

**ORIENT PROPERTIES PROPRIETARY LIMITED
(IN LIQUIDATION)**

(Registration Number 1989/018836/23)

Master's Reference Number G.1713/2009

Amended
Second and Final Liquidation and Distribution Account

Date of Special Resolution 01 July 2009

Unit B5, Clearview Office Park
77 Wilhelmina Avenue,
Constantia Kloof, Roodepoort, 1724
PO Box 21341
Helderkruijn, 1733

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ORIENT PROPERTIES CC (IN LIQUIDATION)

MASTER'S REFERENCE NUMBER : G1713/09

AMENDED SECOND and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT

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AMENDED SECOND and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT

<u>BANK RECONCILIATION</u>					
Date	Bank Reconciliation	[R]	Voucher	[R]	[R]
<u>INCOME</u>					
	Bank balance as at				
	Standard Bank	4,661,629.44	01/04/19		4,661,629.44
	<u>Payments i.t.o. 1st L&D account</u>				
	Meeting costs			9,550.12	
<u>EXPENSES</u>					
	<u>Liquidator's Fees</u>			148,451.48	
	Free Residue	129,088.24			
	VAT thereon	19,363.24			
	LESS: Meeting attendance	0.00			
	Liquidation Bonding Services			36,480.00	
	Provisions			5,113.46	
	<u>South African Revenue Service</u>				
	Income Tax	297,524.71		297,524.71	
	VAT refund i.t.o. 1st account	-326,862.56		-459,165.97	
	VAT	-132,303.41			
	<u>Award:</u>				
	<u>Southern Palace</u>				
	Interest	785,021.11		785,021.11	
	<u>Preferent Creditors</u>				
	Section 101	173,715.65		173,715.65	
	Award to concurrent creditors			3,664,938.88	
				4,661,629.44	4,661,629.44
				0.00	

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<u>FREE RESIDUE ACCOUNT</u>					
Date	Free Residue Account	[R]	Voucher	[R]	[R]
<u>INCOME</u>					
	Balance b/f from First Account				4,752,350.70
	Erf 114 Kliprivier		22		350,000.00
	Interst earned on estate bank account				1,185,882.43
<u>EXPENSES</u>					
	Bank charges		"B"	4,705.94	
	Liquidator's Fees			148,451.48	
	10% on interest earned	118,588.24			
	3% on sale of immovable property	10,500.00			
	VAT on Fees @ 15%	19,363.24			
	Bond of Security			317,080.00	
	Government Gazette advert			37.82	
	Alliance			4,668.01	
	Bowman Gilfillian Inc	6,467.79	28	21,019.89	
		14,552.10	25		
	Administration costs			1,111.17	
	Government Gazette	61.17	29		
	Courier	150.00	30		
	Courier	400.00			
	Courier	200.00	2		
	Courier	100.00			
	Courier	200.00	31		
	Purchases (kitkat group)			510,822.61	
	Refund rates and taxes	510,822.61	38		
	Plaza Invest			15,927.00	
	Storage 01/12/17	912.00	1		
	Storage 08/03/18	912.00	3		
	Storage 13/10/17	684.00	4		
	Storage 01/06/17	456.00	5		
	Storage 24/01/17	456.00	6		
	Storage 10/06/14	456.00	7		
	Storage 03/11/16	228.00	8		
	Storage 03/12/16	228.00	9		
	Storage 18/05/16	570.00	10		
	Storage 29/08/16	285.00	11		
	Storage 06/10/16	570.00	12		

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	Storage 17/03/16	3,420.00	13		
	Storage 09/12/15	570.00	14		
	Storage 15/10/15	570.00	15		
	Storage 13/08/15	1,140.00	16		
	Storage 03/07/18	460.00	32		
	Storage 29/10/18	460.00	33		
	Storage 11/09/18	460.00	34		
	Storage 19/04/18	460.00	35		
	Storage 28/02/19	460.00	36		
	Storage 14/12/18	460.00	37		
	Storage 20/03/15	1,710.00	17		
	Maridadi Trading			10,260.00	
	Rates and taxes		22	10,138.81	
	Gani-Abed & Ass		39	450,000.00	
	Refund of purchase price	450,000.00			
	Provisions			5,113.46	
	Advertising	113.46			
	Storage	5,000.00			
	SARS - VAT		"C"	-132,303.41	
	SARS - Income Tax			297,524.71	
	Interest Secured creditor 1			785,021.11	
	Award to concurrent creditors			3,838,654.53	
				6,288,233.13	6,288,233.13

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<u>SCHEDULE "A"</u>					
Date	Schedule "A"	[R]	Voucher	[R]	[R]
<u>Realizations</u>					
	Free Residue				350,000.00
	Encumbered Asset Account 1				0.00
	Encumbered Asset Account 2				0.00
	Interest Earned				1,185,882.43
					1,535,882.43
<u>Master's fees</u>					
		1,535,882.43			
	First R15 000-00	-15,000.00		100.00	
		1,520,882.43		7,600.00	
				0.00	
				0.00	
MAXIMUM AMOUNT ALREADY PAID IN 1ST ACCOUNT				-	
<u>Park Brokers</u>					
<u>Liquidation Bonding Services</u>					
	Period : 18/8/2011 - 17/8/2012		23	85,500.00	
	Period : 18/8/2012 - 17/8/2013		19	85,500.00	
	Period : 18/8/2013 - 17/8/2014		18	18,240.00	
	Period : 18/8/2014 - 17/8/2015		24	18,240.00	
	Period : 18/8/2015 - 17/8/2016		20	18,240.00	
	Period : 18/8/2016 - 17/8/2017		21	18,240.00	
	Period : 18/8/2017 - 17/8/2018		26	18,240.00	
	Period : 18/8/2018 - 17/8/2019		27	18,400.00	
	Period : 18/8/2019 - 17/8/2020			18,240.00	
	Period : 18/8/2020 - 17/8/2021			18,240.00	
				317,080.00	

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	SCHEDULE "B"				
Date	Schedule "B"	[R]	Voucher	[R]	[R]
	ABSA Bank	Interest Cheque	Call	Bank charges Cheque	Call
12/10	Statement number 14	17,646.94		39.20	
01/11	Statement number 15	1,908.56		131.88	
02/11	Statement number 16	499.14	48,000.00	41.75	
03/11	Statement number 17	7,571.46		41.75	
04/11	Statement number 18	10,687.84		41.75	
05/11	Statement number 19	9,429.26		41.75	
06/11	Statement number 20	3,311.81		41.75	
07/11	Statement number 21	238.69		41.75	
08/11	Statement number 22	247.08		41.75	
09/11	Statement number 23	247.53		41.75	
10/11	Statement number 24	218.06		41.75	
11/11	Statement number 25	134.64		41.75	
12/11	Statement number 26	8.29		41.75	
01/12	Statement number 27	8.55		41.75	
02/12	Statement number 28	8.53		46.50	
03/12	Statement number 29	88.35		46.50	
04/12	Statement number 30	257.72	26,862.56	46.50	
05/12	Statement number 31	552.20		57.50	
06/12	Statement number 32	980.71		46.50	
07/12	Statement number 33	951.07		46.50	
08/12	Statement number 34	911.46		46.50	
09/12	Statement number 35	336.51		81.50	
10/12	Statement number 36	3.87		46.50	
11/12	Statement number 37	3.99		46.50	
12/12	Statement number 38	4.37		46.50	
01/13	Statement number 39	112.87		8.00	
02/13	Statement number 40	129.88		75.50	
03/13	Statement number 41	117.45		75.50	
04/13	Statement number 42	130.15		75.50	
05/13	Statement number 43	126.09		75.50	
06/13	Statement number 44	130.44		75.50	
07/13	Statement number 45	126.38		75.50	
08/13	Statement number 46	130.73		75.50	
09/13	Statement number 47	251.93		75.50	
10/13	Statement number 48	1,034.98		64.50	
11/13	Statement number 49	1,072.16		64.50	
12/13	Statement number 50	1,040.26		64.50	
01/14	Statement number 51	1,077.63		64.50	
02/14	Statement number 52	1,091.15		81.75	
03/14	Statement number 53	1,128.91		81.75	
04/14	Statement number 54	1,253.18		81.75	
05/14	Statement number 55	1,215.92		81.75	
06/14	Statement number 56	1,260.06		81.75	
07/14	Statement number 57	1,193.66		81.75	
08/14	Statement number 58	1,256.27		81.75	
09/14	Statement number 59	1,304.85		81.75	
10/14	Statement number 60	1,266.78		81.75	
11/14	Statement number 61	2,403.42		81.75	

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12/14	Statement number 62	12,182.11		81.75	
01/15	Statement number 63	12,628.06		81.75	
02/15	Statement number 64	12,670.68		87.00	
03/15	Statement number 65	11,456.37		87.00	
04/15	Statement number 66	12,335.41		87.00	
05/15	Statement number 67	11,974.32		87.00	
06/15	Statement number 68	12,413.85		87.00	
07/15	Statement number 69	12,053.93		87.00	
08/15	Statement number 70	12,775.32		87.00	
09/15	Statement number 71	13,401.60		87.00	
10/15	Statement number 72	13,014.26	22,418.40	87.00	
11/15	Statement number 73	13,493.60		87.00	
12/15	Statement number 74	13,386.90		87.00	
01/16	Statement number 75	14,386.81		87.00	
02/16	Statement number 76	14,596.18		95.00	
03/16	Statement number 77	15,067.87		95.00	
04/16	Statement number 78	16,528.40		95.00	
05/16	Statement number 79	16,487.58	80,650.38	95.00	
06/16	Statement number 80	15,939.90		20.00	
07/16	Statement number 2	22,723.24			
08/16	Statement number 3	24,417.73			
09/16	Statement number 4	24,554.45		8.23	
10/16	Statement number 5	23,894.13			
11/16	Statement number 6	24,821.86		8.60	
12/16	Statement number 7	24,154.11		8.60	
01/17	Statement number 8	25,093.39		8.60	
02/17	Statement number 9	25,224.11		8.60	
03/17	Statement number 10	22,917.21			
04/17	Statement number 11	25,501.09			
05/17	Statement number 12	24,816.81			
06/17	Statement number 13	25,778.66			
07/17	Statement number 14	24,632.80		8.60	
08/17	Statement number 15	25,715.02		8.60	
09/17	Statement number 16	25,214.52		0.00	
10/17	Statement number 17	24,532.75			
11/17	Statement number 18	26,071.70		8.60	
12/17	Statement number 19	25,574.14			
01/18	Statement number 20	26,566.75		8.60	
02/18	Statement number 21	26,706.67		8.60	
03/18	Statement number 22	24,112.41		8.60	
04/18	Statement number 23	26,586.15		8.60	
05/18	Statement number 24	24,207.75		17.35	
06/18	Statement number 25	25,389.16			
07/18	Statement number 26	24,716.41			
08/18	Statement number 27	25,675.95		8.67	
09/18	Statement number 28	25,828.62			
10/18	Statement number 29	25,051.87		26.02	
11/18	Statement number 30	26,012.36		8.67	
12/18	Statement number 31	25,564.45			
01/19	Statement number 32	27,273.37		8.67	
02/19	Statement number 33	27,430.20			
03/19	Statement number 34	24,928.68		9.15	
04/19	Statement number 35	27,746.17			
		1,007,951.09	177,931.34	4,705.94	0.00
	Total	1,185,882.43		4,705.94	

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SCHEDULE "C"

Tax Schedule

VAT number: '4690130648

Vat Payable to the Receiver

<u>Account</u>	<u>Proceeds</u>	<u>Output</u>	<u>Input</u>	<u>Vat</u>
Free Residue:				
Erf 114 Kliprivier	350,000.00			
Bank charges -	4,705.94	-	577.92	
Liquidator's fees -	148,451.48	-	18,230.88	
Bond of Security -	317,080.00	-	38,939.65	
Advertisement -	37.82	-	4.93	
Bowman Gilfillian Inc -	21,019.89	-	2,741.72	
Purchases (kitkat group) -	510,822.61	-	66,629.04	
Administration costs -	1,111.17	-	144.94	
Alliance -	4,668.01	-	573.26	
Plaza Investment -	15,927.00	-	1,955.95	
Maridadi Trading -	10,260.00	-	1,260.00	
Rates & Taxes -	10,138.81	-	1,245.12	
Gani-Abed & Ass -	450,000.00		-	
Total	1,144,222.73	-	132,303.41	132,303.41
VAT PAYABLE TO RECEIVER				- 132,303.41

Income Tax on post liquidation Income -

	<u>Free Residue</u>	<u>EA1</u>	<u>EA2</u>
Interest	1,185,882.43	-	-
Less Bank charges	- 4,705.94	-	-
Less Liquidator's fees	- 118,588.24	-	-
Taxable income	1,062,588.25	-	-
TAX @ 28%	297,524.71	297,524.71	-

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SCHEDULE "D": Calculation of interest on secured claims

SOUTHERN PALACE

Term Loan - interest at 11%

Capital claim 548,924.00

Interest rate 11.00%

	<u>Days</u>	<u>Interest</u>
Jul-09	31	5,128.30
Aug-09	31	5,128.30
Sep-09	30	4,962.87
Oct-09	31	5,128.30
Nov-09	30	4,962.87
Dec-09	31	5,128.30
Jan-10	31	5,128.30
Feb-10	28	4,632.02
Mar-10	31	5,128.30
Apr-10	30	4,962.87
May-10	31	5,128.30
Jun-10	30	4,962.87
Jul-10	31	5,128.30
Aug-10	31	5,128.30
Sep-10	22	3,639.44

Total amount interest **74,277.69**

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SCHEDULE "D": Calculation of interest on secured claims			
SOUTHERN PALACE			
Personal Loan - interest at 10.5%			
Capital claim	4,953,703.00		
Interest rate	10.50%		
	<u>Days</u>	<u>Interest</u>	<u>Balance</u>
		5,502,627.00	
Jul-09	31	49,071.37	
Aug-09	31	49,071.37	
Sep-09	30	47,488.42	
Oct-09	31	49,071.37	
Nov-09	30	47,488.42	
Dec-09	31	49,071.37	
Jan-10	31	49,071.37	
Feb-10	28	44,322.53	
Mar-10	31	49,071.37	
Apr-10	30	47,488.42	
May-10	31	49,071.37	
Jun-10	30	47,488.42	
Jul-10	31	49,071.37	
Aug-10	31	49,071.37	
Sep-10	22	34,824.84	
Total amount interest		710,743.42	

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<u>DISTRIBUTION ACCOUNT</u>									
Claim No	Creditors' Name and Address	Particulars	Total	Secured/ Preferent Claim	Concurrent Claim	Secured/ Preferent Award	Concurrent Award 2nd account	Deficiency	
1	Orient Wholesale Food Distributors P O Box 21341 Helderkruijn 1733	Monies Lent and Advanced	7,477,579.00	0.00	7,477,579.00	0.00	2,438,069.02	5,039,509.98	
2	Dowraj, HH & Harduth R and TA C/o JJF Cameron Att 204 Corlett Drive Bramley, JHB	Monies Lent and Advanced	3,670,000.00	0.00	3,670,000.00	0.00	1,196,605.65	3,670,000.00	
3	Wesbank P O Box 1066 Johannesburg 2000	Instalment Sale Agreement FMG 12160H Interest	60,480.23 8,466.74	60,480.23	0.00	60,480.23 8,466.74	0.00	0.00	
4	Southern Palace Investment 265 C.o Ayooob Kaka Att 52 Richmond Ave Auckland Park, JHB	Mortgage Bond Interest	5,502,627.00	5,502,627.00	0.00	5,502,627.00	0.00	0.00	
			16,719,152.97	5,563,107.23	11,147,579.00	5,571,573.97	0.00	8,709,509.98	

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Claim No	Creditors' Name and Address	Particulars	Total	Secured/ Preferent Claim	Concurrent Claim	Secured/ Preferent Award	Concurrent Award	Deficiency
	Balance b/f		16,719,152.97	5,563,107.23	11,147,579.00	5,571,573.97	0.00	8,709,509.98
5	TA Harduth 16 Seal Crescent Ext 7, Lensia, JHB	Monies Lent and Advanced	146,997.00		146,997.00	0.00	47,928.46	146,997.00
6	R Harduth 68 Seal Crescent Ext 7, Lensia, JHB	Monies Lent and Advanced	146,997.00		146,997.00	0.00	47,928.46	146,997.00
7	DH Harduth 61 Kingfisher Street Ext 1, Lenasia	Monies Lent and Advanced	146,997.00		146,997.00	0.00	47,928.46	146,997.00
8	BK Bhana t/a Bhana & Co 2nd Floor, Central House, 70 Central Ave, Mayfair	Services rendered	37,620.00		37,620.00	0.00	12,266.02	37,620.00
9	D Harduth 17 Nyala Street, Ext 5, Lenasia, JHB	Monies Lent and Advanced	146,997.00		146,997.00	0.00	47,928.46	146,997.00
***10	South African Revenue Ser C/o Megawatt Park	Income Tax '9450281846 VAT 4690130648	173,715.65	173,715.65	0.00	173,715.65	0.00	0.00
	TOTAL		17,518,476.62	5,736,822.88	11,773,187.00	5,745,289.62	3,838,654.53	9,335,117.98

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LIQUIDATORS' AFFIDAVIT

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

LIEBENBERG DAWID RYK VAN DER MERWE

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief.


LDR VAN DER MERWE

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at ROODEPOORT on the 21 day of JUNE 2019, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.


COMMISSIONER OF OATHS

Full names:
Business Address:
Office:

ANGELITA V. L. L.
COMMISSIONER OF OATHS (ROA)
L.L.O. Section 5(1) of the Act
4 J/1/2019 Randburg
27-7th Avenue Parktown North 2193
Date: 21/6/19

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LIQUIDATORS' AFFIDAVIT

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

JUANITO MARTIN DAMONS

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief.


JM DAMONS

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Pretoria on the 24 day of June 2019, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.


COMMISSIONER OF OATHS

Full names:

Business Address:

Office:

NIKITA XANDY DE LILLIE
Kommissaris Van Ede / Commissioner Of Oaths
Praktiserende Prokureur / Practising Attorney in R.S.A
Block C Equity Park
267 Brooklyn Road / Straat
Brooklyn
PRETORIA, 0181

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LIQUIDATORS' AFFIDAVIT

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

MARK ABRAHAM CHRISTIAN

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief.


MA CHRISTIAN

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Eersterus on the 24th day of June 2019, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.



COMMISSIONER OF OATHS

Full names: Margrieta Smith
Business Address: Shop 17 Eersterus Plaza
Office: Eersterus
0022



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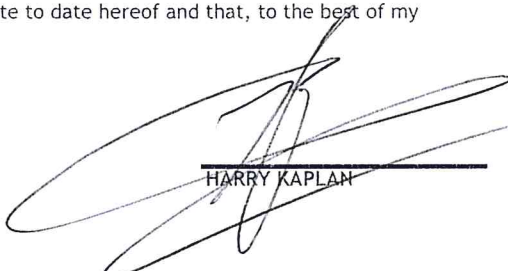
AMENDED SECOND and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT

LIQUIDATORS' AFFIDAVIT

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

HARRY KAPLAN

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief.



HARRY KAPLAN

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Sandton on the 16 day of July 2019, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.



COMMISSIONER OF OATHS

Full names:

Business Address:

Office:

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MORNINGSIDE, RSA
COMMISSIONER OF OATHS
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