in the Bosasa Group. According to my knowledge everything was done above board. To my knowledge Bopa and Phafoga, were companies with shareholders and not trusts. As a result of the restructuring we declared the capital gains. I recall that Mr van Tonder dealt with all the financial affairs of Phezulu Fencing and the books of the company were done internally. Mr van Tonder informed me of the transactions between Phezulu Fencing and a company called Dealstream.

46

Paragraph 31: The contents of this paragraph are true and correct. This was dealt with by a professional consultant by the name of Mr Antonie van Wyk. I wish to clarify that I authored the first part of the paragraph and Mr Agrizzi inserted the remainder of the information relating to a "Call Option".

47

Paragraph 32: The contents of this paragraph are true although this was inserted by Mr Agrizzi and I submit that:

- 47.1 It is important to reveal the truth to allow a new start; as I was dragged into the wrongdoing by Mr Watson;
- 47.2 As stated at the outset of this affidavit, I have been drawn into the current fight between Mr Watson and Mr Agrizzi;
- 47.3 However, I submit this affidavit whilst not being for or against any side I also want to mention (same as Mr van Tonder and Mr Agrizzi) that Mr Watson uses people

AFFIDAVIT PETRUS STEPHANUS VENTER

and when he feels you have served your purpose, then you have a dustbin with your name on it;

- 47.4 I want to emphasise that Mr Watson does not have an office, secretary nor a computer and this way he uses people to do everything for him. In my opinion he does this on purpose so no evidence points towards him.

48

Paragraph 33: I wish to clarify that:

- 48.1 I was informed by Mr Agrizzi and Mr van Tonder that on a previous occasion the servers at Bosasa "crashed";
- 48.2 With regards to the second part of the paragraph, I confirm that during October, I was in a meeting with Mr Gavin Watson when the Information Technology (IT) lady walked past and Mr Watson called her and spoke to her in front of me;
- 48.3 Mr Watson mentioned a 'crash' of the servers in the discussion and also about a circular going out; however, to my knowledge the crash never took place.

49

Paragraph 34: The contents of this paragraph are true and correct; however, I wish to clarify that:

- 49.1 I informed Mr Watson what I had seen and heard the previous evening at Mr Agrizzi's house, during November 2017. However, in his testimony, Mr Agrizzi mentioned that Mr Watson offered me some money, which is untrue;
- 49.2 In contrast, whilst at the house of Mr Agrizzi, during November 2017, Mr Agrizzi told me that he would pay me my salary per month if I join his grouping to go against Mr Watson. The reason why we discussed this, was because I was worried as it meant I would have had to resign from my current employment by signing the statement and testifying. My concern was, who was going to pay my salary;

AFFIDAVIT PETRUS STEPHANUS VENTER

49.3 Mr Agrizzi asked me how much do I want; and showed me on his cell phone that all his investments, bitcoin, etc. are worth R80 million. So he asked me again, how much. If a recall correctly I did say R230 thousand per month, which Mr Agrizzi accepted.

50

With regards to cash schemes and the invoicing via the various entities mentioned in paragraphs 52 to 64 of the affidavit of Mr van Tonder, I can clarify that:

- 50.1 I was not involved in the invoicing for the cash via entities such as AA Wholesalers and Equal Trade. Mr van Tonder explained to me how the scheme to obtain cash operated and this was not a part of my functions;
- 50.2 With regards to AA Wholesalers, I can confirm that I knew the owner, Mr Amod, from when I was at SARS. This is a very large wholesaler and I introduced Mr Amod to Mr van Tonder;
- 50.3 On one occasion I went to the wholesaler's premises with Mr van Tonder, Mr Watson and Mr Agrizzi and I recall they did ask him about the cash side of the business. Bosasa indicated that they were interested in purchasing the business; however, the purchase never took place. I am aware that Bosasa did purchase various goods from AA Wholesalers for Lindela etc; although I was not aware of the cash scheme referred to by Mr Agrizzi and Mr van Tonder;

51

Subsequent to the signing of my initial statement and my resignation from my employment, in around September 2018, I had a meeting with Mr Andries de Jager, who asked me to have a follow up meeting with him, Mr Papa Leshabane (Mr Leshabane) and Mr Johannes Gumede (Mr Gumede), regarding an interview with Carte Blanche.

52

I subsequently had a meeting with Mr Leshabane and Mr Gumede, both Directors linked to Bosasa, at the Engedi Conference Centre on Friday the 25th of January 2019. At this

AFFIDAVIT PETRUS STEPHANUS VENTER

meeting Mr Leshabane and Mr Gumede asked me to do an interview with Carte Blanche in order to discredit Mr Agrizzi. As a result of the meeting, I was influenced to have an interview with Carte Blanche in order to discredit Mr Agrizzi and to elaborate on National Television how he blackmailed me.

53

On 28 January 2019, I was interviewed on Carte Blanche and stated that I was intimidated and blackmailed by Mr Agrizzi to sign the first affidavit. I also elaborated:

- 53.1 On how Mr Agrizzi planned to take Bosasa / African Global and Mr Watson down if they did not surrender some of the contracts to his grouping; namely Messrs Agrizzi, Andries van Tonder, Leon van Tonder and Frans Vorster;
- 53.2 That Mr Agrizzi had sent me the final version of my affidavit to sign and the errors he made with the date and place where the affidavit was signed; namely where Mr Agrizzi stated that my first affidavit had been signed at George on 19 December 2017;
- 53.3 Pointing out where the content in my statement corresponds with the content in Mr van Tonder's statement, as proof that Mr Agrizzi and or Mr van Tonder had a hand in finalising my statement.

54

I know and understand the contents of this statement.

I have no objection to taking the prescribed Oath.

I consider the prescribed Oath to be binding on my conscience.

SIGNED AT PARKVIEW ON THIS 19 DAY OF March 2019.



PETRUS STEPHANUS VENTER

AFFIDAVIT PETRUS STEPHANUS VENTER

I certify that this statement was noted down by me and that the deponent has acknowledged that he knows and understands the contents of this statement. This statement was sworn to before me and the deponents' signature placed thereon in my presence at Johannesburg on 19 March 2019 at PARKVIEW SAPS

SGT
1. 7056499
Luhlanga G

COMMISSIONER OF OATHS

LUHLANGA GODFREY

SOUTH AFRICAN POLICE SERVICE
STATION COMMANDER
2019 -03- 19
CLIENT SERVICE CENTRE PARKVIEW
SOUTH AFRICAN POLICE SERVICE

(Full names)

71 DUNDAS AVENUE
PARKVIEW SAPS

(Physical address)

SERGEANT

(Designation)

(Office)

ANNEXURE “PV 1(1)”



VAT # 4930219797
Telephone: 011 698 0329
Fax: 086 731 8063

G & C Shelf 48 CC t/a TRM Systems
P O Box 1650
Gallo Manor
1650

Tax Invoice

PSV-26

Date 30/09/16

Page 1

Document No TRM14465

Miotto Trading & Advisory Holdings (Pty)
3023 William Nicol Drive
Bryanston
2021

Deliver to
3023 William Nicol Drive
Bryanston
2021

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
MIO001	ANGELO AGRIZZI	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
PROF001	Professional fees as per attached detail			26 128.57		14.00%	26 128.57
DIS001	Disbursements			1 316.00		14.00%	1 316.00

ABSA Bank
Branch 632005
Account # 4062341438

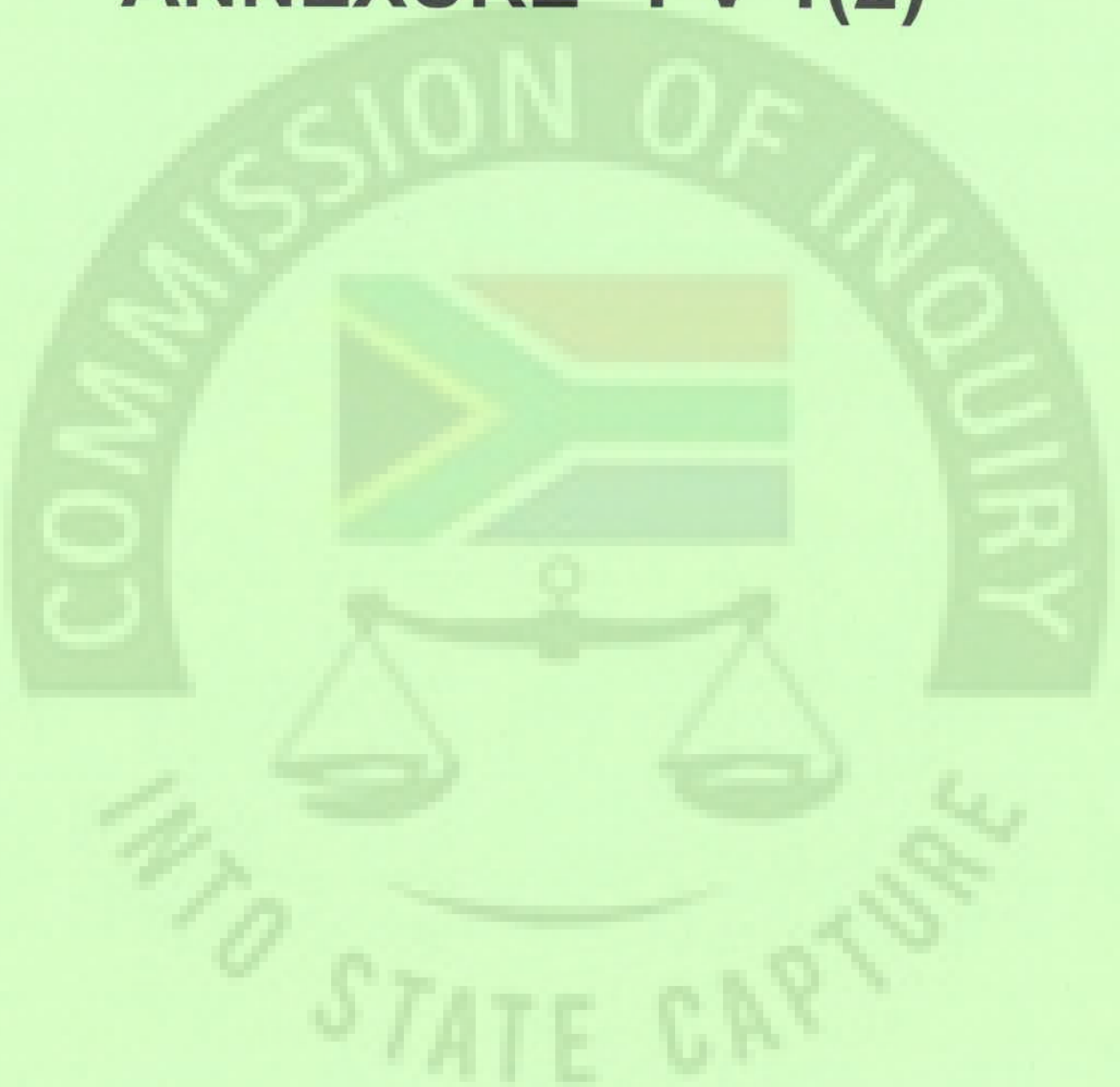
Received in good order

Signed _____ Date _____

Sub Total	27 444.57
Discount @ 0.00%	0.00
Amount Excl Tax	27 444.57
Tax	3 842.24
Total	31 286.81

Handwritten signature and initials.

ANNEXURE “PV 1(2)”



INVOICE

Miotto Trading and Advisory Holdings (Pty) Ltd
3021 William Nicol Drive
Sandton
2191

Date 07/10/2016

Page 1

Invoice No BOS 0021

Company registration no. 2016/020813/07

Bosasa Operations (Pty)Ltd
1 Winsor Road
Mogale Business Park
Krugersdorp
1739

Deliver to:

Bosasa Operations
1 Winsor Road
Krugersdorp
1739

Description: Bosasa Operations – Consulting Services

Nett Price

PROFESSIONAL FEES:

Consulting services for the month of September between our D. Erasmus, K Watkin, A van Wyk
And representatives of Bosasa Operations and their tax consultant.

Various communications between all parties

Identified and peruse business opportunities

48 006.91

BANK DETAILS:

MIOTTO TRADING AND ADVISORY HOLDINGS (PTY) LTD
First National Bank (FNB)
Account No. 62595403339
Business cheque account

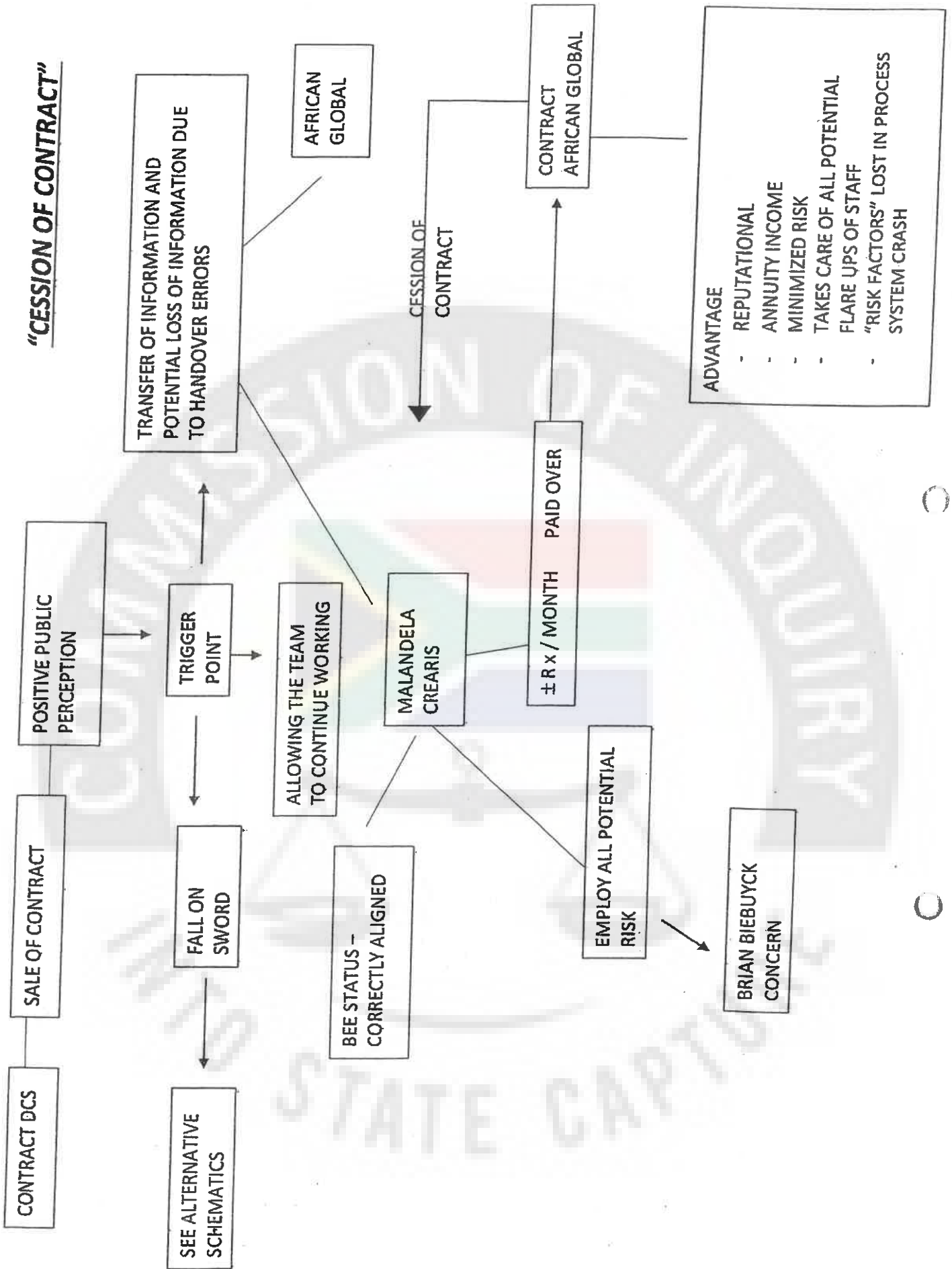
Sub Total	48 006.91
Discount @ 0.00%	0.00
Total	48 006.91

Handwritten signature/initials

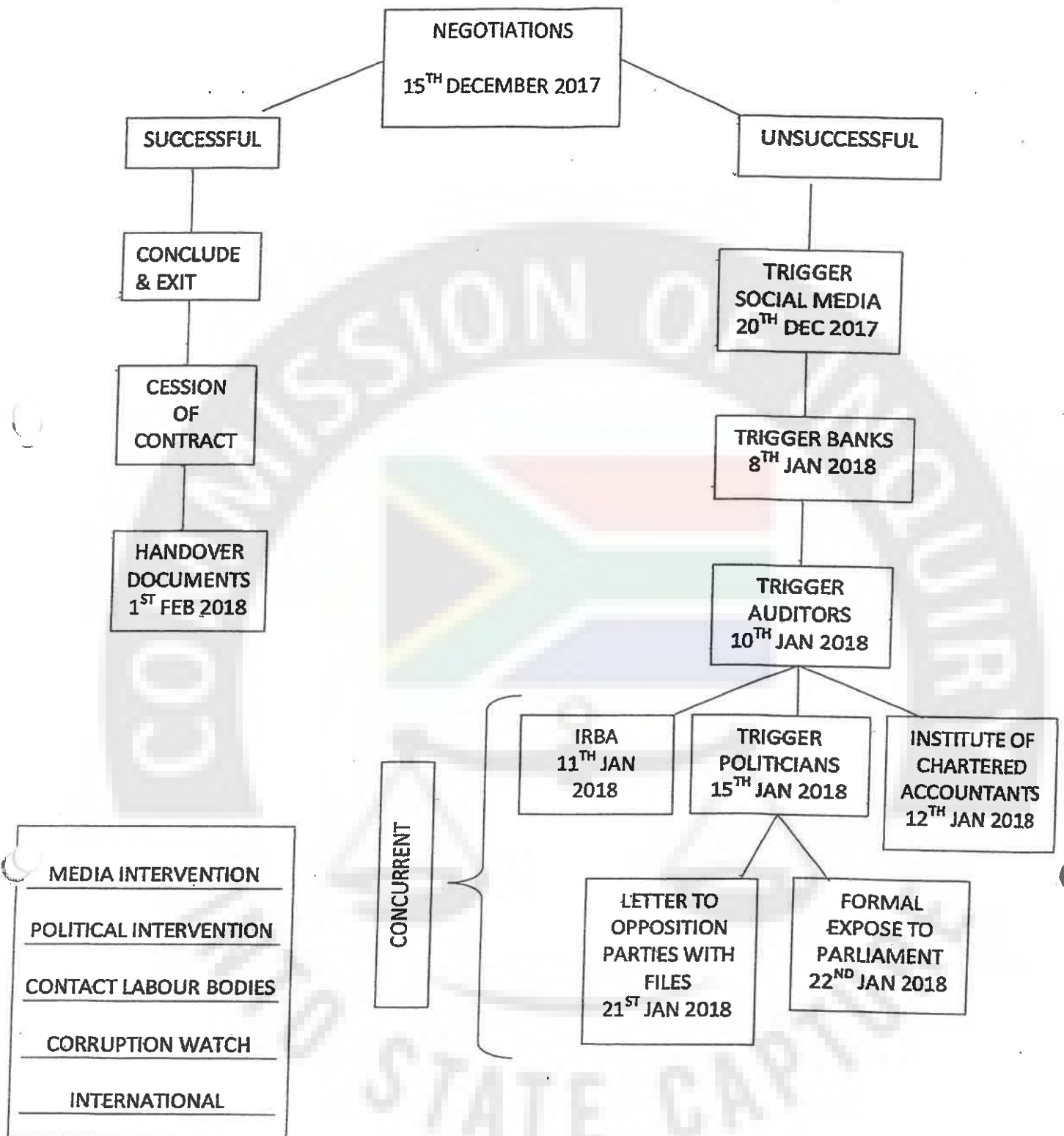
ANNEXURE “PV 2(1)”



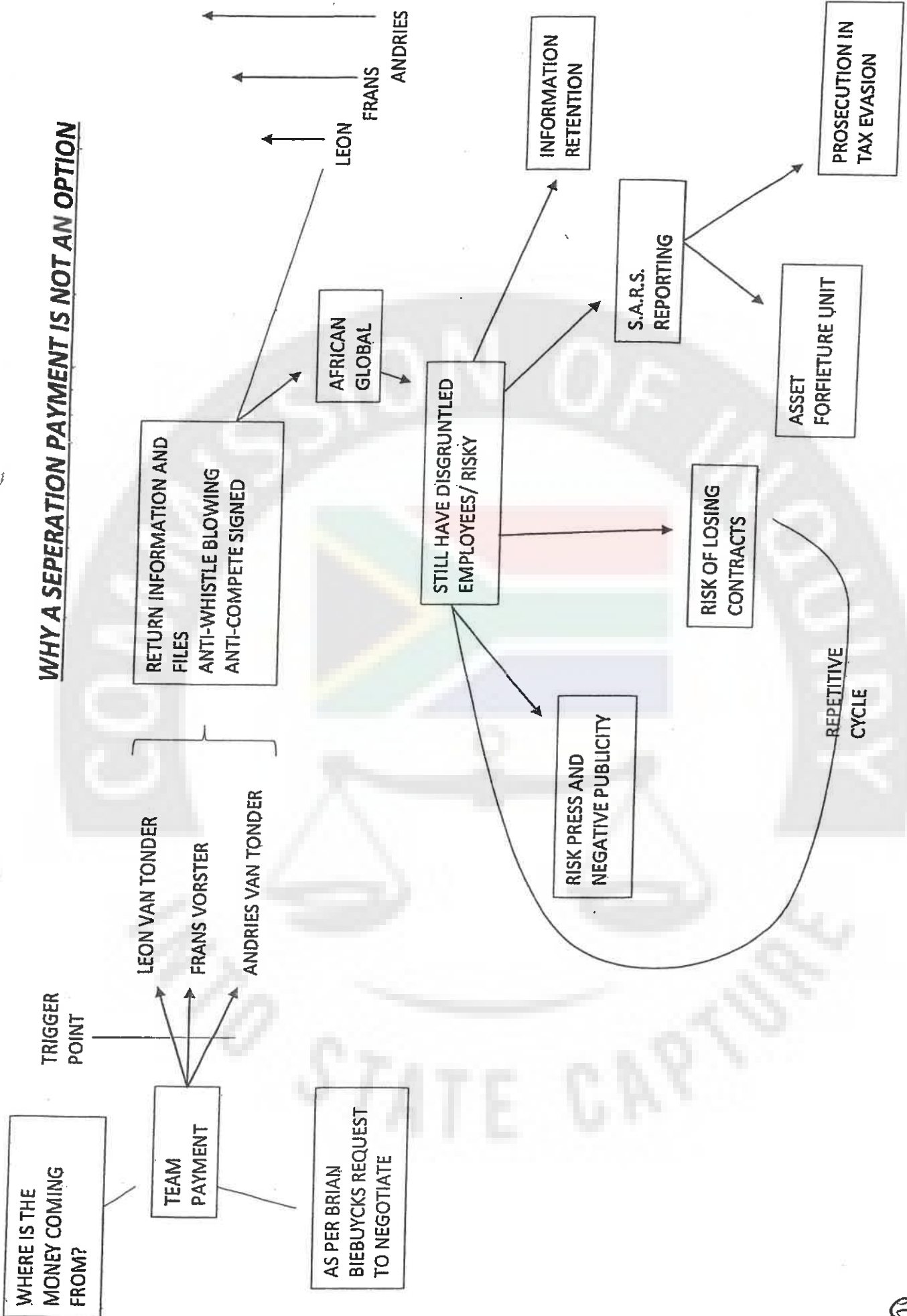
"CESSION OF CONTRACT"



Handwritten signature/initials.

6
H

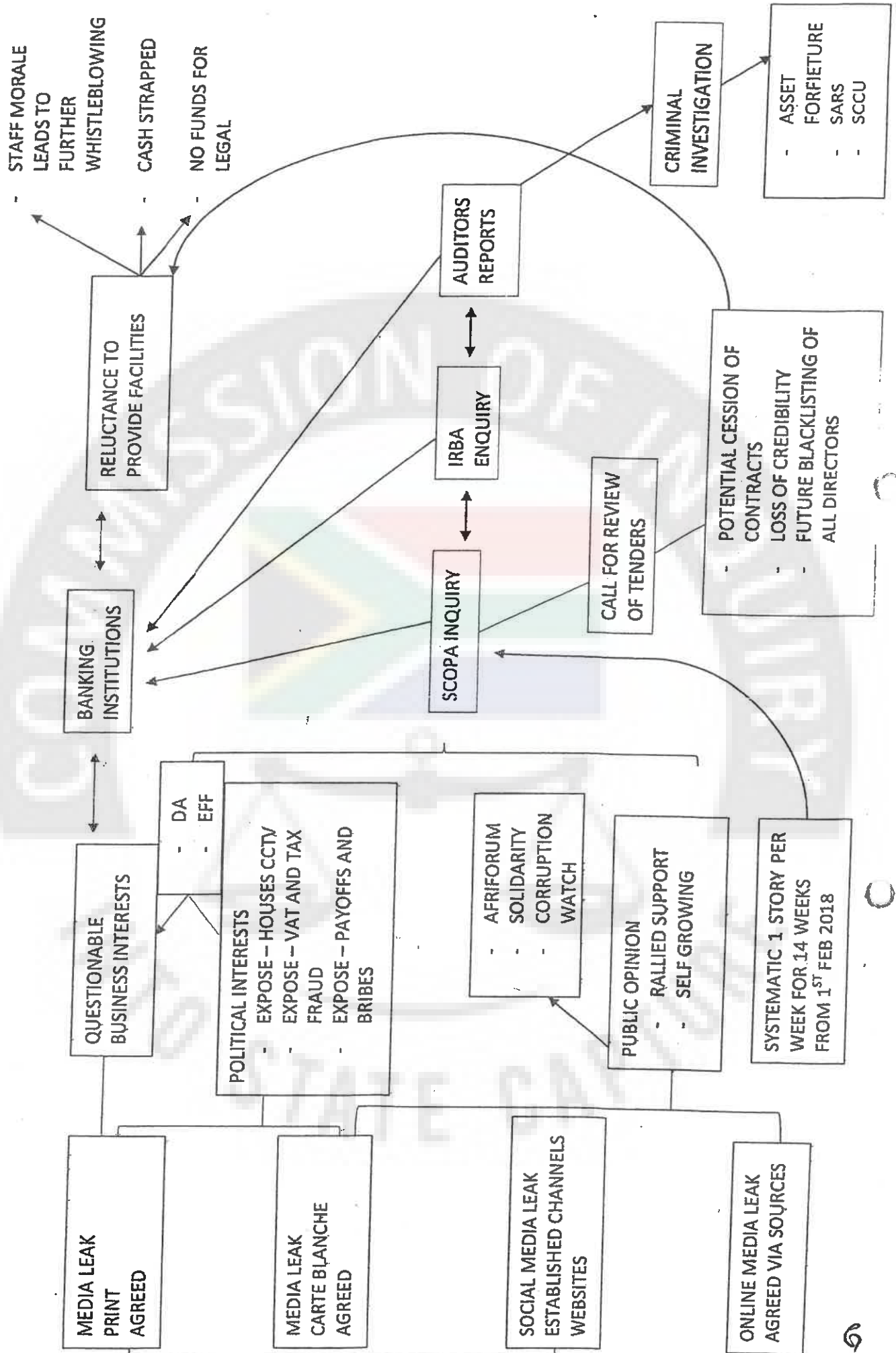
WHY A SEPERATION PAYMENT IS NOT AN OPTION



Handwritten signature/initials.

TRIGGER 1ST FEB 2018
MEDIA INTERVENTION

NON-GOVERNMENTAL EXPOSE

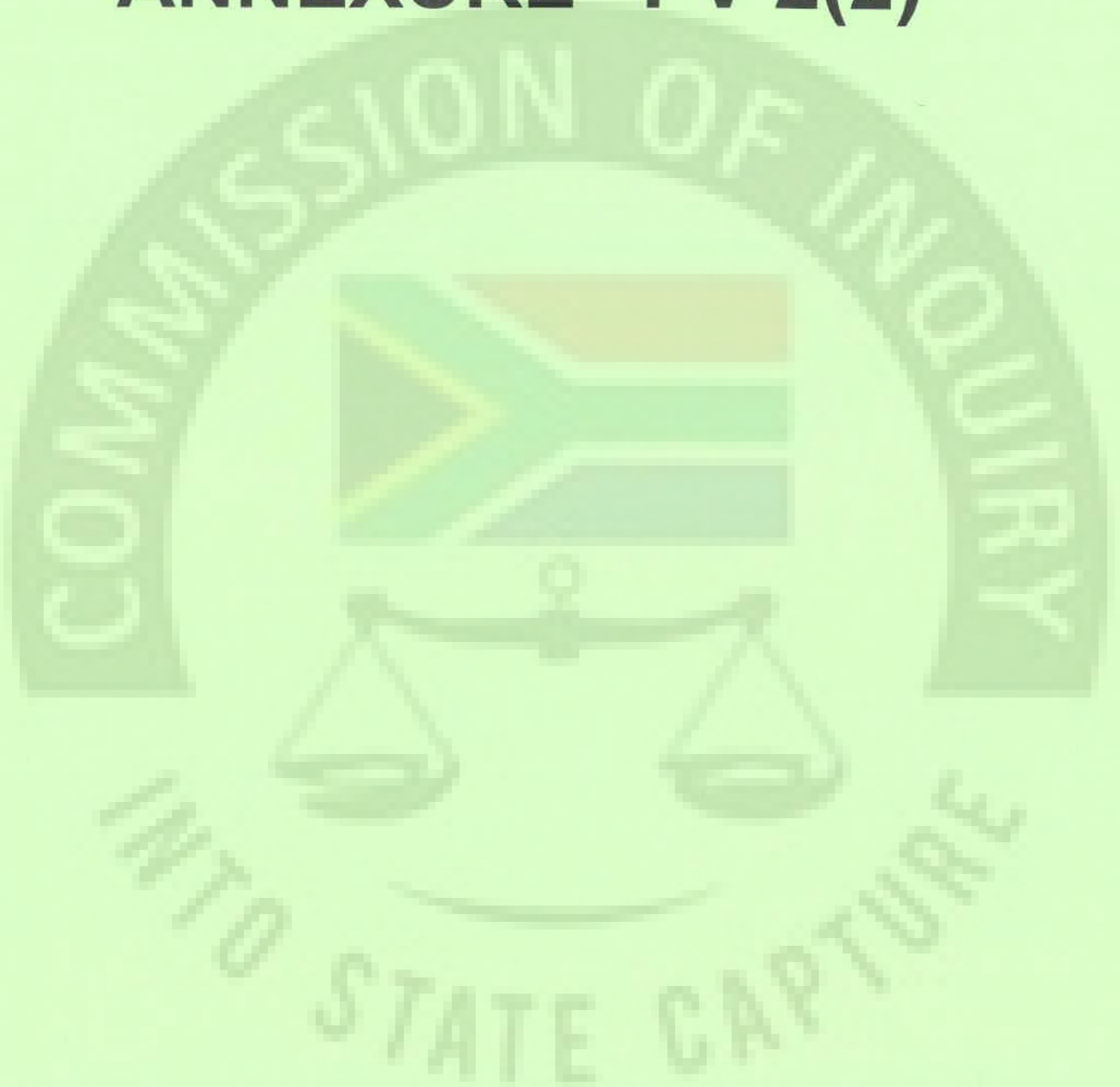


RAMIFICATIONS FOR BOSASA/ AFRICAN GLOBAL

- I. PUBLIC SCRUTINY AND OPINION
 - FUTURE BUSINESS
 - REPUTATIONAL HARM – MASSIVE MEDIA INTEREST
- II. EXPOSE:
 - PARLIAMENTARIANS
 - "BLACK" LISTING FOR TENDERS
 - SARS INVESTIGATION
 - LOSS OF EXISTING BUSINESS
 - LOSS OF "BANKING" FACILITIES
- III. CRIMINAL:
 - TAX EVASION
 - COLLUSION AND BRIBERY
 - MONEY LAUNDERING
 - RACKETEERING
- IV. DIRECTORATE:
 - SEQUESTRATION
 - BLACKLISTING
 - CRIMINAL RECORDS
 - NO FUTURE OF EMPLOYMENT
- V. RELATED:
 - NEGATIVITY TO FAMILY, INTEREST SUCH AS
 - o ROYALSTON
 - o SUNWORX
 - o WINDFARM

IV.

ANNEXURE “PV 2(2)”



- Audit questions??

(1) SIV.

↑ DEAD.

OPR 1

— ~~CRIMINAL BE USED~~ — GAIN.

BY NIP. ~~CRIMINAL BE USED~~

6/

GIVING

210 + 18 + 5

27.5%

LONGER

WALKING

CHANGING

6/7 YES

UNDER DIRECT

INSTRUCTION

< 1 year

PROSECUTION

15yr Jail Term

ASSET FORFEITURE

PASSING

DIRECTING

NEW ADMINISTRATION

APPROPRIATE

US.

(2) TAX EVASION.

— G.W INSTRUCTIONS.

— G.W BENEFIT.

— \$790,000,000 - do. (3)

< 100,000.

ASSET FOR.

FREEZE ACCOUNT

Actual CORRUPTION

@ 32%

DECEIT.

UNDER DIRECT

INSTRUCTION

< 1 year

PROSECUTION

15yr Jail Term

ASSET FORFEITURE

PASSING

DIRECTING

NEW ADMINISTRATION

APPROPRIATE

US.

VIDEOS

ON TAPE.

FX HARD OR DIS.

~~~~~

PN 3(1)

DO NOT. 2007

5



$$\begin{array}{r} 20 + 18 + 5 \\ 69 \end{array}$$

CAVIN  
MAY  
GIVING

NEOPEN

Ena L.

RECEIVED  
BY NPA

10

515

5

$\leq 1 \text{ year}$   
 PROSECUTION  
 210,000  
 603

Actual Collection

100-000-00. 82-1000 FOR.

~~|         |     |     |
|---------|-----|-----|
| 790,000 | 100 | 100 |
| 790,000 | 100 | 100 |~~

Sign. \_\_\_\_\_

TABLE 1

2

1. WELL-TIMED TEAM  
 2. SET FOR VICTORY  
 3. PASSING -  
 4. INCREASES

1981



NEW COMPTON  
LTD  
LONDON

Handwritten entries in a table, including numbers like 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, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.



6



# ANNEXURE “PV 3(1)”



**Folder/s:**

Peet Venter

**From :**

Nellis Wolmarans C.A.(S.A.) [nellis@dah.co.za]

**To :**


Peet Venter

**Cc :**

[2018/08/21 15:18]

**Priority :**

Normal

**Attachments :** Complaints\_Std\_Letter\_and\_Procedure.pdf**FW: RE: Concerns regarding Petrus Stephanus Venter**

Kind regards / Vriendelike groete

**Nellis Wolmarans C.A.(S.A.), RA | Director****D'Arcy-Herrman & Co Inc**

Chartered Accountants (S.A) | Registered Auditors

011 954-5016 | Cell: 076 583-5142 | [www.dah.co.za](http://www.dah.co.za)

Help save paper - do you really need to print this email ?

**-----Original Message-----****From:** Mathapelo Malatsi [mailto:MathapeloMa@saica.co.za]**Sent:** 21/08/2018 11:27**To:** dalene@dah.co.za; nellis@dah.co.za; PSVenterLeaks@pm.me**Subject:** RE: Concerns regarding Petrus Stephanus Venter

Good day

Thank you for contacting SAICA.

Regarding your query, please note that we are only able to deal with complaints lodged against registered Chartered Accountants (SA) in their individual capacity. In terms of our By-Laws a complaint must be a formal complaint in the form of an affidavit. All complaints must be sent directly to The Project Director: Legal Compliance and Discipline, either by:

**General mail:** Private Bag X32, Northlands, 2116

**Hand delivery:** 17 Fricker Road, Illovo, Sandton 2196  
**Email:** [discipline@saica.co.za](mailto:discipline@saica.co.za) or  
**Fax:** 011 621 6763.

However, if a person is both a Chartered Accountant (SA) and a Registered Auditor or an Auditing company, the matter is required to be dealt with by the IRBA in the first instance, although they will require your complaint in the form of an affidavit, with all the attachments. The IRBA can be contacted on:  
**Tel:** 087 940 8800; and the affidavit can be sent by mail to the Director, Legal: IRBA, PO Box 8237, Greenstone 1616.

I have enclosed our standard complaints procedure which provides guidance on the drafting of the complaint affidavit.

Should you require further information kindly contact [saica@saica.co.za](mailto:saica@saica.co.za)

Regards

Mathapelo Malatsi

**From:** Petrus Stephanus Venter Leaks [mailto:PSVenterLeaks@pm.me]  
**Sent:** 20 August 2018 03:41 PM  
**To:** nellis@dah.co.za; dalene@dah.co.za; SAICA <saica@saica.co.za>  
**Subject:** Concerns regarding Petrus Stephanus Venter

We call upon both SAICA and IRBA to note and follow up with an investigative commission into the dealings as listed below.

Mr Nellis Wolmarans we also call and urge you to do something regarding the matter as a matter of urgency and in accordance to the prescripts you must abide by as an auditor.

With specific reference to the aforementioned - we would urge you and your principals to look into the various actions taken and work conducted by Petrus Stephanus Venter on behalf of clients, reason to believe that his actions have been;

1. Illegal in that they amount to racketeering - money laundering - tax evasion
2. Done with the full knowledge that the transactions were in fact illegal and should not have been done
3. Covered up in contravention of POCA and the terms of references set down as a backbone of SAICA's code of ethics

We have sent numerous mails to Mr Petrus Stephanus Venter to allow him an opportunity to make full disclosure to yourself, with the specific time period set out in such communication with him.

OUR PROPOSAL IS THAT YOU REQUEST A MEETING WITH PETRUS STEPHANUS VENTER AND HIS LEGAL REPRESENTATIVE AND REQUEST THAT HE DOES A FULL DISCLOSURE, DETAILING THE EVENTS WHICH HE IS WELL AWARE OF, AND THAT THE FOLLOWING SPECIFIC QUESTIONS BE POSED TO MR PETRUS STEPHANUS VENTER;

1. Have you at any time paid any client, or anyone related to a business that conducts business with a client or yourself any bribe at any time - ?
2. Have you collaborated with any client, staff employed at the client, staff employed at D'Arcy Herman to cover up a crime, corruption or money laundering - ?
3. Have you at any time received extraordinary benefits from clients, and if so how frequently - ? Have you done this to cover up irregular entries



Mathapelo Malatsi

Contact Centre Admin Assistant

**SAICA Contact Centre**

T 011 621 6688 | [www.saica.co.za](http://www.saica.co.za) | [www.accountancysa.org.za](http://www.accountancysa.org.za) | **Contact Centre: 08610 SAICA (72422)**

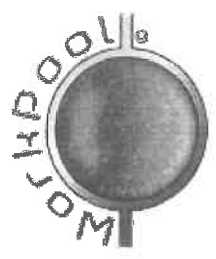
Do you really need to print this e-mail? Stop and consider the environment.

**Disclaimer:**

- 1) Confidentiality: This email, sent from [mathapeloma@saica.co.za](mailto:mathapeloma@saica.co.za) to [nellis@dah.co.za](mailto:nellis@dah.co.za) on 2018-08-21 at 11:27:05, is confidential and may contain privileged or copyright information. You may not present this message to another party without consent from the sender. If you are not [nellis@dah.co.za](mailto:nellis@dah.co.za) please notify [mathapeloma@saica.co.za](mailto:mathapeloma@saica.co.za) and delete this email, and you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.
- 2) Liability: This email is not a binding agreement and does not conclude an agreement without the express confirmation by the sender's superior or a director of the Company.
- 3) Viruses: The Company does not certify that this email is free of viruses or defects.
- 4) Requested: The Company does not consent to its employees sending un-asked for emails which contravene the law. In the event that you feel this email is such, please notify the Company in order for the appropriate corrective action to be taken.
- 5) Advice: Any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Any actions taken on the basis of this email are at the reader's own risk.
- 6) Other: The sender of this email is expressly required not make any defamatory statements. Any such communication is contrary to company policy and outside the scope of the employment of the individual concerned. The company will not accept any liability in respect of such communication, and the employee responsible will be personally liable for any damages or other liability arising.

# ANNEXURE “PV 3(2)”





**Folder/s :** AFRICAN GLOBAL HOLDINGS (PTY) LTD, bian Jooste, Jooste Peters Incorporated, Peet Venter  
**From :** Nellis Wolmarans C.A.(S.A.) [nellis@dah.co.za]  
**To :** Peet Venter  
**Cc :** bian@joostelaw.co.za  
**Sent On :** [2018/08/27 09:41]  
**Priority :** Critical  
**Sensitivity :** Confidential  
**Attachments :** [E] Affidavit Venter Final A.docx [E] unknown\_2.txt

**FW: Affidavit Venter Final A**

Hallo Peet,

Ek het hierdie e-pos vanoggend van Angelo Agrizzi af ontvang. Kan ons dit asseblief so gou moontlik bespreek?

**Bian per kopie aan jou:** Sal jy asseblief hierna kyk en ons adviseer?

Vriendelike groete



Nellis Wolmarans C.A.(S.A.), RA | Director

D'Arcy-Herman & Co Inc  
Chartered Accountants (S.A) | Registered Auditors  
011 954-5016 | Cell: 076 583-5142 | [www.dah.co.za](http://www.dah.co.za)

Help save paper - do you really need to print this email ?

-----Original Message-----  
**From:** Angelo Agrizzi [mailto:angelo@angeloagrizzi.com]  
**Sent:** 27/08/2018 07:37  
**To:** nellis@dah.co.za  
**Subject:** Affidavit Venter Final A

Sent from [FileApp](#)

[TASK:69212]

Affidavit of Petrus Stephanus Venter  
Identity Number 7101245040083  
Of Noordheuwel Krugersdorp  
Gauteng

Context of TAX Fraud and Racketeering by Gavin  
Watson

My full names are Petrus Stephanus Venter, a white male aged 46, resident at Noordheuwel Krugersdorp hereby declare that the attached affidavit and the Annexures labeled Files 1 to 2 (of the total submission on 9 files) are a true reflection of the occurrences at Bosasa Group of Companies / African Global Operations and the dealings of Mr. Gavin Joseph Watson

The statements made are in my opinion factual, substantiated by records and copies of invoices and receipts, the intention hereof is not to seek monetary gain, but to clear mine and related parties' names, after being coerced and forced to conduct what we realize what instructions from Gavin Joseph Watson. This matter has affected my health and relationships.

**Index**

The Submission includes pertinent points in support of my affidavit

**File (1 of 2), 6 of 9 - Petrus Stephanus Venter**

**Annex**

1. Affidavit Stephanus Venter
2. Dealstream/ Phezulu (Instruction Email Lindsay Watson)
3. Shareholders Agreement - Unsigned Intent
4. Shareholders Agreement (Email)

G  
JH



5. Memorandum of Incorporation
6. Shareholders Agreement, MOI, Resolutions (Email)
7. License Agreements Mark Up (Email)
8. Software License Agreement (Lamozest and Bosasa Youth)
9. Software License Agreement (Lamozest and Kgwerano)
10. Trust Diagram
11. Valuation per Share Bosasa (Email)
12. Trust Deed: Employees Trust
13. MOI Sunworx (Email)
14. MOI Sunworx
15. MOI (Email)
16. Sunworx Amended Shareholding
17. Amendment to Company Information
18. MOI Profit Company Sunworx
19. Employees Trust (Email)
20. Share Incentive Scheme
21. Signed Agreements (Email)
22. Sale of Software Agreement (Phezulu and Lamozest)
23. Sale of Software Agreement (Bosasa and Phezulu)
24. Employees Trust-New Trust Deed (Email)
25. Trust Deed (Draft)
26. Software Agreements for Signature (Email)

**File (2 of 2) of 7 of 9: - Petrus Stephanus Venter**

1. Sale of Software Agreement (Phezulu and Lamozest)
2. Sale of Software Agreement (Bosasa and Phezulu)
3. Bosasa Shareholders Agreement (Email)
4. Shareholders Agreement
5. Annexure - Hlaudi Motsoeneng Instruction for Payment Gavin Watson
6. Annexure - Syvian Dlamini and Gavin Watson - Instruction Payment Watson
7. Annexure - Transfer Lindie Gouws House - Instruction Payment Watson
8. Annexure - Andile Ramaphosa - Instruction Payment Watson



9. Annexure - SARS Submission including House Expenses Lindsay Watson included as fraudulent for Bosasa Properties (Pty) Ltd
10. Annexure - Summary costs incurred by appointed builder, submitted to AA Wholesalers, then re- invoiced to Bosasa Properties so to avert tax
11. Annexure - Lindsay Watson Cash Payment for Classic Trading R66,620.96, query where large amount of cash comes from
12. Annexure - Invoice instructions Lindsay Watson, to change fraudulently invoice to reflect Bosasa Properties as per instruction Gavin Watson
13. Annexure - Invoice from Snow Leopard Capital, an instruction for a dormant company to invoice on Ref No 8091696 RG Watson for payment of R250,000.00 invoiced to Consilium, then refunded by Sunworx in contravention of the Companies Act
14. Annexure - Tax report SARS - Snow Leopard reflects as dormant since 2008
15. Annexure - Report and Email regarding Louis Passano, being sequestered not having the ability to act in a financial capacity
16. Annexure - News reports, reflecting the purposefully loaded data "nuking", as well as screenshot of preemptive information regarding a possible computer crash
17. Annexure - Concerns regarding Watsons laundering of cash, both printed versions and electronic video - VIDEO INCLUDES SOUND and REFLECTS WHO GETS PAID
18. Annexure - Lamoze established to launder funds out the Company, for Watson Family, related to all the software agreements.
19. Annexure - ANC Lekgotla 2011, use of funds to promote Political Party
20. Consilium Bank statements and payment advise reflecting the payment to associated Watsons, as well as front individuals;
  - a. Booi Ntandose - R8,400.00 Shareholders Fronting
  - b. Mkele Xoliswa - R8,400.00 Shareholders Fronting

|                         |   |             |                          |
|-------------------------|---|-------------|--------------------------|
| c. Van Der Merwe        | - | R22,742.94  | Van Deventer             |
| employee                |   |             |                          |
| d. Van Deventer         | - | R41,725.12  | Son In Law - Not Working |
| e. Sesinia Seopela      | - | R78,208.30  | Consultant To F.         |
| Hlongwana               |   |             |                          |
| f. Mkele SB             | - | R16,437.61  | Shareholder Fronting     |
| g. Daniel Cheeky Watson |   | R47,518.08  | Family                   |
| h. Watson Lee Anne      | - | R35,600.31  | Wife                     |
| i. Gouws Lindie         | - | R74,901.87  | PA ?                     |
| j. Longworth            | - | R8,425.00   | PA - Van Deventer        |
| k. Watson Gavin         | - | R102,316.00 | Chief Executive Officer  |
| l. Watson A Lindsay     | - | R46,023.31  | Legal Daughter           |
| m. Watson Roth          | - | R43,549.88  | Son                      |

21. Annexure - Proof of Payment Moroko Consultants

R450,000.00

Corrupt dealings involving the South African Revenue Services and other matters

1.

I was employed as an auditor with The South African Revenue Services (SARS) from December 1991 to August 2004.

2.

During my last year with SARS I met Andries van Tonder and Tony Perry from the Bosasa Group. My colleague Johan Terblanche, a Chartered Accountant by profession, conducted an audit on Bosasa Operations (Pty)Ltd.

Johan Terblanche involved me in the audit and we went to the premises of Bosasa Operations where we met with Andries van Tonder and Tony Perry about the audit queries we had.

Before we could conclude the audit, we terminated our Services with SARS. The reason for the termination of my service was the roll out of the Siyaka Project. As a result of the Siyaka Project all the SARS auditors were redeployed to Megawatt Park, Sunninghill.

3.

Two acquaintances of mine approached me and asked me to join their auditing and accounting practice. I resigned from SARS on 31 August 2004 and joined their firm BesterViljoen Inc. on 1 September 2004.

4

A couple of months later, after joining the BesterViljoen practice, one of the partners and I, approached Tony Perry and Andries van Tonder of Bosasa Operations to take over the audit and tax services of the Group.

Shortly thereafter BesterViljoen Inc. was appointed as the auditors and tax consultants.

5

Over the years I have built up a good relationship with Tony Perry, Andries van Tonder, Gavin Watson, Jacques van Zyl, Carlos Bonifacio, all the directors and other employees of the Bosasa Group.

Gavin Watson realized this and wanted me to get more involved in the business, in the form of a consultant from an external point of view. I was therefore not just a tax consultant for the Bosasa Group.

7

Although I had to attend to the normal duties of a tax consultant, Gavin Watson wanted more from me:

- Gavin Watson informed all the directors that I will be handling their annual personal tax returns and the company will pay for this service.
- I was also instructed to do the annual tax return of Patrick Gillingham and

- The annual tax return of L Mti

8

At the beginning of 2016 Gavin Watson approached me to take over Consilium Business Consultants (Pty)Ltd, a company which belonged to Dr. Jurgen Smith. Dr. Smith was diagnosed with cancer and wanted to exit the company as soon as he could.

Consilium is a labour broker company who employs people for the Bosasa Group of Companies.

9

See Annex 20 File 2

All Gavin Watson's family members, who renders NO services to the Bosasa Group, are also on the payroll. Gavin Watson instructed me to keep this very confidential and I wasn't allowed to discuss this with anybody else other than him.

The Consilium Bank Statement is reflected in my affidavit

10

SEE FILE 2 ANNEX 5

During the middle of August 2017, Gavin Watson approached me to assist him to pay the legal costs of Mr. Hlaudi Motsoeneng.

On 17<sup>th</sup> August 2017, I received an invoice from Walter Jele from Majavu Attorneys - proof attached

I have paid the total invoice amount of R 1,187,656.82 in two installments:

- 1<sup>st</sup> payment of R 600,000 on 20 August 2017 - proof attached
- 2<sup>nd</sup> payment of R 587,656.82 on 21 August 2017 proof attached

11

SEE FILE 2 ANNEX 21

During September 2017, Gavin Watson approached me to assist him and Syvion Dhlamini to make three payments to Moroko Consultants, Training & Development (Pty)Ltd. Lindsay Watson prepared a consulting agreement between Miotto Trading & Advisory Holdings (Pty)Ltd and Moroko Consultants, Training & Development (Pty)Ltd - attached I had to make three payments of R 450,000 each to Moroko Consultants. The first payment was made on 30<sup>th</sup> September 2017 - proof attached.

The second payment was made on 28<sup>th</sup> October 2017 - proof of payment attached.

The final payment is only due by the end of November 2017.

The agreement mentions that Moroko Consultants will "provide and render consulting services to Miotto for a turnaround business strategy and to provide the necessary training and development to implement such" - AND IS PROBABLY A BRIBE

12

SEE FILE 2 ANNEX 7

Gavin Watson approached me once again on 17<sup>th</sup> October 2017. He wanted me to assist him with a payment towards the purchase of a residential property for Ms. Lindie Gouws.

The amount was for R 2.5 million and I had to consider the amount to be a loan (Ms. Gouws insisted that a loan agreement be drawn up)

Gavin Watson took me to Natasha Olivier and instructed her to pay R 3 million from his personal account into Miotto Trading & Advisory Holdings (Pty)Ltd bank acc. It must be noted that I could not question Gavin Watson as he would get upset with me, so I made the payments even though I knew that this was not correct

SEE FILE 2 ANNEX 8

- R 2.5 million was for the purchase of Ms. Gouws residential property and
- R 500,000 to Efg2 with an ABSA Bank account, I was merely told it was for a foundation / trust of Andile Ramaphosa, the son of the Deputy President of the republic of South Africa, I found this strange but wouldn't dare question Gavin Watson.

SEE FILE 2 ANNEX 8

The R 3 million was paid on 17 October 2017 into Miotto's bank account.

13

SEE FILE 2 ANNEX 7

On the morning of 6 November 2017, Ms. Gouws called and informed me that she is not going ahead with the transaction and I should repay Gavin Watson's money immediately.

I recall she had a meeting with her attorney, Darryl Ackerman about issues pertaining to Angelo Agrizzi, whom she was paranoid about earlier that morning. After her meeting with the attorney, she instructed me to repay Gavin Watson's money which I did.

The attorneys who handled the property transaction was Louise Tonkin Inc. and the contact person was Joan Fourie - Attached are all the emails in this regard.

14

SEE FILE 2 - ANNEX 8

I was instructed to pay the R 500,000 (part of the R 3 million payment which was received) to Efg2 into an ABSA account.

Gavin Watson mentioned that the payment is towards Andile Ramaphosa Foundation - proof of payment attached

15

Gavin Watson asked me to assist Lindie Gouws on many occasions, from calming her down to getting her to focus. One of the tasks he instructed me to do was to register a company called The Exchange Space (Pty)Ltd. The purpose of the company is to do the marketing and Branding of the Bosasa / African Global Group.

SEE FILE 2 ANNEX 7

Over and above her monthly salary I had to now pay Lindie Gouws a Gross salary of R 42,000 per month in order to clear a net amount of R 24,000. This amount had to go toward Ms. Gouws' bond repayment (R1 million bond repayable over 10 years - just estimated). Proof of the pay slip is attached.

I want to emphasize the fact that the salary from The Exchange Space (Pty)Ltd was purely for the bond repayment, as Ms. Gouws gets paid from Consilium Business Consultants for her services. Her monthly cost to Company is R 137,717.00 I could not understand why this was in fact done.

16

I would complain that this practice was incorrect and morally disturbing, but Gavin Watson threatened that my services and those of my company will be terminated. I had to do what was asked from me or else what had happened to so many would happen to me.

17

G  
W



Gavin Watson always wants someone else to blame for his actions. An example of this was when I had to ask Mr. Angelo Agrizzi what kind of Christian he is. When Mr. Agrizzi took Mr. Watson on about this, I had to take the blame for the attack on Mr. Agrizzi's character. It is a constant and disturbing pattern, that Gavin Watson would instruct people to act illegally and then discard them, or get rid of them as he felt it got rid of the evidence.

Interestingly Gavin Watson would never sign anything, so as to exonerate himself from any wrongdoing.

18

Mr. Gavin Watson just kept on making illegal demands and I just couldn't take it anymore. The last nail in the coffin was when he told me to meet with Mr. Patrick Gillingham and to hand him a parcel containing cash, I knew it was cash because it was wrapped in a bank secure bag.

This happened on Friday the 27th of October 2017. I had to go to the office of Bosasa /African Global where Lindsay Watson, the daughter of Gavin Watson, handed me a parcel.

I reluctantly called Mr. Gillingham who met me at my office, at 269 Voortrekker Road Monument Krugersdorp, an hour later. I handed him the parcel and he left. I decided that this will never happen again.

19

### *File 2 Annex 15*

Mr. Gavin Watson promoted Louis Passano and Colleen Passano to handle the company and Group finances.

G  
H.



Louis Passano approached me during October 2017 to make changes to his pay slip. He is an employee of Consilium Business Consultants (Pty)Ltd.

He instructed me on behalf of Gavin Watson to reduce his salary from R 137,000 cost to company per month to R 90,000 cost to company per month.

20

*File 2 Annex 15*

When I confronted him about this he was very vague about this, but then he mentioned something about his estate. It was then when I realized that he was sequestrated and should not be in the position of running a company's finances. The second thing is that he wants to show his curator that he earns less than he does. By doing this he will pay a lower amount to his creditors.

I have attached the before and after pay slips. Louis Passano also mentioned that Mr. Gavin Watson will pay the balance in cash. By doing this he defrauds SARS as well as the curator. The actions could eventually impact on Consilium as amounts to a fraudulent transaction, besides Louis Passano already has a 5-year suspended sentence. It must be noted that I cannot condone this as it is an IRBA reportable incident.

21

*Refer to Andries Johannes Van Tonder Files**File No 1 Annexure 10**File No 1 Annexure 12*

Pursuant to the closure of SeaArk, Gavin Watson in a meeting clearly stipulated that he did not want lose the assessed loss of ZAR 138,498,378 as at the 2012 tax year and Gavin Watson insisted, rather more instructed that both Andries van Tonder and I do everything possible to maximize the use of the loss, by filtering the tax exposure of profits in other operations via the entity.

22

*Refer to Andries Johannes Van Tonder Files*  
*File No 1 Annexure 10*  
*File No 1 Annexure 12*

Andries van Tonder was instructed to change the main business of the Company to incorporate provision for the Company to utilize the assessed loss by inflating the purchase price of the raw material to other contracts, thereby utilizing the Company (SeaArk) as the newly changed Bosasa Supply Chain, which would handle all major purchases for the Group, reselling the goods at a markup, thereby effectively reducing the profits of the other entities, and averting having to pay the tax on profits.

23

*See Affidavit Andries Johannes Van Tonder*  
*File 1*

The value of this created an opportunity to evade tax on an amount of R38,779,546.00. I was told that documents and processes were fraudulently manufactured in order to win the SARS investigation by satisfying them that SeaArk did trade for tax purposes which allowed the company to carry forward the assessed loss to future tax years.

24

SARS stipulated that proof had to be submitted to substantiate the claims and the argument of "trade", such proof was then fraudulently drawn up. As a result of the changes made and the submissions made, SARS granted the allowance of the assessed loss.

25

The value of the fraudulent claims on SeaArk is as follows;

**CALCULATION**

|                |   |                 |
|----------------|---|-----------------|
| Assessed Loss  | - | R               |
| 138,498,378.00 |   |                 |
| At 28%         | - | R 38,779,546.00 |

Expenses and Equipment write offs allowed by SARS pursuant to an investigation triggered.

26

*Refer to Files - Andries Johannes Van Tonder*  
*Refer to File No 2 Annex 9 -10 - 11- 12*

During the period 2015 to 2017, Gavin Watson decided to build residential homes for his newly married son Roth Watson and his daughter Lindsay Watson in Morningside, Sandton.

The houses were to be registered on Gavin Watson's name, to the best of my knowledge.

27

*Refer to Files - Andries Johannes Van Tonder*  
*Refer to File No 2 Annex 9 -10 - 11- 12*

Gavin Watson instructed Andries van Tonder, the Chief Financial Officer of the Group, to oversee the payments to suppliers via the company financial processes and allocate the costs thereof to the various property companies, such as Luipaardsvlei Property, Leading Prospect Trading - Lindela etc., where large revamps were underway. These costs were either capitalized or expensed within the existing property companies that held properties within the Group of Companies. This means from order to invoice and payment the invoices would've had to look authentic.

G  
H

The invoices were made out to the various entities and Peter Reiger was tasked to attend to the paperwork. I am aware Peter Reiger was instructed to make these fraudulent entries, as he mentioned the matter to me during consultation, I am also aware that he has kept records, due to the fact that Joe Gumede, a director actually enquired as to the rising costs at the Lindela Repatriation Centre. Carlos Bonifacio also queried the rising costs.

I was later tasked to retrench Peter Reiger

This resulted in the costs being absorbed by the Company as Cost of Sales and therefore having been expensed reduced the tax liability on the Company, allowing Gavin Watson the benefit of not paying for the houses personally but also allowing for the benefit to be passed onto the children.

Christo Viljoen, an employee of the company is used to oversee the construction.

28

Mark Taverner, brother in law to Gavin Watson retains Patrick Gillingham on the payroll of BEE foods, on a salary of R65,000 per month and a Company Car Mercedes GLA 200, the full costs are then added to the invoicing of BEE foods

29

SEE FILE NO 1 - ANNEX 8/9

SEE FILE NO 1 - ANNEX 22

During 2015 Gavin Watson, Lindsay Watson and Roth Watson instructed me to assist them with the restructuring of the Watson family entities in order to gain financially from the Bosasa Companies. They've identified the Software license agreements, also known as the Trustmaster Fleet and Trustmaster Youth Centers to be sold to a newly formed entity called Lamocest (Pty)Ltd. Agreements were prepared and the Intellectual

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IV.

Property (IP) was sold via a Phezulu Fencing to Lamocest (Pty).

Lamocest invoices Bosasa Youth Development Centers from August 2015 on average between R 348,000 and R 371,000 per month and Lamocest started off by invoicing Kgwerano Financial Services from August 2015 an amount of R 437,000 per month. This amount came down as the number of vehicles on the contract came down.

I don't think the directors or shareholders of the Bosasa Group are aware of the Profits which are effectively extracted from the Bosasa entities and only the Watson family is gaining from this.

30

SEE FILE NO 1 - ANNEX 23

The Watson family also wanted me to assist them to move a company called Phezulu Fencing (Pty)Ltd away from the shareholders who were, Bopa and Phafoga into the Watson family structure.

We managed to achieve that and by doing that they got their hands on a R 63 million loan account which Bosasa Operations owes to Phezulu Fencing. The loan carries interest which means that the loan account just increases on an annual basis.

As far as I know, the directors nor shareholders of the Bosasa Group are aware of the financial gain which the Watson family is getting from this transaction.

Secondly, Phezulu Fencing was involved in a transaction with a company called Dealstream. Three payments of approximately R10 million, R 10 million and R 17 million have been paid from Dealstream to Phezulu Fencing (Pty)Ltd. Gavin Watson did not want to pay tax on these receipts because the company found themselves under cash flow pressure at the time. He insisted that we hide the receipts under contingent liability in the balance sheet instead of income, avoiding paying tax of R 10.3 million.

31

6  
TH

During January and February 2016, Gavin Watson and his daughter Lindsay Watson approached me to review the top shareholding structure of the Bosasa Group. I had to involve top professionals to assist us with this task. I approached Antonie van Wyk, Consultant to TRM Daniel Erasmus Tax Court Practitioners. Antonie drew up the Shareholders Agreement - annexure ...

Clause 16 of the Shareholders agreement refers to a "Call option" - an extract of clause 16. This created a mere fronting entity as yes the shareholders had the shares, but were not in a position to ever pay for them, hence control still rests with the "Watson Family"

*'EXTRACT FROM FILE'*

1. **CALL OPTION**

- 1.1 *Mpako shall have a call option to purchase the BEE Equity of Mela or Nzunzo (or both of them) in the circumstances set out in this clause 1 ("the Call Option").*
- 1.2 *Mpako shall have a call option to acquire the BEE Equity of either Mela or Nzunzo should one or more of the following events occur (or the BEE Equity of both should the event occur in respect of both):*
- 1.2.1 *in the event that a Fault-based BEE Event, which results in a Rating Failure that is not rectified within 20 business days of the happening of such event, occurs;*
- 1.2.2 *any direct or indirect change in the extent of a Specified Interest held by any Entity or natural person in Mela or Nzunzo including, for the avoidance of any doubt, any direct or indirect change in the extent of a Specified Interest in Mela or Nzunzo as the result of the dissolution of a marriage of Oliveria or Mkele;*
- 1.2.3 *any change in Control of Mela or Nzunzo;*
- 1.2.4 *any breach of any warranty given by Mela, Nzunzo, Oliveria or the Mkele Trust under clause above; or*
- 1.2.5 *in the event of Oliveria or Mkele, as the case may be, being dismissed from the employ of the Company for any reason other than for the operational*

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IV.



*requirements of the Company (retrenchment) or disability (incapacity due to ill health);*

*which event shall be referred to as an "Option Event."*

- 1.3 *At any time following the happening of an Option Event, Mpako may exercise the Call Option by giving written notice to that effect to Mela and/or Nzunzo, as the circumstances may require.*
- 1.4 *If Mpako duly exercises the Call Option then the sale and purchase which results shall be subject to the following terms:*
- 1.4.1 *the effective date of the sale shall be the date on which the Call Option Price is determined ("the Call Option Date");*
- 1.4.2 *if Mpako exercises the Call Option the option price of the Shares ("Call Option Price") shall be determined in accordance with the provisions of clause **Error! Reference source not found.**, provided that when any Option Event also qualifies as a Trigger Event the option price shall be 25% of the Call Option Price ("the Default Price");*
- 1.4.3 *the purchase price for the Loan Account of Mela and/or Nzunzo, as the case may be, shall be the face value thereof as at the Call Option Date;*
- 1.4.4 *the Call Option Price or the Default Price, as the case may be, shall be payable by Mpako to Mela and/or Nzunzo, as the circumstances may require, in cash in the currency of the Republic of South Africa, within 30 (thirty) days of the Call Option Date and only against fulfilment of all the requirements of Transfer of the Equity Interest of Mela and/or Nzunzo to Mpako as contemplated in*
- 1.5 *In the event of Mpako exercising the Call Option, and insofar as there are any debts owed by Mela or Nzunzo, as the case may be (each of them being referred to as "the Offending Shareholder") to the Company, all such debts shall become immediately due and payable to the Company by the Offending Shareholder. A certificate issued by the Auditors stating the reason and amount so due, shall be prima facie proof of the contents thereof and the Auditor's appointment need not be proved. Mela and/or Nzunzo shall be obliged to utilise the proceeds from the sale of their Equity Interest to Mpako to settle such debts.*

It is important to me to reveal the truth and allow a new start, as I have not unduly benefitted from the corruption and dishonesty created by Gavin Watson.

6  
JD.

33

An important note is that on a previous occasion the servers at Bosasa "crashed" resulting in a massive data loss, pursuant to years dealing with Mr. Gavin Watson I learnt that he had arranged that they previously ensured the "crash" so that the SIU could not gather information, Mr. Andries Van Tonder and Mr. Angelo Agrizzi were aware of this. Concerning is during October I had a meeting with Mr. Gavin Watson in the office adjoining Mr. Andries Van Tonder's Mr. Watson then called Ms. Elise Eland to schedule another computer crash, this was discussed in my presence, that he then mentioned that a further circular had to go out notifying the employees that they were supposedly experiencing server issues, so that they would be aware there was "issues" this would ensure that the staff would be under the impression that the failure or crash could not be avoided, that way no one would be suspicious and they could get rid of potentially hazardous data files that could incriminate the Company and its Directors.

34

In support of any court application I would request that the honorable court subpoena the following persons to testify on the statements made and the truth of the allegations stemming from my statement.

These are as follows;

|                  |                    |                          |
|------------------|--------------------|--------------------------|
| Carlos Bonifacio | Carlen Daubert     | Hennie & Christo Viljoen |
| Christina Herbst | Rika Humdermark    | Natasha Olivier          |
| Jacques Van Zyl  | Colleen Passano    | Muniriah Oliveria        |
| Tony Perry       | Louis Passano      | Andries van Tonder       |
| Lindie Gouws     | Magda Van Rensburg | Elise Eland              |
| Andries Erasmus  | Richmond Mti       | Patrick Gillingham       |
| Frans Vorster    | Gavin Watson       | Linda Mti                |
| Angelo Agrizzi   | Joe Gumede         | Patrick Gillingham       |

6  
IV.



Signed by Petrus Stephanus Venter

14<sup>th</sup> November 2017 at Krugersdorp, Gauteng South  
Africa

- SIGNED and SWORN/AFFIRMED to before me  
at \_\_\_\_\_ day \_\_\_\_  
of \_\_\_\_\_ 2017, the Deponent having  
acknowledged that she knows and understands the  
contents of this Affidavit, which is deposed to  
in accordance with the regulations governing the  
administration of an oath as more fully set out  
in Government Notice R 1258 of the 21st July  
1972, as amended by Government Notice 1648 dated  
the 19th of August 1977 and Government Notice 903  
dated the 10th July 1998.

\_\_\_\_\_  
COMMISSIONER OF OATHS

FULL \_\_\_\_\_

NAMES: \_\_\_\_\_

STATUS: \_\_\_\_\_

STREET \_\_\_\_\_

ADDRESS: \_\_\_\_\_

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JD.

Final Petrus Stephanus Venter

HIGHLY CONFIDENTIAL

G Watson Tax Fraud

**COMMISSIONER OF  
OATHS**

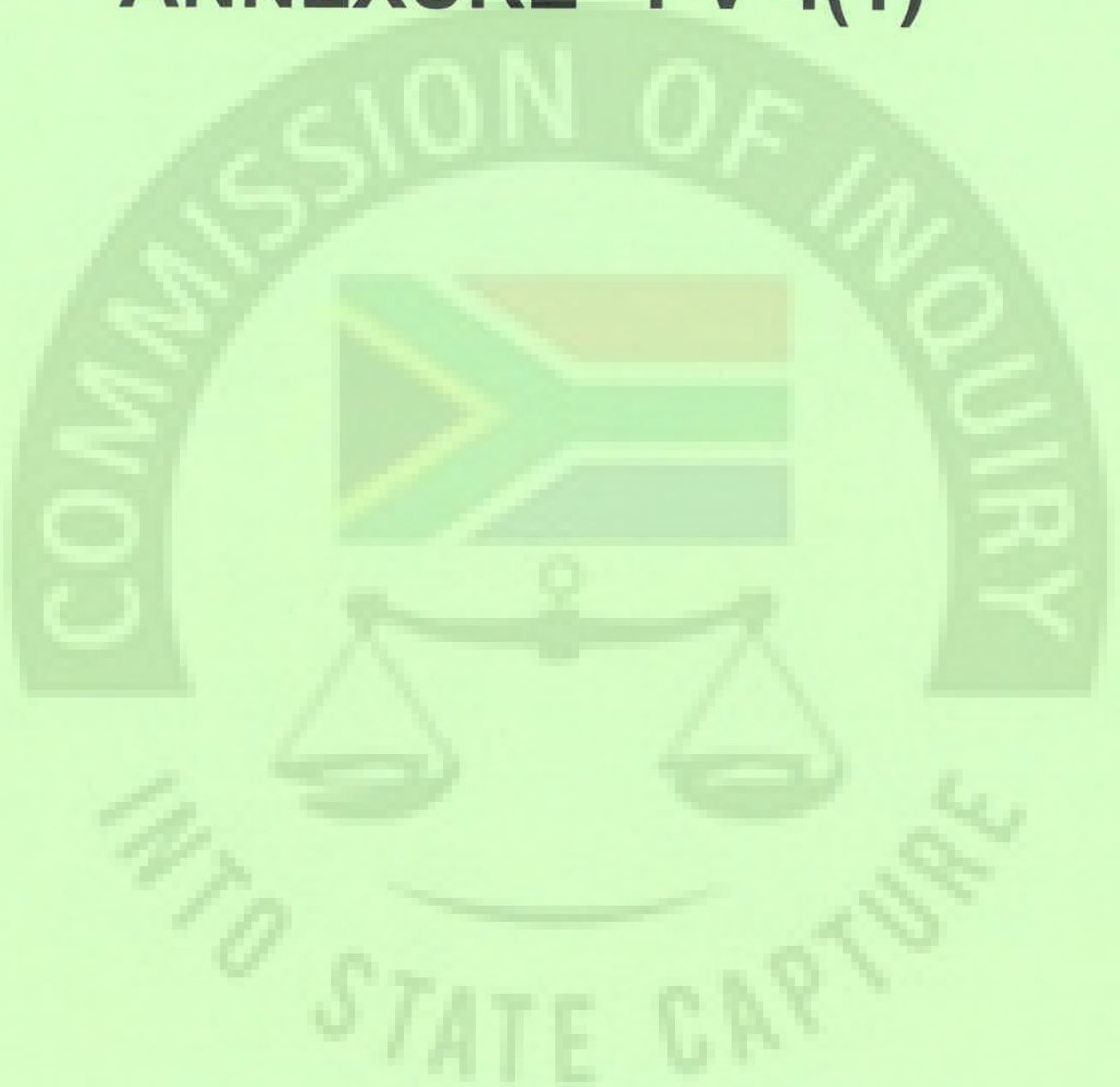
FULL NAMES:

STATUS:

STREET ADDRESS:

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H

# ANNEXURE “PV 4(1)”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20170821 TIME: 23:21:06 AMOUNT: 600,000.00 RESULT :

PAYER DETAILS

FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODSMJ8VZ5ND 20170820  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 73635263 5014 PAYMENT TO ACB ACCOUNT

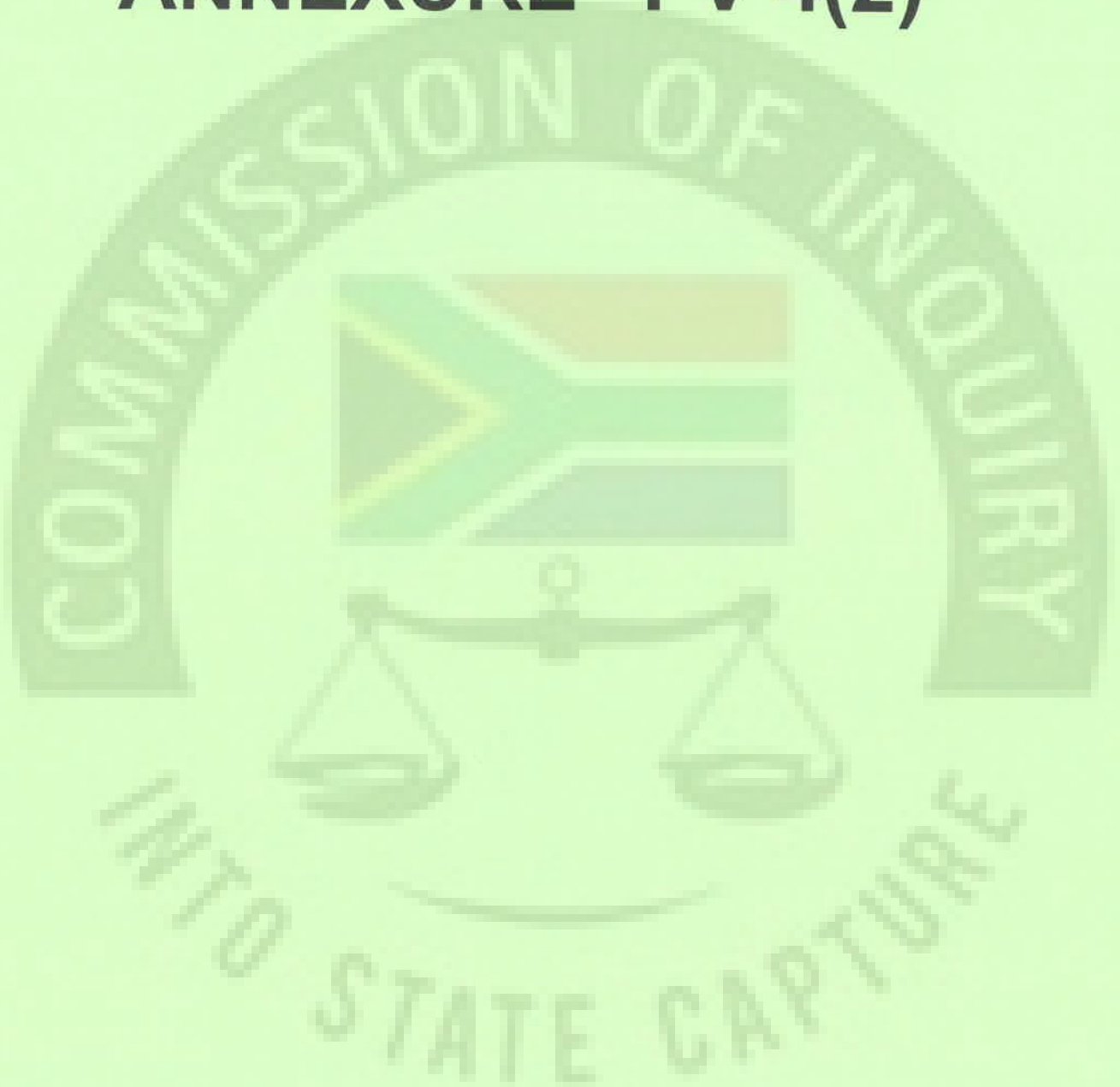
BENEFICIARY DETAILS

BENEFICIARY/RECIP NAME : MAJAVU INC TRUST ACC  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : MAJAVU INC TRUST ACC  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPE/PROD CDE/CUR: 00000000000000000019097 / 1 ACB ZAR  
BRANCH NO./BANK NAME : 051001 STANDARD BANK OF S.A.  
DESCRIPTION : H MOTS  
REFERENCE NO : INA30544  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA :  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



G  
TH

## ANNEXURE “PV 4(2)”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20170821 TIME: 00:20:20 AMOUNT: 587,656.82 RESULT :

PAYER DETAILS

FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODSRSV2Z5ND 20170821  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 74502067 5014 PAYMENT TO ACB ACCOUNT

BENEFICIARY DETAILS

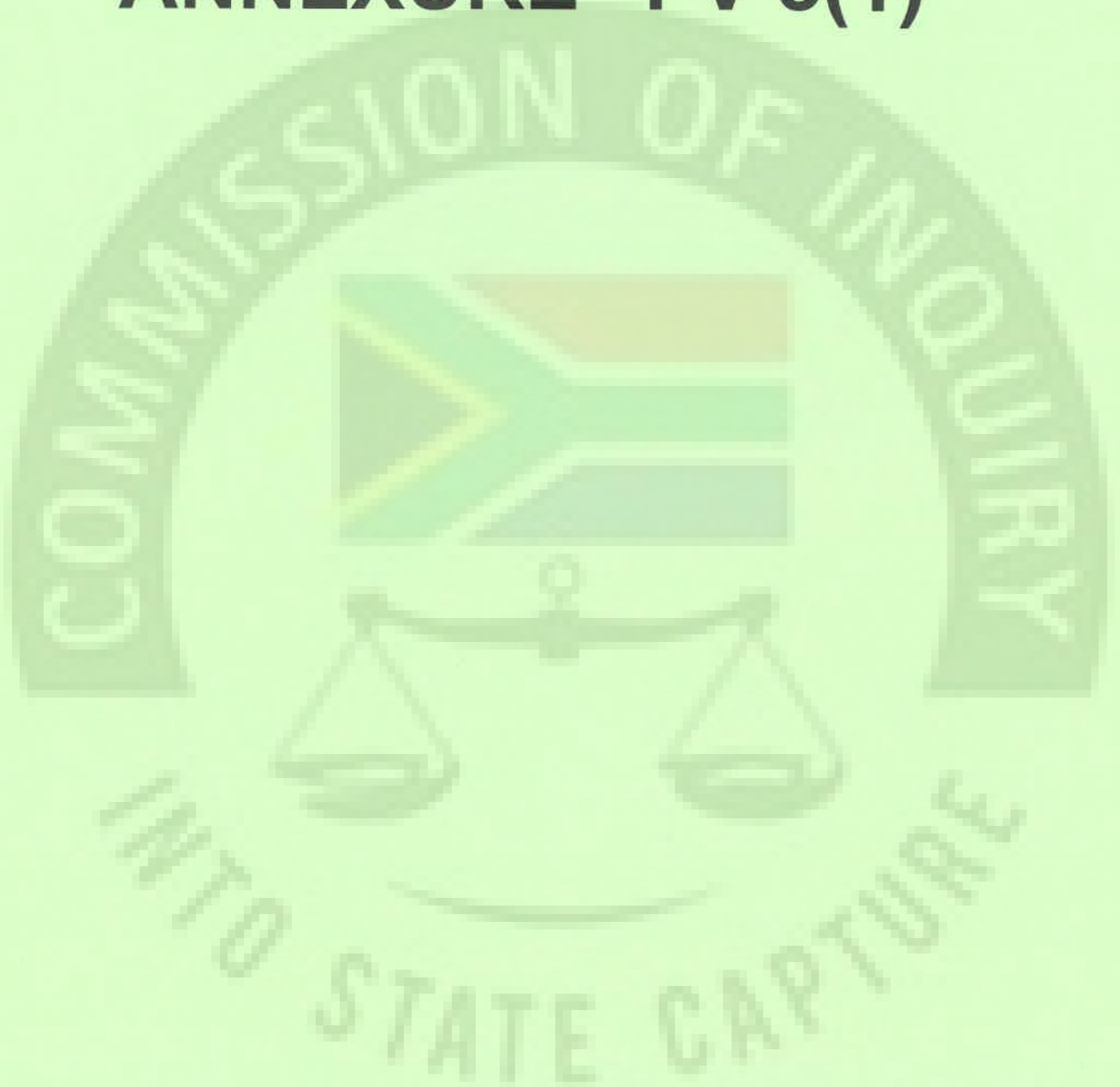
BENEFICIARY/RECIP NAME : MAJAVU INC TRUST ACC  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : MAJAVU INC TRUST ACC  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPE/PROD CDE/CUR: 000000000000000000019097 / 1 ACB ZAR  
BRANCH NO./BANK NAME : 051001 STANDARD BANK OF S.A.  
DESCRIPTION : GH MOTS  
REFERENCE NO : INA30544  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA :  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



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ID.



# ANNEXURE “PV 5(1)”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20170930 TIME: 18:40:30 AMOUNT: 450,000.00 RESULT :

PAYER DETAILS

FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODS8NTZW3QD 20170930  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 934368693 5014 PAYMENT TO FNB ACCOUNT

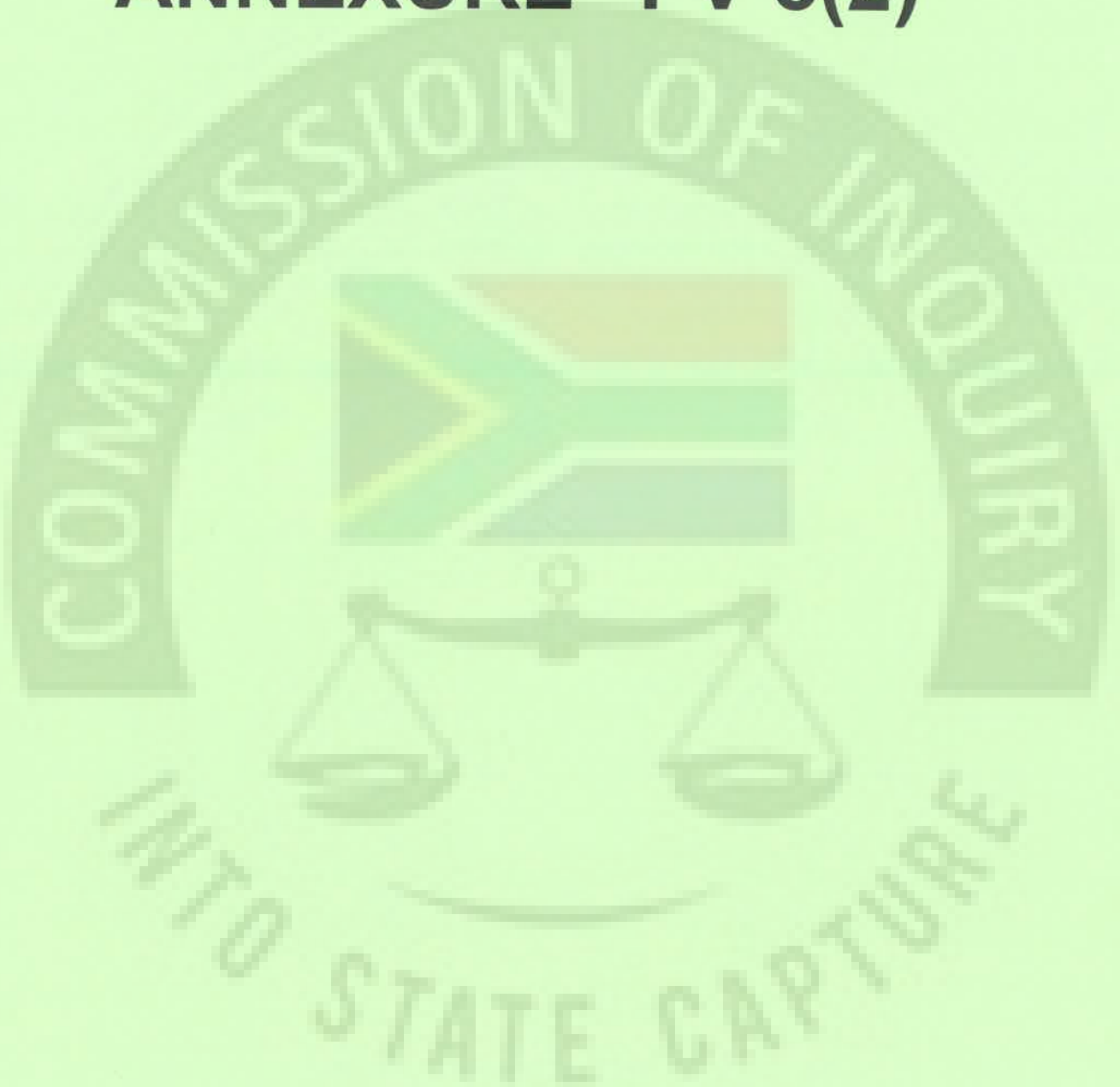
BENEFICIARY DETAILS

BENEFICIARY/RECIP NAME : MOROKA CONSULTANTS A  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : MOROKA CONSULTANTS A  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPE/PROD CDE/CUR: 00000000000062373928319 / DDA ZAR  
BRANCH NO./BANK NAME : 000000 FNB  
DESCRIPTION : MOROKA  
REFERENCE NO : MIOTTO  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA :  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



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TH

# ANNEXURE “PV 5(2)”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20171028 TIME: 15:06:02 AMOUNT: 450,000.00 RESULT :

PAYER DETAILS

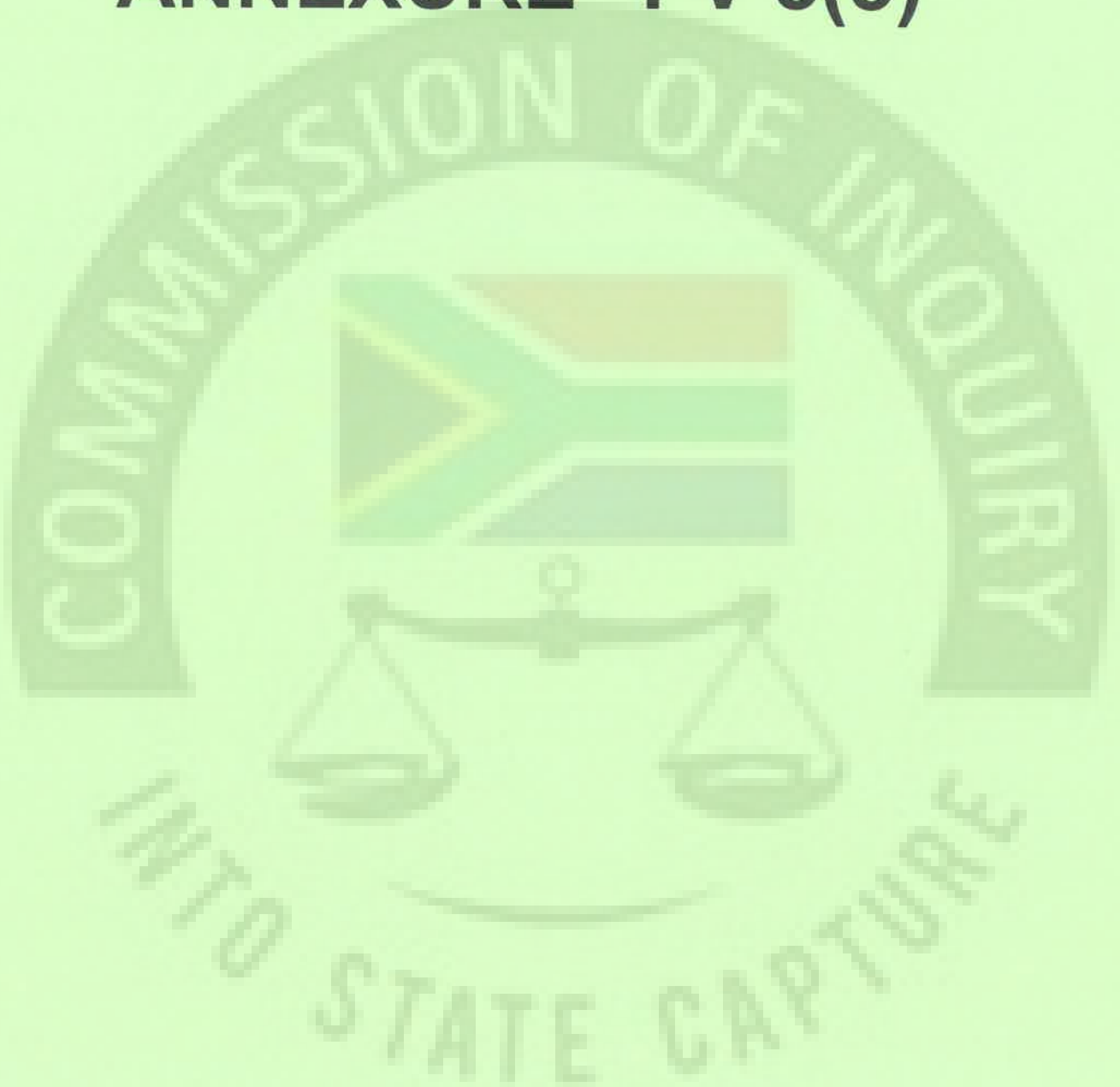
FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODSQP1WVDS 20171028  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 1521852326 5014 PAYMENT TO FNB ACCOUNT

BENEFICIARY DETAILS

BENEFICIARY/RECIP NAME : MOROKA CONSULTANTS A  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : MOROKA CONSULTANTS A  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPE/PROD CDE/CUR: 00000000000062373928319 / DDA ZAR  
BRANCH NO./BANK NAME : 000000 FNB  
DESCRIPTION : MOROKA  
REFERENCE NO : MIOTTO  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA :  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



# ANNEXURE “PV 5(3)”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20171130 TIME: 09:19:33 AMOUNT: 450,000.00 RESULT :

PAYER DETAILS

FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODSTNYF11TD 20171130  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 2082096608 5014 PAYMENT TO FNB ACCOUNT

BENEFICIARY DETAILS

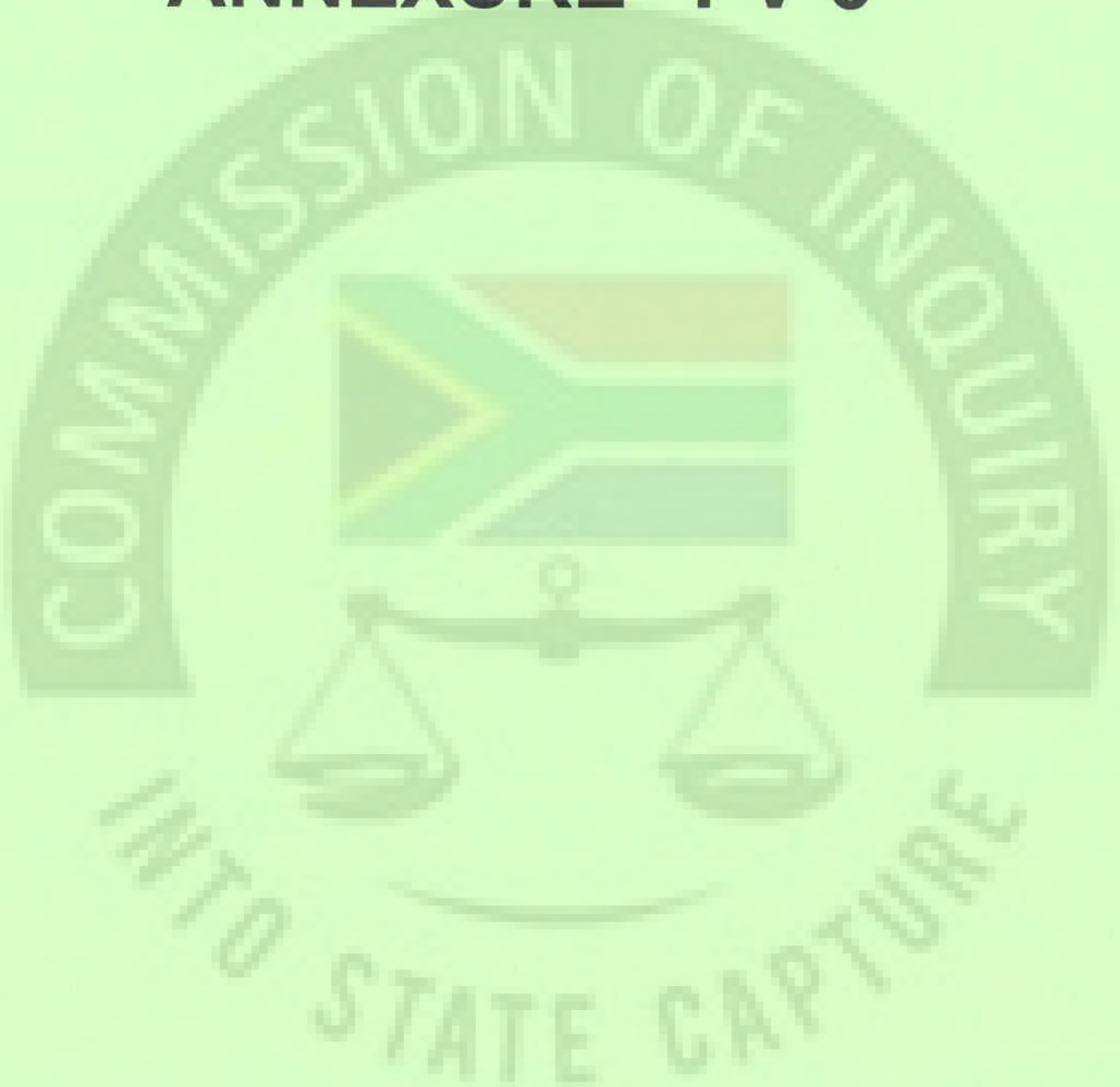
BENEFICIARY/RECIP NAME : MOROKO CONSULTANTS A  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : MOROKO CONSULTANTS A  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPER/PROD CDE/CUR: 00000000000062373928319 / 0 DDA ZAR  
BRANCH NO./BANK NAME : 000000 FNB  
DESCRIPTION : MOROKO  
REFERENCE NO : MIOTTO  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA : L  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



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# ANNEXURE “PV 6”



CUSTOMER NAME & NO : \*MIOTTO TRADING AND ADVISORY HOLDINGS 000000046993156  
SYS DATE: 20171019 TIME: 22:31:18 AMOUNT: 500,000.00 RESULT :

PAYER DETAILS

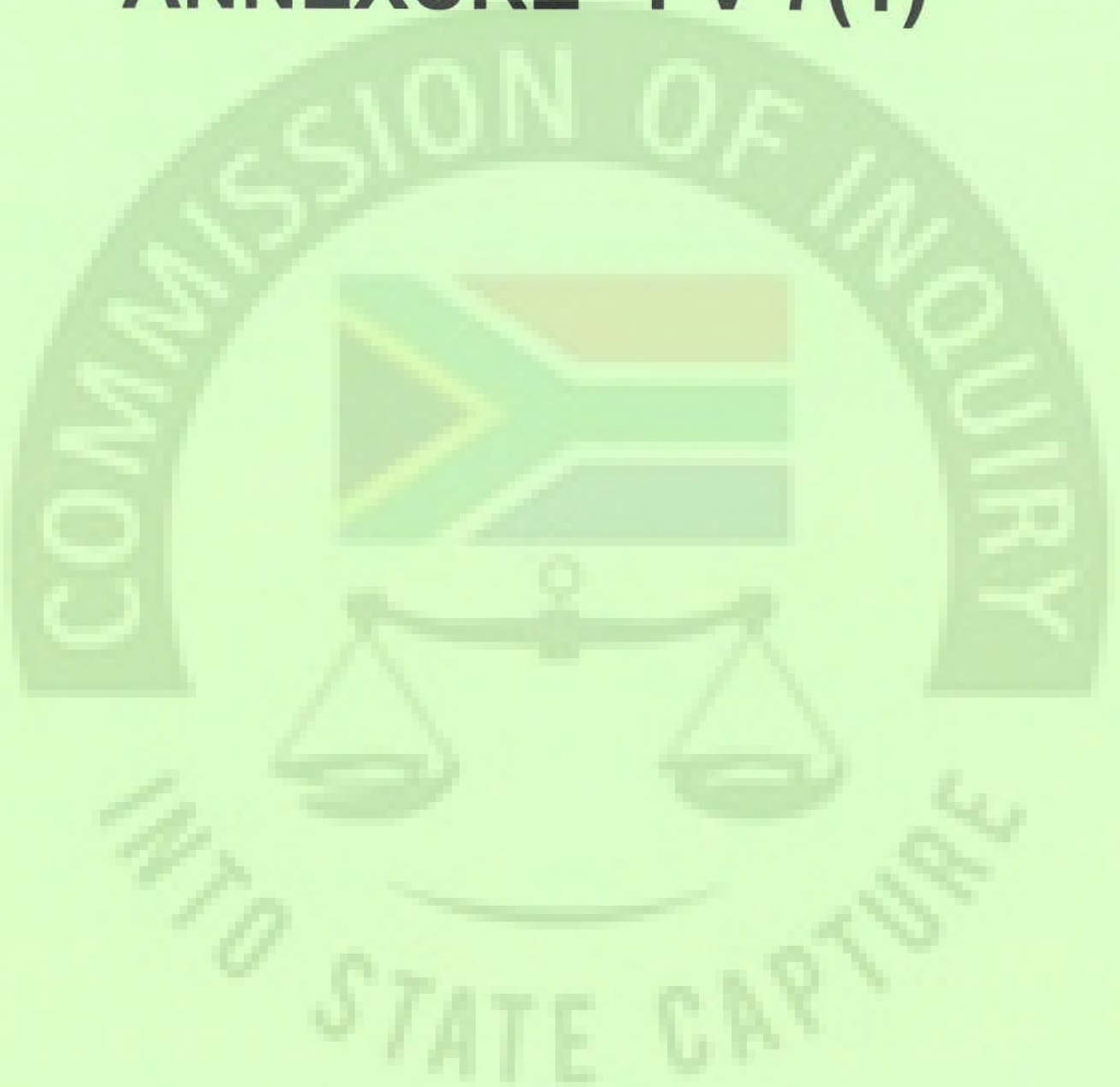
FROM ACCT/INPUT BRN/CUR : 00000000000062595403339 560 ZAR  
TRACE I.D./EFF DATE : VODS1BBHNXRD 20171018  
CHANNEL ID : 1BB 250655  
TRAN NO/CODE/PAYMNT TYPE : 1317418955 5014 PAYMENT TO ACB ACCOUNT

BENEFICIARY DETAILS

BENEFICIARY/RECIP NAME : EFG2  
RECIP NO/ITEM/CONSOLID :  
PAYMENT SHORT/NICK NAME : EFG2  
CATEGORY/DESCRIPTION : 000 NOT CATEGORISED  
TO ACCT/TYPE/PROD CDE/CUR: 00000000000004090717443 / 1 ACB ZAR  
BRANCH NO./BANK NAME : 632005 ABSA BANK  
DESCRIPTION : SOCIAL DEVELOPMENT  
REFERENCE NO : BOAG  
VALID REF NO/SCHD PMT IND: Y (YES/NO) (Y = SCHED PMT LINK)  
PMNT RESULT ERROR MESSAGE:  
CHANNEL REFERENCE DATA :  
PF3 = PREVIOUS SCREEN PF8 = NOTIFICATION DETAILS



# ANNEXURE “PV 7(1)”

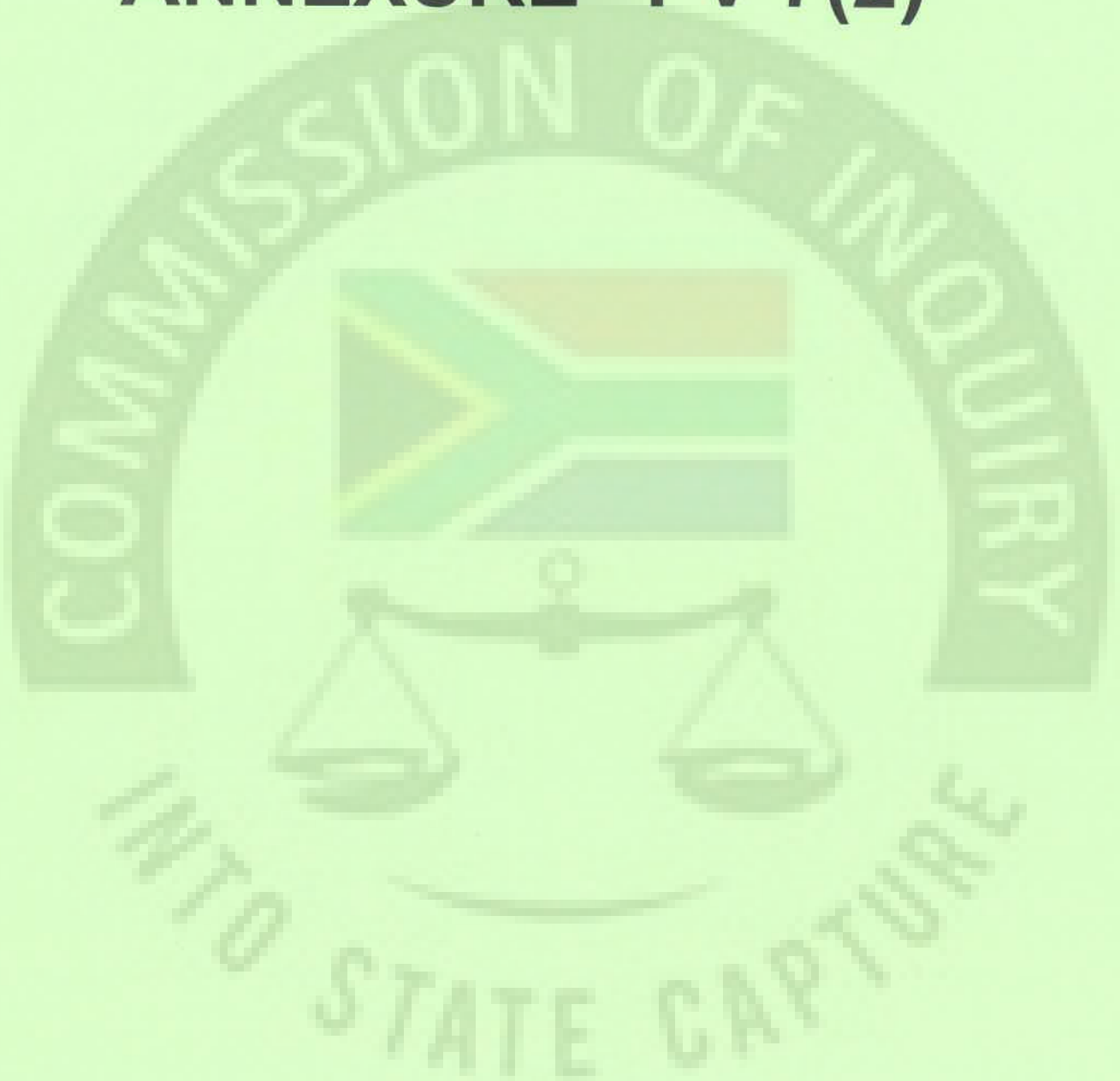


LAMOZEST

| Prepared by: D'Arcy-Herrman & Co Inc<br>Tax Type Report for the Tax Period 201804 (01/03/18 - 30/04/18) |               |          |           |                               |              |              |             |             |  |
|---------------------------------------------------------------------------------------------------------|---------------|----------|-----------|-------------------------------|--------------|--------------|-------------|-------------|--|
| Date                                                                                                    | Type          | Account  | Reference | Description                   | Exclusive    | Inclusive    | Tax Amount  |             |  |
| 28/03/18                                                                                                | Sales         | BYC001   | LAM111    | Tax Invoice                   | (371,910.00) | (423,977.40) | (52,067.40) | 14%         |  |
| Customer Name: BOSASA YOUTH DEVELOPMENT CENTRES (PTY) L                                                 |               |          |           |                               | (371,910.00) | (423,977.40) | (52,067.40) | Total       |  |
| 30/04/18                                                                                                | Sales         | BYC001   | LAM112    | Tax Invoice                   | (348,810.00) | (401,131.50) | (52,321.50) | 15%         |  |
| Customer Name: BOSASA YOUTH DEVELOPMENT CENTRES (PTY) L                                                 |               |          |           |                               | (348,810.00) | (401,131.50) | (52,321.50) | Total       |  |
| 01/03/18                                                                                                | CB 1 Payments | 3200/000 | 220       | ABSA                          | 119.30       | 136.00       | 16.70       | 14%         |  |
| 01/03/18                                                                                                | CB 1 Payments | 3200/000 | 221       | ABSA                          | 15.44        | 17.60        | 2.16        | 14%         |  |
| 28/03/18                                                                                                | Purchases     | SHAZ     | PNA10024  | Supplier Invoice - INV/180136 | 642,000.00   | 731,880.00   | 89,880.00   | 14%         |  |
| Supplier Name: SHAZAREX                                                                                 |               |          |           |                               | 642,134.74   | 732,033.80   | 89,898.86   | Total       |  |
| 01/04/18                                                                                                | CB 1 Payments | 3200/000 | 225       | ABSA                          | 118.26       | 136.00       | 17.74       | 15%         |  |
| 01/04/18                                                                                                | CB 1 Payments | 3200/000 | 226       | ABSA                          | 13.87        | 15.95        | 2.08        | 15%         |  |
| 01/04/18                                                                                                | CB 1 Payments | 3200/000 | 227       | ABSA                          | 100.87       | 116.00       | 15.13       | 15%         |  |
| 30/04/18                                                                                                | CB 1 Payments | 3200/000 | 231       | ABSA                          | 103.94       | 119.53       | 15.59       | 15%         |  |
| Total for Tax Type : 15 - Vat - Standard rated                                                          |               |          |           |                               | 936.94       | 387.48       | 50.54       | Total       |  |
|                                                                                                         |               |          |           |                               |              |              | (14,439.50) | VAT payable |  |

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## **ANNEXURE “PV 7(2)”**





LAMOZEST (PTY) LTD  
30 WAVERLY DRIVE  
MILL PARK  
6001

VAT NUMBER: 4700269204

Tax Invoice

Date 28/03/18

Page 1

Document No LAM111

BOSASA YOUTH DEVELOPMENT CENTRES (PTY) L  
1 Windsor avenue  
Private bag 2002  
KRUGERSDORP 1739  
VAT REGISTRATION NUMBER:  
4610209985

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |
|---------|----------------|------------|---------------|------------|
| BYC001  |                | N          |               | Exclusive  |

| Code    | Description                                               | Quantity | Unit | Unit Price | Disc% | Tax    | Nett Price |
|---------|-----------------------------------------------------------|----------|------|------------|-------|--------|------------|
| 1000000 | License fees for the month of<br>March 2018<br>966 X R385 |          |      |            |       | 14.00% | 371,910.00 |

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

© Sage South Africa (Pty) Ltd

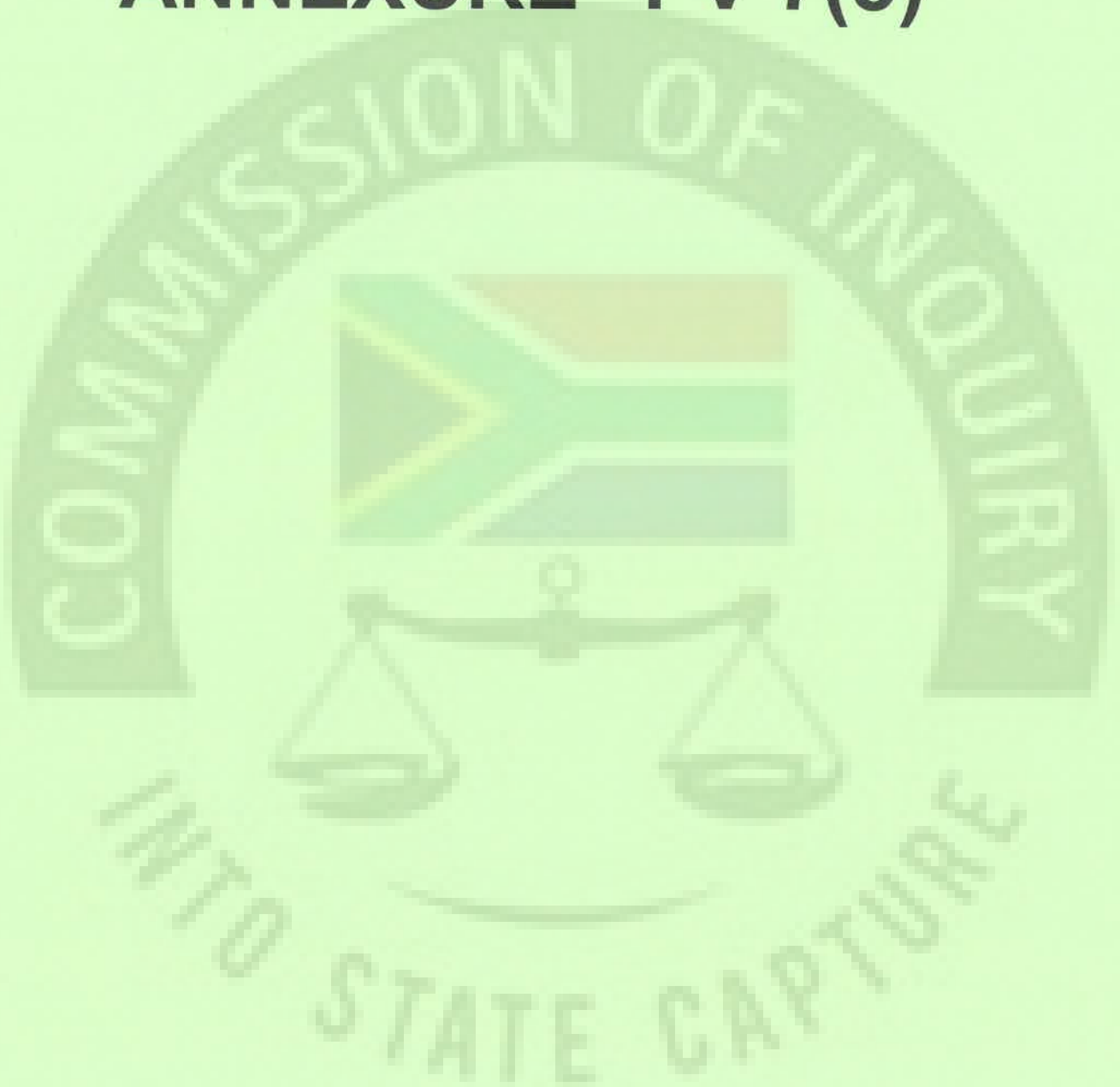
|                  |            |
|------------------|------------|
| Sub Total        | 371,910.00 |
| Discount @ 0.00% | 0.00       |
| Amount Excl Tax  | 371,910.00 |
| Tax              | 52,067.40  |
| Total            | 423,977.40 |

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# ANNEXURE “PV 7(3)”



LAMOZEST (PTY) LTD  
30 WAVERLY DRIVE  
MILL PARK  
6001

VAT NUMBER: 4700269204

### Tax Invoice

Date 30/04/18

Page 1

Document No LAM112

BOSASA YOUTH DEVELOPMENT CENTRES (PTY) L  
1 Windsor avenue  
Private bag 2002  
KRUGERSDORP 1739  
VAT REGISTRATION NUMBER:  
4610209985

Deliver to

| Account | Your Reference | Tax Exempt | Tax Reference | Sales Code |       |     |            |
|---------|----------------|------------|---------------|------------|-------|-----|------------|
| BYC001  |                | N          |               | Exclusive  |       |     |            |
| Code    | Description    | Quantity   | Unit          | Unit Price | Disc% | Tax | Nett Price |

|         |                                                           |  |  |  |  |        |            |
|---------|-----------------------------------------------------------|--|--|--|--|--------|------------|
| 1000000 | License fees for the month of<br>April 2018<br>906 x R385 |  |  |  |  | 15.00% | 348,810.00 |
|---------|-----------------------------------------------------------|--|--|--|--|--------|------------|

Received in good order

Signed \_\_\_\_\_ Date \_\_\_\_\_

© Sage South Africa (Pty) Ltd

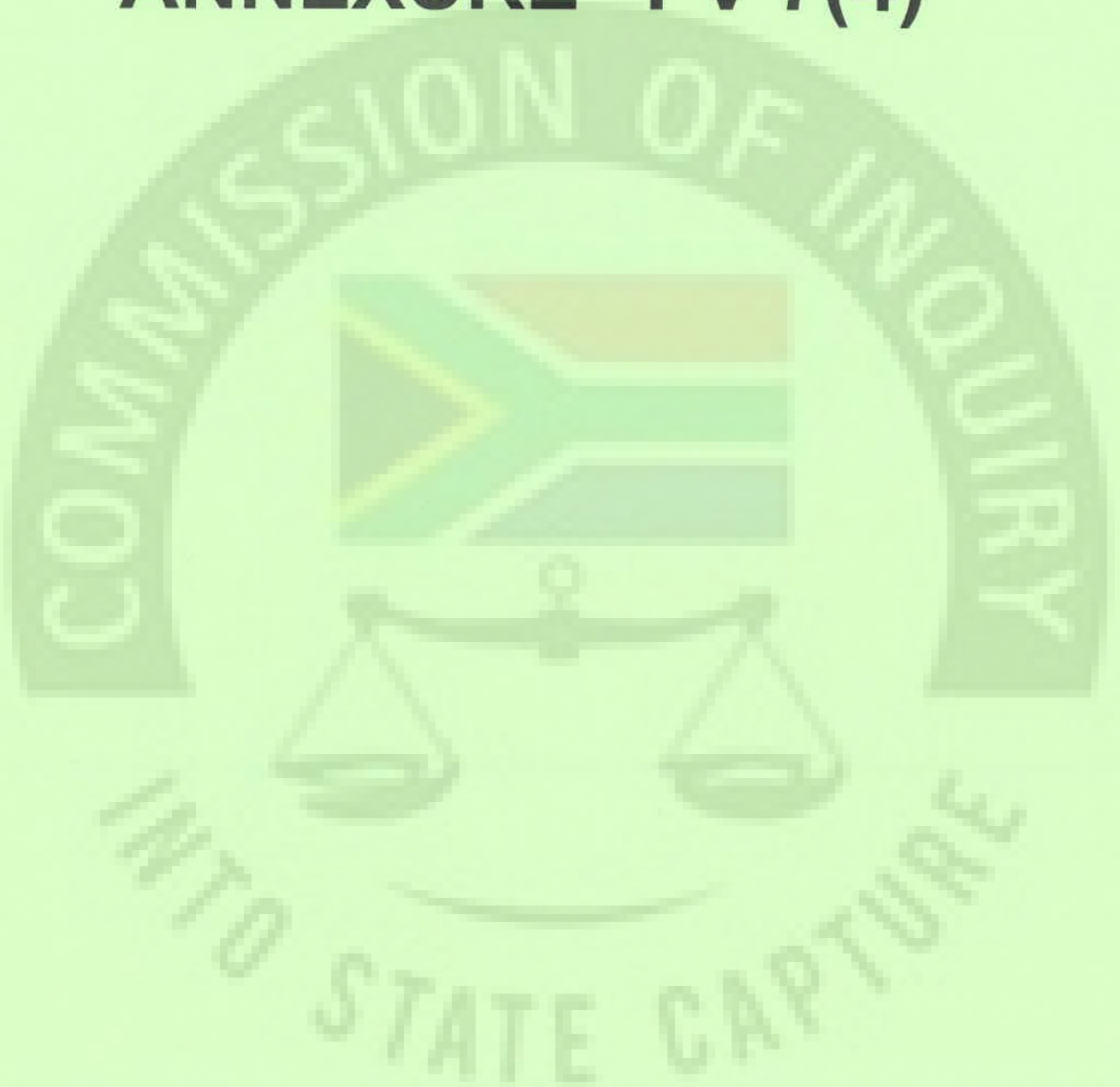
|                  |            |
|------------------|------------|
| Sub Total        | 348,810.00 |
| Discount @ 0.00% | 0.00       |
| Amount Excl Tax  | 348,810.00 |
| Tax              | 52,321.50  |
| Total            | 401,131.50 |

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# ANNEXURE “PV 7(4)”



**Tax Invoice**

|                                                                                                       |                |            |
|-------------------------------------------------------------------------------------------------------|----------------|------------|
| HBZ Bank                                                                                              | Date           | 2018/03/28 |
| ACC NO: 11901261664                                                                                   | Your Reference | INV180136  |
| BR CODE: 570137                                                                                       |                |            |
| <b>SHAZAREX</b><br>REG NO: 2013/082814/07<br>VAT NO: 4010264531<br>P O BOX 9597<br>AZAADVILLE<br>1750 |                |            |

|                        |                      |
|------------------------|----------------------|
| <b>TO:</b>             | <b>DELIVERED TO:</b> |
| Lamozest (Pty) Ltd     | 30 Waverley Dr       |
| REG NO: 2012/126413/07 | Mill Park            |
| VAT NO: 4700269204     | Port Elizabeth       |
|                        | 6001                 |

| Description     | Qty | Unit Price | Tax | Nett Price   |
|-----------------|-----|------------|-----|--------------|
| Consulting fees | 1   | 642000     | 14% | R 642 000.00 |
| Sub Total       |     |            |     | R 642 000.00 |
| Tax             |     |            |     | R 89 880.00  |
| Total           |     |            |     | R 642 000.00 |
| Balance due     |     |            |     | R 731 880.00 |

|                        |            |
|------------------------|------------|
| Received in good order |            |
| Signed _____           | Date _____ |

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# ANNEXURE "PV8(1)"





**JUDICIAL COMMISSION OF INQUIRY INTO ALLEGATIONS OF STATE CAPTURE,  
CORRUPTION AND FRAUD IN THE PUBLIC SECTOR INCLUDING ORGANS OF STATE**

2<sup>nd</sup> floor, Hillside House  
17 Empire Road,  
Parktown  
Johannesburg  
2193  
Tel: (010) 214-0651  
Email:

[inquiries@sastatecapture.org.za](mailto:inquiries@sastatecapture.org.za)  
Website: [www.sastatecapture.org.za](http://www.sastatecapture.org.za)

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**AFFIDAVIT OF ANDRIES JOHANNES VAN TONDER**

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I, the undersigned,

**ANDRIES JOHANNES VAN TONDER**

hereby state the following:

1. I am an adult male businessman. I am a South African citizen with identification number 6904165243087.
2. The facts contained herein fall within my own personal knowledge, unless the contrary appears from the contents hereof, and to the best of my belief are both true and correct.
3. I understand that in my statement that I will incriminate myself in respect of potentially serious offences. In addition, I failed to report these acts as apparently required in terms of the provisions of Sec 34 of the Prevention and Combating of Corrupt Activities Act, Act 12, 2004 (PRECCA). I give this evidence freely and voluntarily. I have been offered no incentive or reward.
4. I received a summons in terms of section 3 (2) of the Commissions Act in terms of proclamation 3 of the 25 January 2018 to answer questions and to produce books and documents relating to my knowledge of the business dealings of Bosasa now known as African Global
5. I wish to state that in respect of the incidents and occurrences relating to the unlawful actions and affairs in view of the time period that has elapsed that if it becomes apparent whilst I am giving evidence that I will be given a fair opportunity to deal with these aspects relating to the matter in a supplementary affidavit if necessary
6. During the time that I was employed at Bosasa/African Global, and in the position that I held I became so complacent in regard to the actions conduct and the corrupt activities that were taking place that it actually became part and parcel of my working life

M.R



7. Once I was outside the Bosasa employment circle the full impact of the Bosasa group of companies' and my unlawful activities gave me direction not to sit back and to pretend that nothing unlawful had happened. Angelo Agrizzi with whom I previously worked had left the group and I stayed in contact with him. During one of our lunch meetings as friends which was done on a regular basis he told me that he had received credible information that Gavin Watson and some of his directors and family members had indicated that they are going to destroy his life and he was extremely worried about these threats. He also informed me that he had heard that Gavin Watson would shift all the blame for the illegal actions and conduct that had taken place over the years onto him and onto other persons that were employed there.
8. Angelo Agrizzi requested that I should try and make a video recording of what was taking place in Gavin Watson's walk-in vault in his office. Angelo Agrizzi wanted physical proof of what was going on in Gavin Watson's walk-in vault and in particular how he was handling the cash and the counting the cash and placing the cash in the grey security bags, which was done prior to the distribution of the cash.
9. I was extremely nervous to agree to it but I had personally witnessed how Gavin Watson treated people and I had a fear of Gavin Watson and I still do.
10. I have personally witnessed over the years the vindictiveness of Gavin Watson and I have personally seen how he dismissed people that did not suit his needs and as such I agreed to make the video recording which I did on the 28<sup>th</sup> of March 2017. I also agreed to assist Angelo Agrizzi in obtaining the recording.

#### **Background**

11. During 1995 I was employed as temporary employee within a group of companies called Meritum. Meritum's head office was situated in Randfontein at the time.
12. I was employed as a financial clerk and general assistant within the accounts department of Meritum. During my job interview with Dr. Smith, I was informed

M.J.R. - [Signature]

that the shareholders in Meritum at the time were Fanie van Zijl and Dr Jurgen Smith.

13. During 1996 I became a formal employee of Meritum.
14. During the course of 1998 Fanie van Zijl called myself and certain other staff members to a meeting held in the Meritum's boardroom. During this meeting Mr van Zijl made mention of certain other people he wished to involve in the company.
15. The people referred to in this meeting included a group of women who I later learned were involved in a company called Dyambu Holdings (Proprietary) Limited ("Dyambu Holdings"). The only one of these women related to Dyambu Holdings which I have ever met was Ms. Hilda Ndude. I do not know the names or positions of the other women who were also involved in Dyambu Holdings.
16. I was later introduced to Gavin Watson and Danny Mansell who I was told were shareholders in Dyambu Operations (Proprietary) Limited ("Dyambu Operations"). I cannot recall who introduced them to me and I cannot recall whether it was before or after Meritum changed its name to Dyambu Operations.
17. The name of Meritum, where I was employed was changed to Dyambu Operations, and the business also re-branded as Dyambu Operations. Dyambu Operations was the operational company at the time, which was managed by Danny Mansell at the time. I'm not sure what Danny Mansell's official title in the company was, but I think it was managing director. Tony Perry was then hired as a consultant. Tony Perry was introduced to me as a qualified accountant who assisted and advised in various financial, accounting, company structure, and company secretarial functions.
18. As far as I can recall, the new shareholding structure involved Gavin Watson, Danny Mansell and Dyambu Holdings. Dyambu Holdings acquired a 10% shareholding in Dyambu Operations. I cannot remember how the balance of the shareholding in Dyambu Operations was allocated.

M.R



19. In or about August 2000, Hilda Ndude entered into an agreement with Gavin Watson titled "*Effective Acquisition of Dyambu Holdings (Pty) Ltd's interests in Dyambu Operations (Pty) Ltd by Gavin Watson or his nominee.*". This was confirmation of a verbal agreement in terms of which Hilda Ndude agreed that Gavin Watson or his nominee can acquire Dyambu Holdings' effective 10% interest in the business of Dyambu Operations. This agreement was signed on the 3<sup>rd</sup> of August 2000, a copy is attached as annexure "AT1".
20. Subsequent to the initial shareholding allocation as explained above, the shareholding structure changed considerably during the following years. I worked very closely with Tony Perry at the time who assisted with all matters relating to company structure. Tony Perry's services also extended to the financial side of the company.
21. Initially Gavin Watson made me feel important to the company and its operations. Gavin Watson would from time to time take me with to certain business meetings to explore new business opportunities. I earned a good salary at Bosasa and lived a comfortable life.
22. Gavin Watson used senior staff's attendance to morning prayer meetings as a yardstick of loyalty to him. Gavin Watson used to run these prayer meetings and insisted that everybody attending the morning prayer meetings had to pray out loud – in his own words "so he can hear where they are at". I believed that this was how Gavin Watson determined an employees loyalty to the company.
23. I attended the morning prayer meetings initially, but my own personal opinion was that Gavin Watson treated these morning prayer meetings as an evaluation of the employees' loyalty to him and the company.
24. After I had stopped attending these morning prayer meetings my relationship with Gavin Watson started to deteriorate over the next few years
25. There was an investigation into the Bosasa group of companies by the South African Revenue Services ("SARS"), which I will deal with later in my statement.

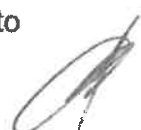
M-R 



But I recall that after we were successful in this case with SARS Gavin Watson started to alienate me and isolate me within the company from my functions as the chief financial officer ("CFO"). He had got what he wanted from me to succeed in this case

26. In or about the beginning of 2017 and despite being the company's CFO my relationship with Gavin Watson had deteriorated to such an extent that he prevented me from fulfilling my functions as CFO. I had no more access to financial information, and was not allowed to interact with Banks or company auditors. He instructed me to be involved on a full-time basis in the setting up of a copper rod manufacturing plant. On numerous occasions Gavin Watson told me that he would like me to move from my office at head office to an office in the copper rod manufacturing plant. Gavin Watson once told me in an open meeting that he wants me on the road, which I interpreted as being a sales representative for the new copper rod business. I was obvious to me that Gavin Watson was setting me up for failure. I was never informed that my position as CFO was terminated. My position and responsibility in the company was unclear.
27. Gavin Watson would embarrass employees in front of other staff and in public. He targeted specific individuals in open meetings and belittled and embarrassed them, and threatened to fire them in front of the rest of the staff and in public. When Gavin Watson started targeting me he used to tell me for no reason "*jy gaan jou gat sien*" amongst other embarrassing terms such as calling me a "*knucklehead*" or "*dunderhead*" in the presence of other people.
28. I could not bear the stress of working in that environment anymore. I was and I am still fearful of Gavin Watson. Gavin Watson was well connected to very powerful people, including the highest level of people within the South African Government. Many of these people during the time that I was there visited the premises. He would openly tell staff during meetings of his powerful connections. I saw how Gavin Watson got rid of people who did his unlawful and corrupt activities for him such as Danny Mansell, Tony Perry, Angelo Agrizzi, and he even tried to get rid of Dr Smith. All of these people were used by Gavin Watson to do his corruption and unlawful actions for him, just to

M. R.



dispose of them after they served their purpose. Staff are expendable in the eyes of Gavin Watson, and he had no loyalty to anyone.

I witnessed over the years how he dealt with employees and even people that I thought were close to him.

29. I realised that I was next in line to be disposed of as I have reached my expiry date with Gavin Watson. I was extremely stressed.
30. I realised that I cannot stand up against Gavin Watson as I will be destroyed. I was concerned about the continuous uncertainty regarding the SIU matter, even though Gavin Watson stated on various occasions that he has the SIU matter under control. I had seen the report, and my name was mentioned, and I was in fact working there during that time period and onwards.
31. I realised that every individual who was involved in doing Gavin Watson's unlawful actions of corruption for him was expendable and he would victimise that person, make work life unbearable in the hope that that person would eventually resign. The day I left Bosasa, Peet Venter, the tax consultant for Bosasa came into my office. I recall that this was around the time that photos of the ex-president Jacob Zuma's birthday party were published in the media. Peet Venter wanted to inform me that I am "suspect number 1", which I interpreted meaning that I was suspected of leaking information to the press and specifically the birthday party photos that were published. I had never been in possession of these photos nor had I seen them until they were published in the media. This was the moment that I decided I had enough. I then went on special leave and after protracted negotiations with my lawyers and Bosasa's lawyer I entered into a separation agreement with Bosasa then African Global on 02 May 2018.

#### SIU investigation

32. When the SIU investigation commenced a meeting was held with Ronnie Watson, Valance Watson, Gavin Watson, Angelo Agrizzi, where we were told that a "pact" was formed and no one must break the "pact" or testify against

M.R




one another. We were told that the Watson's had it all under control and had access to both the Hawks and the National Prosecuting Authority.

33. I was given additional functions and instructions from Gavin Watson which was in addition to my day-to-day functions after the SIU report was released, which included but was not limited to attending to concerns raised by banks and auditors as a result of negative media reports, and to be vigilant of any potential incriminating documents including but not limited to invoices that I might have come across.

Vehicle purchased for Megan Gillingham

34. In or about December 2006 Bosasa purchased a new Volkswagen Polo from Volkswagen at the Glen for Megan Gillingham, the daughter of Patrick Gillingham. I knew that Patrick Gillingham held a senior position at the Department of Correctional Services and I personally met him on occasions. I was instructed by Gavin Watson facilitate the purchase of the vehicle. I informed both Angelo Agrizzi and Dr Smith of this instruction received. I immediately attended to this request because when Gavin Watson issued an instruction I would have to leave everything and immediately comply with his instruction
35. I arranged through the accounts department for a Bosasa cheque to be made out "cash" as my initial plan was to deposit the cash amount into the bank account of Volkswagen at the Glen. The cheque required two signatures. I signed as first signatory, and the cheque was sent to Dr. Smith for a second signature.
36. Dr. Smith then came into my office and told me that Bosasa cannot pay for the vehicle by means of a cash deposit. Dr. Smith further told me that he had discussed the matter with Gavin Watson and he advised that Gavin Watson instructed him to do what he sees fit in order to pay for the vehicle, and I was instructed that the following method for paying of the vehicle be followed:
- 36.1 I signed a personal loan agreement with Dr Smith;

M.P. 



- 36.2 Dr. Smith transferred the money from his personal bank account into my personal bank account;
- 36.3 I transferred the money from my personal bank account to Volkswagen at the Glen in order to pay for the vehicle. 1 to 2 months thereafter Bosasa transferred the money, plus an amount to allow for tax, and interest payable as per the loan agreement, to Consillium Business Consultants;
- 36.4 From Consillium Business Consultants the money, plus interest, was transferred into my private bank account. To the best of my knowledge the tax amount was paid over from Consillium Business Consultants to SARS. I then transferred the amount plus interest, from my private bank account, back to Dr. Smith's bank account.
37. I do not have a copy of the personal loan agreement anymore and cannot remember the written terms of the agreement. I handed the agreement to Bosasa's legal team during the time of the SIU investigation.


**The SeaArk Project – (SARS tax investigation)**

38. During 2005 and 2006 Gavin Watson commenced with the process of building an aquaculture pilot project in the Coega IDZ, Port Elizabeth, called "SeaArk". A company called SeaArk Africa (Pty)Ltd, which was a 100% subsidiary company of Bosasa Operations (Proprietary) Limited was established for this purpose.
39. The project was fully funded by Bosasa Operations (Proprietary) Ltd.
40. This project entailed the breeding and growing out of sea water prawns in a controlled environment.
41. An American person by the name of David Wills introduced the project to Gavin Watson. David Wills and Gavin Watson established an American based

M.R. 

company called Sustainable Resources International LLC (SRI). I do not know what the shareholding in SRI was.

42. A substantial amount of money was transferred each month to SRI from Bosasa which eventually totalled approximately R50 000 000.00. To the best of my knowledge, the moneys transferred to SRI was earmarked to pay consulting fees to David Wills and also other overseas consultants involved in the project.
43. Due to the inability to raise required funding for the production build out of the project to large scale, as well as other operational concerns, the project was terminated, and SeaArk Africa (Pty) Ltd reflected an assessed loss of R138 498 378.00 in its books at the time. This assessed loss was derived from expenses and equipment write offs relating to the project.
44. Further, it is important to note that the SeaArk prawn processing plant equipment was purchased, but never "unboxed" or used in the SeaArk operations. This equipment was written off in the books of the company for income tax purposes over a period of time.
45. After the termination of the SeaArk project, the main business of the company was changed to accommodate the utilisation of the assessed loss for tax purposes in the kitchen operations within Bosasa Operations (Proprietary) Ltd.
46. The name of SeaArk Africa(Pty)Ltd was changed to Bosasa Supply Chain Management (Proprietary) Ltd or (BSCM) as referred to internally. BSCM acted as a procurement company, and procured food items. These food items were on sold at an average profit margin of 20% to Bosasa Operations (Proprietary) Ltd. By doing this the assessed loss in BSCM could be utilised for income tax purposes. The value of this benefit was approximately R38 779 546.00 (Calculation of the assessed loss: R138 498 378.00 at 28% = R38 779 546.00)
47. SARS investigated the assessed loss and internal trading between BSCM and Bosasa Operations, as well as the written-off processing plant equipment. In order to satisfy SARS investigators that the assessed loss and equipment write-

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offs were justifiable, sufficient evidence had to be presented to SARS. To achieve this, two things had to be done:

- 47.1 Show continuity of the SeaArk project by building a prawn production facility in Krugersdorp Gauteng. For this purpose, a new prawn production facility was built in Krugersdorp, called Biorganics. A new company was established called Biorganics (Proprietary) Ltd, which was a 100% subsidiary company of Bosasa Operations (Proprietary) Ltd. This project was funded by the Bosasa Group. Artificial sea water was manufactured for this purpose. Gavin Watson invited president Zuma to the facility in Krugersdorp and I was formally introduced to him.
- 47.2 Show that the processing plant equipment was installed and being utilised within various kitchen facilities within the group. None of this equipment was ever used in any of the kitchen facilities within the Bosasa Group. Details of which are attached as annexure "AT2".
48. SARS was convinced as a result of the above explanations that the assessed loss was legitimate, and only disallowed a portion of the processing plant write-off.
49. A couple of months after the success in the SARS investigation, Gavin Watson phoned me up, and instructed me to close down the Bio-organics project with immediate effect, and retrench the staff. Further, he instructed me to "do it today still". The following day I pointed out to Gavin Watson that closing down of the Bio-organics facility was in contradiction to what was reflected to the SARS investigators.
50. Angelo Agrizzi agreed that we cannot terminate the project and close down the facility. When Gavin Watson got the impression that myself and Angelo Agrizzi refused to adhere to this instruction, he instructed Carlos Bonifacio to execute his instruction. Carlos Bonifacio at the time was head of the Bosasa accounts department. I was completely side-lined, and my opinion ignored, when closing down the Bio-organics facility. The Bio-organics facility was subsequently closed down.

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51. The processing equipment was later sold to Mr. Connie Muller from Ibhongo Traders for R3 200 000.00. I facilitated this transaction under instructions from Gavin Watson.

**Cash**

52. Gavin Watson required a substantial amount of cash every month and the amount would vary from month to month and escalated considerably over the years.
53. In respect of cash drawn from the Bosasa bank account, fraudulent invoices of "cash suppliers" would be created and attached as a source document for the cash cheque requisition. This was motivated as SMME's who had no bank accounts and therefore had to be paid cash. This method of drawing cash got problematic as the amounts of cash required by Gavin Watson become too large. Further, fake invoices from non-existent labour brokers would be created as this could be easily motivated as a labour broker requires to be paid in cash in order to pay its staff members. Copies of metropolitan funeral pay out documents were also used as source documents for cash cheques.
54. In order to supplement further cash requirements, cash would be collected from the canteen at Lindela and canteens and bars at other mine hostels that were run by Bosasa.
55. A share in Belfast Toyota was acquired as it also had a business of a fuel pump station and kiosk which generated cash. Belfast Toyota would invoice Bosasa for fuel sales for the cash taken and the cash would be transported to Bosasa head office daily.
56. From time to time we were instructed to utilise AA Wholesalers in order to collect additional cash. Bosasa would be invoiced by AA Wholesalers for goods that were not delivered amongst other genuine deliveries and transactions.


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57. Bosasa had an arrangement with Riaan Hoeksma from Riekele Construction to arrange for cash from a Liquor Wholesaler in Randfontein. Riaan Hoeksma had the relationship with the Liquor Wholesaler. Gavin Watson would phone me up and tell me when he needed a cash delivery. I would advise Jacques van Zyl of the amount of cash that was required. Jacques van Zyl and certain people in the accounts department would attend to the administration side of the transaction of which I had no insight into. Once the cash was ready for collection, I was notified by Riaan Hoeksma to collect the cash from his offices in Randfontein, which I did.
58. The largest cash transactions were done through a company called Equal Trade, which was run by Greg Lacon-Allin. Initially Jacques van Zyl was of responsible for the ordering and collecting the cash from Equal Trade. Gavin Watson then instructed that this function be handed over to me on about July 2016. Jacques van Zyl and certain people in the accounts department would be responsible for the administration side. Greg Lacon-Allin would send a message to me via WhatsApp requesting "order" requirements for the week. A copy of the whatsapp messages are attached as annexure "AT3".
59. We used to refer to "chicken" deliveries in our WhatsApp correspondence, and tons would reflect the amount, for example R2.5tons would reflect R2 500 000.00. Gavin Watson would instruct me what amount he needed.
60. I would forward this amount to Jacques van Zyl to make the internal arrangements to generate documentation and make payment to Equaltrade. In terms of the documentation Carien Daubert would prepare an "Order sheet" with non-vatable food items on it, to be ordered for the kitchens in various management areas. Payment would then be made of the amount required which includes a 12% commission for Greg Lacon-Allin / Equal Trade.
61. Both the order sheet and proof of payment would be sent to Equal Trade's Craig Bush from a separate gmail address by the name of "John Forrest". 2 or 3 days later I would be notified by Equal Trade that cash is ready and we would arrange a delivery time at either a shopping centre or business park near Lanseria Airport. I collected the cash which was placed in brown carton boxes.

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62. A few days later Craig Bush would e-mail me the relevant invoices back to the John Forrest gmail account. These invoices would then be processed in the accounts department.
63. Many of the food items are not even a menu item on the menus at the various correctional centre kitchens. All items are reflected as non-vatable so as not to raise any SARS queries, hence only non-vatable items.
64. Payments are always prior or on the invoice dates, which is contrary to the normal invoice payments of 60 days and this was the case with all suppliers. The items and invoices are not followed through the normal channels. Unit leaders and storemen, as well as goods received stamps pertinent to each area don't reflect at all on the invoice.
- Video Footage**
65. I recorded a video on the 28<sup>th</sup> March 2017 with my mobile phone, which was in my shirt pocket. The reason why I recorded the video was because Gavin Watson boasted that he never signed any company documents which might incriminate him. From my own personal knowledge I was aware that if the authorities or anyone investigated any matters Gavin Watson would have no problem to exonerate himself and push the blame onto myself and on Angelo Agrizzi or any of the other persons that had done his instructions and wishes which he would thereafter deny. Angelo Agrizzi had requested me to take the video in order to get the necessary proof relating to the cash transactions
66. After I collected the cash as detailed in my statement, I took the cash to Bosasa's head office and would lock it up in a safe situated within the walk-in vault which was located in the company secretary's office. The reason for this was that Gavin Watson was normally not available to receive the cash at the time of cash deliveries.
67. Gavin Watson would phone me when he needed cash, instructing me to bring him the cash from the company secretary's walk-in vault to be placed in other

M.R. 




safes within his own walk-in vault. He would instruct me to meet him with the cash at his walk-in vault.

68. In Gavin Watson's walk-in vault there are other safes in which he would keep the cash delivered if it was not immediately needed to be distributed for delivery. Gavin Watson instructed me to deliver cash to Patrick Gillingham from time to time. I used to meet Patrick Gillingham at a shopping centre near Lanseria airport where I handed him the cash which was packed in a grey security bag
69. On receiving cash, Gavin Watson would count the cash and confirm whether the correct amount was delivered. This was a simple exercise whereby Gavin Watson would reconcile the cash received against the cash ordered. Any shortages in the cash amount delivered had to be corrected during the next delivery. The monthly cash deliveries approximately be between R4 000 000.00 and R6 000 000.00 during the period I was arranging the cash from Equal Trade.
70. Gavin Watson would also give various staff members monthly cash in addition to their salaries, including all staff involved in the whole process of getting and administering monthly "cash process payments". I personally received R20 000.00 cash per month from Gavin Watson.
71. I had unfortunately been completely been taken in by the way that Gavin Watson conducted these aspects of the business that it actually became part of my working life and I was actually getting an extra benefit over and above my monthly salary of R20000 cash per month. Gavin Watson also on occasions through Bosasa sponsored overseas trips and holidays as well as at times upkeep and maintenance on our own residences. Gavin Watson also on occasions assisted with paying in the shortfalls on the trade in when my motor vehicle was upgraded for a new one.

**Collecting and destroying documents from Blakes Travel**

72. Angelo and myself collected incriminating documents and computers from Blakes Travel in Randfontein. Blakes Travel was used to make payments for

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travels on a VIP account. Gavin Watson instructed us to destroy the documents relating to travel arrangements for members of the South African Government and other important people as this was during the SIU investigation and the travel documents could incriminate Bosasa. I cannot recall the names of the individuals who Bosasa organised travel arrangements for.

73. Travel documents and computers from Blakes Travel were taken to Luipaardsvlei hostel. A hole was dug with a TLB tractor, documents and computers were thrown in the hole, fuel poured over it and set alight. After a while the hole was covered with soil, and a large cement block placed over the covered hole.
74. I was present when the travel coordinator of Bosasa was re-writing Blakes Travel invoices on the instructions of Gavin Watson in new Blakes Travel invoice books.

**Danny Mansell and Patrick Gillingham**

75. In or about 2000, Danny Mansell, the managing director of Dyambu Operations had a disagreement with Gavin Watson and as a result Gavin Watson purchased Danny Mansell's shares in Dyambu Operations.
76. In or about 2003, Danny Mansell returned to the company following him having sold his cattle farm in the Eastern Cape. His services were required on a potential business deal with Rand Water and Bosasa involving a cattle farm.
77. On a few occasions, I noticed that certain officials in uniform from the Department of Correctional Services would visit the offices, Lindela and the Youth Centre. I was introduced to Patrick Gillingham by Danny Mansell during one of these visits. Bosasa had done extensive upgrades on the kitchen at Lindela and Youth Centre facility in Krugersdorp.
78. On the 25<sup>th</sup> of February 2005 Danny Mansell arranged that I flew Patrick Gillingham in a private aircraft to Mafikeng, and back on the 26<sup>th</sup> of February 2005. Patrick Gillingham just told me that he had to attend to a meeting as the

M.R



reason for his visit. Bosasa paid for the rental of the aircraft. Proof of which is attached as annexure "AT4".

79. Gavin Watson informed me that Danny Mansell is immigrating with his family to the USA. Gavin Watson instructed me to accompany Danny Mansell to the United States of America in order to make sure he does not turn back. His family had already left for the USA at the time. Bosasa paid for the airline tickets for Mansell, his family and myself.
80. There was a concern that Danny Mansell's passport might have been blocked because of the SIU investigation. Papa Leshabane, a company director in Bosasa, made sure via his contacts within the Department of Home Affairs, that customs control would not block us at OR Tambo International Airport.
81. I recall Danny Mansell appeared extremely exhausted and stressed out while waiting for the flight at the OR Tambo International Airport. I asked Danny Mansell how he was feeling. With tears in his eyes he replied that he felt like this was unreal, and it was as if his mind doesn't want to accept the reality of emigrating to the USA. I then realised that this is what Gavin Watson does to people, he uses them and dispenses them out afterwards. I felt sorry for Danny Mansell. I refer to an e-mail from Danny Mansell in which he said the following "When I met Gavin I was in a well-paying job which I lost due to my association with him, since then I have had to start over five times in 16 years once every four years. Details of which are attached as annexure "AT5".
82. We left for America on or about the 28<sup>th</sup> of January 2013. On this journey Danny Mansell first accompanied me to a visit a prawn farm in Indiana. To the best of my knowledge Bosasa still pays Danny Mansell USD7000 per month. Details of which are attached as annexure "AT6".
83. BDK Attorneys represented Patrick Gillingham during the SIU investigation. Legal fees from BDK Attorneys were paid by Bosasa on behalf of Patrick Gillingham through a closed corporation called Sinkroprop cc. Proof of which is attached as annexure "AT7".

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84. It is relevant to state that Sinkroprop cc was a close corporation initially owned by Gavin Watson, which had a property in Ruimsig. Sinkroprop cc was subsequently transferred (change of membership) to myself and Angelo Agrizzi as an incentive. As we had this close corporation BDK Attorneys were instructed to invoice Sinkroprop cc and the invoice would thereafter be paid. Sinkroprop cc was funded by Bosasa for this purpose. Sinkroprop cc has since been liquidated. After the liquidation of Sinkroprop cc, the property was transferred to another company.
85. Bosasa paid for houses built for Patrick Gillingham and Linda Mti. Danny Mansell handled the arrangements for payment of these houses, and I cannot recall precisely the flow of moneys in this regard. My only involvement in this regard was signing off on invoices to suppliers and contractors.
86. I recall signing off invoices received from Riekele Construction and a company called Grande Four Ranches owned by Danny Mansell in this regard.
87. I was tasked by Gavin Watson to sign invoices off for work done on the houses of Lindsay and Roth Watson, son and daughter of Gavin Watson. I do not have personal knowledge of how these buildings and renovation were shown in the books of Bosasa.

**Moving and destroying documents from Bosasa's offices**

88. Gavin Watson called me urgently on a Sunday morning, I don't recall the exact date, to come meet him at the Bosasa offices. He also called Angelo Agrizzi who at that stage was at the Madikwe Game Reserve.
89. I met Gavin Watson at the office where he mentioned to me that he wanted us to clean up all possible evidence that might incriminate himself and Bosasa in terms of any unlawful activities.
90. The reason for this urgent instruction was that Watson had information that the offices of Bosasa would be raided the next day.

M.R. 



91. Gavin Watson instructed us to go through all the safes, employee's drawers etc to ensure that any possible sources of incriminating evidence would be removed and destroyed.
92. Gavin Watson was concerned, and re-iterated that we cannot leave the premises until we are 100% certain that all incriminating documents were removed. These documents related to all the tenders and business that he had done with various government entities.
93. Gavin Watson personally went through all the documents in his walk-in vault. After the "clean-up" we had to meet him at his house. Items removed from the offices included documents and computer CD storage disks. I do not know what was stored on these disks. I cannot remember exactly what documents it was that we removed. As far as I can recall these were mainly tender related documents as well as travel documents from Blakes Travel. There were other documents as well but I cannot remember what they were. On the same day Gavin Watson gave Ms. Lindie Gouws a metal tin box with quite a substantial amount of cash in it for safekeeping.
94. During the following week these documents were taken to a farm near Mooinooi in the North West province where it was stored in safes in a small outside building. The safes were purchased and installed by Bosasa. I cannot recall exactly how long the documents were stored there, but I recall that it was approximately two years. Myself and Angelo Agrizzi then collected these documents and CD disks, took it to Buffelspoort dam where we burned the contents in a metal drum.
95. The only document we did not burn at the time was an agreement. At the time I did not understand the relevance of this agreement, but Angelo Agrizzi told me that Gavin Watson was looking for this agreement, as it was an agreement between Gavin Watson and Linda Mti.
96. We drove from Buffelspoort Dam Gavin Watson's house. Angelo Agrizzi gave this document to Gavin Watson. Gavin Watson was very relieved to have found

M.R. 

this agreement and he subsequently tore up this agreement in our presence and flushed it down the toilet.

**Holiday with Gavin Watson**

97. Angelo Agrizzi and myself started raising our concerns at the time of the SIU investigation about the way things were done at Bosasa to get various contracts from the South African Government, referring to bribery. Myself and Angelo Agrizzi believed that Bosasa's service delivery was good enough to get new business on merit, while Gavin Watson believed that Bosasa had to bribe people to get new business. Gavin Watson then took Angelo Agrizzi and myself on a holiday to Italy and France. This was during the time that the SIU investigation was underway.
98. I recall that the SIU report came out while we were travelling in Paris. Gavin Watson was boasting that his name doesn't appear in the SIU report.
99. A copy of this SIU report was e-mailed to the hotel where we were staying in Paris. Angelo Agrizzi collected the e-mail with the SIU report and studied the report during the holiday. After the contents of the report were discussed it actually interfered with our holiday as we were all extremely stressed. We were all shocked by the contents of the report and by the inside knowledge and Gavin asked us to investigate and try find out who had given such inside information to the SIU.

**Attorney's trust account**

100. I became aware of substantial funds that were transferred from Bosasa into an attorney's trust account. I was not party to the agreement with the relevant attorneys in this regard but I was informed by Gavin Watson that this was done to prevent against the risk of Bosasa running out of funds in case of possible freezing applications of bank accounts by the National Prosecuting Authority because of the pending SIU matter. I understand that further large amounts were paid to attorneys trust accounts. This information can be confirmed by the

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Bosasa accounts department and bank accounts. Details of which are attached as annexure "AT8".

**Agreement drawn up at attorney's office**

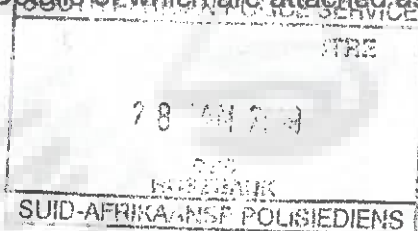
101. I was present in a meeting at one of Bosasa's attorneys where an agreement between Frans Vorster and Patrick Gillingham was drawn up.
102. In this agreement Frans Vorster advanced R180 000.00 to Patrick Gillingham to enable Gillingham to purchase a Mercedes Benz E320 vehicle. The agreement was done as a loan.

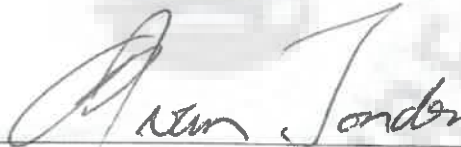
**Meetings and correspondence with the Watsons**

103. A statement in the press was released about Angelo Agrizzi's intention to whistle blow on Bosasa and Gavin Watson. I received a telephone call from Valence Watson, the brother of Gavin Watson asking me to assist in persuading Angelo Agrizzi not to whistle blow. I informed Angelo Agrizzi about the call from Valence Watson.
104. The calls from Valence Watson continued over time. I cannot recall whether it was during the initial call or later, but it was late at night when I had very long discussion with the Valence Watson, Gavin Watson and Eileen Watson. During this call they again requested me to persuade Angelo Agrizzi not to whistle blow.
105. On the request from the Watsons we held meetings at Angelo Agrizzi's house which were attended by Angelo Agrizzi, myself, Brian Biebuyck, Ronnie Watson, Valence Watson, Jared Watson. The meetings were long and carried on until approximately 01H00 in the morning where again they tried to persuade Angelo Agrizzi not to whistle blow and requested an undertaking from him. They wanted to know what Angelo Agrizzi wanted in order to prevent him from whistle blowing.
106. Angelo Agrizzi and myself decided to continue with the negotiations in order to show Gavin Watson's intention to bribe us to silence.

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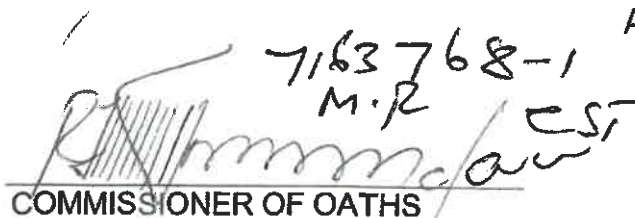
107. The offer that was discussed was in the region of R50 000 000.00 which included money and/or a potential buy out of the business with certain conditions such as Gavin Watson to step down as CEO and Angelo Agrizzi replacing him. A proposed unsigned draft agreement was e-mailed to Angelo Agrizzi thereafter.
108. Angelo Agrizzi responded with his unhappiness with the offer and terms of the draft agreement but insisted that Gavin Watson should sign it.
109. Various whatsapp messages, attached to my affidavit, between myself and Jared Watson followed in this regard. Angelo Agrizzi refused to take further calls from the Watsons. Jared Watson begged me on numerous occasions to meet with him. Angelo Agrizzi and myself decided that I would meet with Jared Watson in order to get Gavin Watson to sign the agreement, and I met with Jared Watson at his house. In order to get Gavin Watson to sign the document we had to pretend that we are serious about the proposed deal. Angelo Agrizzi even prepared discussion notes for me to take with to the meeting. I was aware that Jarred Watson recorded our discussions. We discussed the terms of the proposed agreement. Angelo Agrizzi insisted that Gavin Watson should sign the next day or there was no deal. Communications terminated eventually. Details of which are attached as annexure "AT9" and "AT10".



  
ANDRIES VAN TONDER

The deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Rosebank on this the 28 day of **JANUARY 2019**, the regulations contained in Government Notice no. R1258 of 21 July 1972, as amended, and Government Notice no. R1648 of 19 August 1997, as amended, having been complied with.

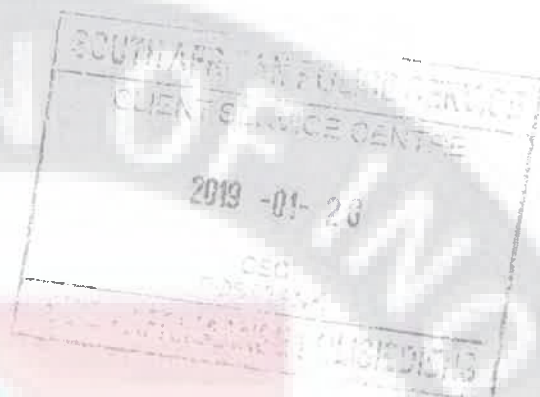


7163768-1  
M.P. CST  
  
COMMISSIONER OF OATHS

Name: Mpho R. Musau

Address: 15 STURGES AVENUE ROSEBANK

Capacity: CONSTABLE.





# ANNEXURE "PV8(2)"





**JUDICIAL COMMISSION OF INQUIRY INTO ALLEGATIONS OF STATE CAPTURE,  
CORRUPTION AND FRAUD IN THE PUBLIC SECTOR INCLUDING ORGANS OF STATE**

2<sup>nd</sup> floor, Hillside House  
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2193  
Tel: (010) 214-0651  
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[inquiries@sastatecapture.org.za](mailto:inquiries@sastatecapture.org.za)  
Website: [www.sastatecapture.org.za](http://www.sastatecapture.org.za)

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**AFFIDAVIT OF PETRUS STEPHANUS VENTER**

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Final Petrus Stephanus Venter

HIGHLY CONFIDENTIAL

G Watson Tax Fraud

**Affidavit of Petrus Stephanus Venter  
Identity Number 7101245040083  
Of Noordheuwel Krugersdorp  
Gauteng**

**Context of TAX Fraud and Racketeering by Gavin Watson**

My full names are Petrus Stephanus Venter, a white male aged 46, resident at Noordheuwel Krugersdorp hereby declare that the attached affidavit and the Annexures labeled Files 1 to 2 are a true reflection of the occurrences at Bosasa Group of Companies / African Global Operations and the dealings of Mr. Gavin Joseph Watson

The statements made are in my opinion factual, substantiated by records and copies of invoices and receipts, the intention hereof is not to seek monetary gain, but to clear mine and related parties' names, after being coerced and forced to conduct what we realize what instructions from Gavin Joseph Watson. This matter has affected my health and relationships.

This affidavit is done without any duress or pressure and is done subsequent to the meetings held with Gavin Watson as detailed.

Corrupt dealings involving the South African Revenue Services  
and other matters

Final Petrus Stephanus Venter

HIGHLY CONFIDENTIAL

G Watson Tax Fraud

1.

I was employed as an auditor with The South African Revenue Services (SARS) from December 1991 to August 2004.

2.

During my last year with SARS I met Andries van Tonder and Tony Perry from the Bosasa Group. My colleague Johan Terblanche, a Chartered Accountant by profession, conducted an audit on Bosasa Operations (Pty)Ltd.

Johan Terblanche involved me in the audit and we went to the premises of Bosasa Operations where we met with Andries van Tonder and Tony Perry about the audit queries we had.

Before we could conclude the audit, we terminated our Services with SARS. The reason for the termination of my service was the roll out of the Siyaka Project. As a result of the Siyaka Project all the SARS auditors were redeployed to Megawatt Park, Sunninghill.

3.

Two acquaintances of mine approached me and asked me to join their auditing and accounting practice.

I resigned from SARS on 31 August 2004 and joined their firm BesterViljoen Inc. on 1 September 2004.

4

A couple of months later, after joining the BesterViljoen practice, one of the partners and I, approached Tony Perry and Andries van Tonder of Bosasa Operations to take over the audit and tax services of the Group.

Shortly thereafter BesterViljoen Inc. was appointed as the auditors and tax consultant.

5

Over the years I have built up a good relationship with Tony Perry, Andries van Tonder, Gavin Watson, Jacques van Zyl, Carlos Bonifacio, all the directors and other employees of the Bosasa Group.

Gavin Watson realized this and wanted me to get more involved in the business, in the form of a consultant from an external point of view. I was therefore not just a tax consultant for the Bosasa Group.

7

Although I had to attend to the normal duties of a tax consultant, Gavin Watson wanted more from me:

- Gavin Watson informed all the directors that I will be handling their annual personal tax returns and the company will pay for this service.
- I was also instructed to do the annual tax return of Patrick Gillingham and
- The annual tax return of L Mti

8

At the beginning of 2016 Gavin Watson approached me to take over Consilium Business Consultants (Pty)Ltd, a company which belonged to Dr. Jurgen Smith. Dr. Smith was diagnosed with cancer and wanted to exit the company as soon as he could.

Consilium is a labour broker company who employs people for the Bosasa Group of Companies.

9

All Gavin Watson's family members, who renders no services to the Bosasa Group, are also on the payroll. Gavin Watson instructed me to keep this very confidential and I wasn't allowed to discuss this with anybody else other than him.



Final Petrus Stephanus Venter

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G Watson Tax Fraud

10

During the middle of August 2017, Gavin Watson approached me to assist him to pay the legal costs of Mr. Hlaudi Motsoeneng.

On 17<sup>th</sup> August 2017, I received an invoice from Walter Jele from Majavu Attorneys - proof attached

I have paid the total invoice amount of R 1,187,656.82 in two installments:

- 1<sup>st</sup> payment of R 600,000 on 20 August 2017 - proof attached
- 2<sup>nd</sup> payment of R 587,656.82 on 21 August 2017 proof attached

11

During September 2017, Gavin Watson approached me to assist him and Syvion Dhlamini to make three payments to Moroko Consultants, Training & Development (Pty)Ltd.

Lindsay Watson prepared a consulting agreement between Miotto Trading & Advisory Holdings (Pty)Ltd and Moroko Consultants, Training & Development (Pty)Ltd - attached - No services have been provided as this is merely a front for other intentions.

I had to make three payments of R 450,000 each to Moroko Consultants. The first payment was made on 30<sup>th</sup> September 2017 - proof attached.

The second payment was made on 28<sup>th</sup> October 2017 - proof of payment attached.

The final payment is only due by the end of November 2017.

The agreement mentions that Moroko Consultants will "provide and render consulting services to Miotto for a turnaround business strategy and to provide the necessary training and development to implement such"

Final Petrus Stephanus Venter

HIGHLY CONFIDENTIAL

G Watson Tax Fraud

12

Gavin Watson approached me once again on 17<sup>th</sup> October 2017. He wanted me to assist him with a payment towards the purchase of a residential property for Ms. Lindie Gouws.

The amount was for R 2.5 million and I had to consider the amount to be a loan (Ms. Gouws insisted that a loan agreement be drawn up)

Gavin Watson took me to Natasha Olivier and instructed her to pay R 3 million from his personal account into Miotto Trading & Advisory Holdings (Pty)Ltd bank acc.

It must be noted that I could not question Gavin Watson as he would get upset with me, so I made the payments even though I knew that this was not correct

- R 2.5 million was for the purchase of Ms. Gouws residential property and
- R 500,000 to Efg2 with an ABSA Bank account, I was merely told it was for a foundation / trust of Andile Ramaphosa, the son of the Deputy President of the republic of South Africa, I found this strange but wouldn't dare question Gavin Watson.

The R 3 million was paid on 17 October 2017 into Miotto's bank account.

13

On the morning of 6<sup>th</sup> November 2017, Ms. Gouws called and informed me that she is not going ahead with the transaction and I should repay Gavin Watson's money immediately.

I recall she had a meeting with her attorney, Darryl Ackerman about issues pertaining to Angelo Agrizzi, whom she was paranoid about earlier that morning.

After her meeting with the attorney, she instructed me to repay Gavin Watson's money which I did.

The attorneys who handled the property transaction was Louise Tonkin Inc. and the contact person was Joan Fourie - Attached are all the emails in this regard.



Final Petrus Stephanus Venter

HIGHLY CONFIDENTIAL

G Watson Tax Fraud

14

I was instructed to pay the R 500,000 (part of the R 3 million payment which was received) to Efg2 into an ABSA account. Gavin Watson mentioned that the payment is towards Andile Ramaphosa Foundation - proof of payment attached

15

Gavin Watson asked me to assist Lindie Gouws on many occasions, from calming her down to getting her to focus. One of the tasks he instructed me to do was to register a company called The Exchange Space (Pty)Ltd.

The purpose of the company is to do the marketing and Branding of the Bosasa / African Global Group.

Over and above her monthly salary I had to now pay Lindie Gouws a Gross salary of R 42,000 per month in order to clear a net amount of R 24,000. This amount had to go toward Ms. Gouws' bond repayment (R 1 million bond repayable over 10 years - just estimated). Proof of the pay slip is attached.

I want to emphasize the fact that the salary from The Exchange Space (Pty)Ltd was purely for the bond repayment, as Ms. Gouws gets paid from Consilium Business Consultants for her services. Her monthly cost to Company is R 137,717.00

16

I would complain that this practice was incorrect and morally disturbing, but Gavin Watson threatened that my services and those of my company will be terminated. I had to do what was asked from me or else what had happened to so many would happen to me.

17

Gavin Watson always wants someone else to blame for his actions. An example of this was when I had to ask Mr. Angelo Agrizzi what kind of Christian he is. When Mr. Agrizzi took Mr. Watson on about this, I had to take the blame for the attack on Mr. Agrizzi's character. It is a constant and disturbing pattern, that Gavin Watson would instruct people to act illegally and then discard them, or get rid of them as he felt it got rid of the evidence.

HJ

Interestingly Gavin Watson would never sign anything, so as to exonerate himself from any wrongdoing. This was evident in the fact that his intention with Graham Richards was to implicate Agrizzi and Van Tonder whereas they never benefitted.

18

Mr. Gavin Watson just kept on making illegal demands and I just couldn't take it anymore. The last nail in the coffin was when he told me to meet with Mr. Patrick Gillingham and to hand him a parcel containing cash, I knew it was cash because it was wrapped in a bank secure bag.

This happened on Friday the 27th of October 2017. I had to go to the office of Bosasa /African Global where Lindsay Watson, the daughter of Gavin Watson, handed me a parcel.

I reluctantly called Mr. Gillingham who met me at my office, at 269 Voortrekker Road Monument Krugersdorp, an hour later. I handed him the parcel and he left. I decided that this will never happen again.

19

Mr. Gavin Watson promoted Louis Passano and Colleen Passano to handle the company and Group finances.

Louis Passano approached me during October 2017 to make changes to his pay slip. He is an employee of Consilium Business Consultants (Pty)Ltd.

He instructed me on behalf of Gavin Watson to reduce his salary from R 137,000 cost to company per month to R 90,000 cost to company per month.

20

When I confronted him about this he was very vague about this, but then he mentioned something about his estate. It was then when I realized that he was sequestrated and should not be in the position of running a company's finances. The second thing is that he wants to show his curator that he earns less than he does. By doing this he will pay a lower amount to his creditors.

I have attached the before and after pay slips. Louis Passano also mentioned that Mr. Gavin Watson will pay the balance in cash. By doing this he defrauds SARS as well as the curator. The actions could eventually impact on Consilium as amounts to a fraudulent



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transaction, besides Louis Passano already has a 5-year suspended sentence.

21

Pursuant to the closure of SeaArk, Gavin Watson in a meeting clearly stipulated that he did not want lose the assessed loss of ZAR 138,498,378 as at the 2012 tax year and Gavin Watson insisted, rather more instructed that both Andries van Tonder and I do everything possible to maximize the use of the loss, by filtering the tax exposure of profits in other operations via the entity.

22

Andries van Tonder was instructed to change the main business of the Company to incorporate provision for the Company to utilize the assessed loss by inflating the purchase price of the raw material to other contracts, thereby utilizing the Company (SeaArk) as the newly changed Bosasa Supply Chain, which would handle all major purchases for the Group, reselling the goods at a markup, thereby effectively reducing the profits of the other entities, and averting having to pay the tax on profits.

23

The value of this created an opportunity to evade tax on an amount of R38,779,546.00. I was told that documents and processes were fraudulently manufactured in order to win the SARS investigation by satisfying them that SeaArk did trade for tax purposes which allowed the company to carry forward the assessed loss to future tax years.

24

SARS stipulated that proof had to be submitted to substantiate the claims and the argument of "trade", such proof was then fraudulently drawn up. As a result of the changes made and the submissions made, SARS granted the allowance of the assessed loss.

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25

The value of the fraudulent claims on SeaArk is as follows;

**CALCULATION**

|               |   |                  |
|---------------|---|------------------|
| Assessed Loss | - | R 138,498,378.00 |
| At 28%        | - | R 38,779,546.00  |

Expenses and Equipment write offs allowed by SARS pursuant to an investigation triggered.

26

During the period 2015 to 2017, Gavin Watson decided to build residential homes for his newly married son Roth Watson and his daughter Lindsay Watson in Morningside, Sandton.

The houses were to be registered on Gavin Watson's name, to the best of my knowledge.

27

Gavin Watson instructed Andries van Tonder, the Chief Financial Officer of the Group, to oversee the payments to suppliers via the company financial processes and allocate the costs thereof to the various property companies, such as Luipaardsvlei Property, Leading Prospect Trading - Lindela etc., where large revamps were underway. These costs were either capitalized or expensed within the existing property companies that held properties within the Group of Companies. This means from order to invoice and payment the invoices would've had to look authentic.

The invoices were made out to the various entities and Peter Reiger was tasked to attend to the paperwork. I am aware Peter Reiger was instructed to make these fraudulent entries, as he mentioned the matter to me during consultation, I am also aware that he has kept records, due to the fact that Joe Gumede, a director actually enquired as to the rising costs at the Lindela Repatriation Centre. Carlos Bonifacio also queried the rising costs. I was later tasked to retrench Peter Reiger



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This resulted in the costs being absorbed by the Company as Cost of Sales and therefore having been expensed reduced the tax liability on the Company, allowing Gavin Watson the benefit of not paying for the houses personally but also allowing for the benefit to be passed onto the children.

Christo Viljoen, an employee of the company is used to oversee the construction.

28

Mark Taverner, brother in law to Gavin Watson retains Patrick Gillingham on the payroll of BEE foods, on a salary of R65,000 per month and a Company Car Mercedes GLA 200, the full costs are then added to the invoicing of BEE foods

29

During 2015 Gavin Watson, Lindsay Watson and Roth Watson instructed me to assist them with the restructuring of the Watson family entities in order to gain financially from the Bosasa Companies. They've identified the Software license agreements, also known as the Trustmaster Fleet and Trustmaster Youth Centers to be sold to a newly formed entity called Lamozeest (Pty)Ltd. Agreements were prepared and the Intellectual Property (IP) was sold via a Phezulu Fencing to Lamozeest (Pty).

Lamozeest invoices Bosasa Youth Development Centers from August 2015 on average between R 348,000 and R 371,000 per month and Lamozeest started off by invoicing Kgwerano Financial Services from August 2015 an amount of R 437,000 per month. This amount came down as the number of vehicles on the contract came down.

I don't think the directors or shareholders of the Bosasa Group are aware of the Profits which are effectively extracted from the Bosasa entities and only the Watson family is gaining from this.

30

The Watson family also wanted me to assist them to move a company called Phezulu Fencing (Pty)Ltd away from the shareholders who were, Bopa and Phafoga into the Watson family structure.

We managed to achieve that and by doing that they got their hands on a R 63 million loan account which Bosasa Operations owes to

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Phezulu Fencing. The loan carries interest which means that the loan account just increases on an annual basis.

As far as I know, the directors nor shareholders of the Bosasa Group are aware of the financial gain which the Watson family is getting from this transaction.

Secondly, Phezulu Fencing was involved in a transaction with a company called Dealstream. Three payments of approximately R10 million, R 10 million and R 17 million have been paid from Dealstream to Phezulu Fencing (Pty)Ltd. Gavin Watson did not want to pay tax on these receipts because the company found themselves under cash flow pressure at the time. He insisted that we hide the receipts under contingent liability in the balance sheet instead of income, avoiding paying tax of R 10.3 million.

31

During January and February 2016, Gavin Watson and his daughter Lindsay Watson approached me to review the top shareholding structure of the Bosasa Group. I had to involve top professionals to assist us with this task. I approached Antonie van Wyk, Consultant to TRM Daniel Erasmus Tax Court Practitioners. Antonie drew up the Shareholders Agreement - annexure ...

Clause 16 of the Shareholders agreement refers to a "Call option" - an extract of clause 16

**'EXTRACT FROM FILE'**

**1. CALL OPTION**

- 1.1 *Mpako shall have a call option to purchase the BEE Equity of Mela or Nzunzo (or both of them) in the circumstances set out in this clause 1 ("the Call Option").*
- 1.2 *Mpako shall have a call option to acquire the BEE Equity of either Mela or Nzunzo should one or more of the following events occur (or the BEE Equity of both should the event occur in respect of both):*
  - 1.2.1 *in the event that a Fault-based BEE Event, which results in a Rating Failure that is not rectified within 20 business days of the happening of such event, occurs;*
  - 1.2.2 *any direct or indirect change in the extent of a Specified Interest held by any Entity or natural person in Mela or Nzunzo including, for the avoidance of any*

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doubt, any direct or indirect change in the extent of a Specified Interest in Mela or Nzunzo as the result of the dissolution of a marriage of Oliveria or Mkele;

1.2.3 any change in Control of Mela or Nzunzo;

1.2.4 any breach of any warranty given by Mela, Nzunzo, Oliveria or the Mkele Trust under clause **Error! Reference source not found.** above; or

1.2.5 in the event of Oliveria or Mkele, as the case may be, being dismissed from the employ of the Company for any reason other than for the operational requirements of the Company (retrenchment) or disability (incapacity due to ill health);

which event shall be referred to as an "Option Event."

1.3 At any time following the happening of an Option Event, Mpako may exercise the Call Option by giving written notice to that effect to Mela and/or Nzunzo, as the circumstances may require.

1.4 If Mpako duly exercises the Call Option then the sale and purchase which results shall be subject to the following terms:

1.4.1 the effective date of the sale shall be the date on which the Call Option Price is determined ("the Call Option Date");

1.4.2 If Mpako exercises the Call Option the option price of the Shares ("Call Option Price") shall be determined in accordance with the provisions of clause **Error! Reference source not found.**, provided that when any Option Event also qualifies as a Trigger Event the option price shall be 25% of the Call Option Price ("the Default Price");

1.4.3 the purchase price for the Loan Account of Mela and/or Nzunzo, as the case may be, shall be the face value thereof as at the Call Option Date;

1.4.4 the Call Option Price or the Default Price, as the case may be, shall be payable by Mpako to Mela and/or Nzunzo, as the circumstances may require, in cash in the currency of the Republic of South Africa, within 30 (thirty) days of the Call Option Date and only against fulfilment of all the requirements of Transfer of the Equity Interest of Mela and/or Nzunzo to Mpako as contemplated in clause **Error! Reference source not found.**

1.5 In the event of Mpako exercising the Call Option, and insofar as there are any debts owed by Mela or Nzunzo, as the case may be (each of them being referred to as "the Offending Shareholder") to the Company, all such debts shall become immediately due and payable to the Company by the Offending Shareholder. A certificate issued by the Auditors stating the reason and amount so due, shall be prima facie proof of the contents thereof and the Auditor's appointment need not be



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*proved. Mela and/or Nzunzo shall be obliged to utilise the proceeds from the sale of their Equity Interest to Mpako to settle such debts.*

32

It is important to me to reveal the truth and allow a new start, as I have not unduly benefitted from the corruption and dishonesty created by Gavin Watson.

33

An important note is that on a previous occasion the servers at Bosasa "crashed" resulting in a massive data loss, pursuant to years dealing with Mr. Gavin Watson I learnt that he had arranged that they previously ensured the "crash" so that the SIU could not gather information, Mr. Andries Van Tonder and Mr. Angelo Agrizzi were aware of this. Concerning is during October I had a meeting with Mr. Gavin Watson in the office adjoining Mr. Andries Van Tonder's Mr. Watson then called Ms. Elise Eland to schedule another computer crash, this was discussed in my presence, that he then mentioned that a further circular had to go out notifying the employees that they were supposedly experiencing server issues, so that they would be aware there was "issues" this would ensure that the staff would be under the impression that the failure or crash could not be avoided, that way no one would be suspicious and they could get rid of potentially hazardous data files that could incriminate the Company and its Directors.

34

On the 13<sup>th</sup> of November 2017, after Carlos Bonifacio had been confronted by Gavin Watson. Gavin Watson contacted me and insisted to see me. I agreed to this and he came to see me at my office on this Friday afternoon (he wanted to meet at his office, but I said no). Carlos told Gavin Watson about my affidavit as well as the affidavits of Andries van Tonder, Frans Vorster and Leon van Tonder. Carlos also informed Gavin about the meeting we had at Angelo Agrizzi's home, the previous evening.

Gavin wanted to know whether I have signed my affidavit. He was very relieved when I told him that I haven't signed the document.

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He asked me whether I am prepared to put my hand on the bible, that I haven't signed the affidavit. I told him that I haven't signed the document and that I am prepared to put my hand on the bible.

We had a two-hour meeting. During this meeting I have explained to him that the evidence against him will destroy him. He asked me to believe in him and he assured me that he will get through all of this. He kept on saying that Angelo Agrizzi and Andries van Tonder signed off all the documents in the company and they are also implicated.

Over the past few weeks he kept on saying that he is not going to deny the fact that there were cash transactions in the business. As a matter of fact, he is going to acknowledge this, and testify that Angelo Agrizzi and Andries van Tonder were the creators of the systems and procedures involving these transactions. He knew about this and if the three of them must go to jail, then so be it.

He went down to Port Elizabeth to meet with a friend and his personal legal advisor. The person's name is Graham Richards. He wrote a statement while he was with Graham Richards and he disclosed all of the above in his personal statement. About two weeks ago he called his daughter Lindsay Watson and he told her to come and show me his personal statement, which she did.

35

I kept on telling Gavin Watson that any unlawful transactions will bring the company down. He showed me the name of the Senior SARS official who manages the investigation department. According to Watson he met with this gentleman, who will handle the matter should somebody report him or his companies to SARS. Gavin Watson showed me the name of the SARS official on his phone. The gentleman's name is "Gorbi".

36

In support of any court application I would request that the honorable court subpoena the following persons to testify on the statements made and the truth of the allegations stemming from my statement.

JD.  
AM

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These are as follows;

|                  |                    |                          |
|------------------|--------------------|--------------------------|
| Carlos Bonifacio | Carlen Daubert     | Hennie & Christo Viljoen |
| Christina Herbst | Rika Hundermark    | Netasha Olivier          |
| Jacques Van Zyl  | Colleen Passano    | Munirah Oliveria         |
| Tony Perry       | Louis Passano      | Andries van Tonder       |
| Lindie Gouws     | Magda Van Rensburg | Elise Eland              |
| Andries Erasmus  | Richmond Mti       | Patrick Gillingham       |
| Frans Vorster    | Gavin Watson       | Linda Mti                |
| Angelo Agrizzi   | Joe Gumede         | Patrick Gillingham       |

Signed by Petrus Stephanus Venter


19<sup>th</sup> Day of December 2017 at George, Western Cape, South Africa

- SIGNED and SWORN/AFFIRMED to before me at ACEP day 18 of December 2017, the Deponent having acknowledged that she knows and understands the contents of this Affidavit, which is deposed to in accordance with the regulations governing the administration of an oath as more fully set out in Government Notice R 1258 of the 21st July 1972, as amended by Government Notice 1648 dated the 19th of August 1977 and Government Notice 903 dated the 10th July 1998.


  
 MONO 045-5725  
 COMMISSIONER OF OATHS

2017-12-18

FULL NAMES: Annus MarSTATUS: W/OSTREET ADDRESS: McNelsieel, McNeil Bay



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COMMISSIONER

OF OATHS

FULL NAMES:

*Thomas Maw*

STATUS:

*W/o*

STREET ADDRESS:

*Mosselkops, Mosselkops*