

CONSTRUCTION SECTOR CREDENTIALS

# BUILDING ON A SOLID FOUNDATION

Trust our team of experienced local and global professionals to provide total support and an innovative approach. We have the credibility, capacity and skill to take you further.

2023

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# A | A MESSAGE FROM OUR CEO

## BDO, a partnership for a stronger future

I am delighted to introduce our Construction credentials, which showcases our extensive experience and expertise in this industry. Our team of professionals at BDO South Africa are passionate about delivering exceptional services to our clients in your sector and look forward to working with you.

As the CEO of BDO South Africa, I have witnessed first-hand the dedication and commitment of our team in providing our clients with innovative solutions and practical advice. Our clients rely on us for our deep understanding of the complex issues they face, and we are committed to staying ahead of the curve in this ever-evolving landscape.

The Construction sector is a critical driver of economic growth and is constantly evolving in order to service the needs of our changing society. These changes are full of opportunity for the smallest to the most complex of infrastructure projects. Change comes with an investment in technology in order to improve efficiency, reduce risk and enable data-driven decisions. As experts in this multi-faceted data-driven world of construction, we are excited to share an overview of our services which will provide you and your stakeholders with the confidence and support you need.

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**SiyaKHULA means that we are improving, getting better, and growing sustainably, through quality.**

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As part of the global BDO organisation, our local team is complemented with Construction expertise from BDO firms in several other countries, primarily in Netherlands, Australia, and the USA with a diverse range of clients, from developers and property owners to contractors and investors. Our BDO South Africa quality initiative, SiyaKHULA means that we are improving, getting better, and growing sustainably, through quality.

Through collaboration, innovation, and the trusted relationships we have formed over the years with both our people and clients, we have assembled an experienced and skilled audit team and developed a proposition to rival the best in the market. This document highlights our extensive capabilities in this industry, and I am confident that our team is well-positioned to provide you with the guidance and support you need to further your goals.

Thank you for considering BDO South Africa as your trusted partner in construction.

Sincerely,



**Bonga Mokoena**  
CEO, BDO South Africa



# B | TRANSFORMATION OF THE PROFESSION AND OUR SOCIETY

## Committed to sustainable empowerment

BDO welcomes and embraces a diverse range of people, perspectives, and ideas. We understand that diversity and transformation is good for our business, and as part of our ongoing transformation journey, we looked for the perfect candidate to be our new CEO. BDO South Africa is now proudly led by Bonga Mokoena who has more than a decade of experience in leadership and a wealth of knowledge. Being a B-BBEE level 1 firm means that we are committed to investing in our people.

We always strive for sustainable empowerment and diversification that is forward-looking. By so doing, we continue to realise the true advantage and benefits of a diversified workforce at all levels that is a true reflection of our country.

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**Being a B-BBEE level 1 firm means that we are committed to investing in our people.**

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[Click here](#) 

to read more about our Transformation Journey.

# C | CLEAR ADVICE

## Ethical, independent, quality-driven experts, throughout the country and around the world

More than 2135 people providing clarity in audit, tax, advisory and business outsourcing to companies across numerous industries. Seven offices in South Africa and over 111 000 people in 1803 office across, 164 countries and territories around the globe.

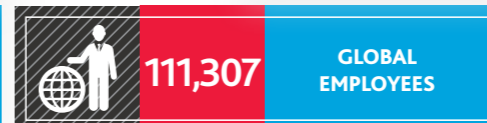
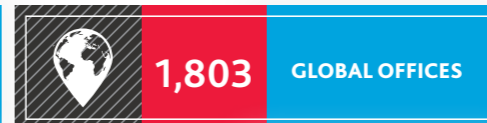
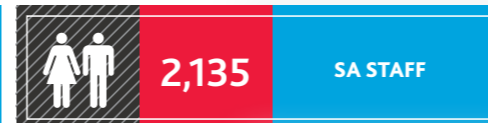
We offer industry-specific practices, world-class resources, and an unparalleled commitment to meeting our clients' needs, with 75% of our clients recommending us. We serve 40 JSE-listed clients and over 150 internationally listed clients, who are clear on why they chose BDO:

- ▶ Quality, independence, and a high ethical standard across all services
- ▶ Unparalleled partner-involvement (12:1 staff to partner ratio, globally)
- ▶ Deep industry knowledge
- ▶ Geographic coverage across South Africa and Africa
- ▶ Cohesive global network
- ▶ Level 1 BEE contributor
- ▶ Focused capabilities across over 20 disciplines
- ▶ Culture defined by values and purpose

### OUR BRAND PROMISE

*Exceptional client service, always and everywhere.*

Our brand promise is founded on three core delivery pillars:



### CLIENT SERVICE AT THE CORE

We have the lowest professional staff-to-partner ratios amongst our peers. This ensures a fully partner-led service approach throughout the year and ensures that a high-quality audit is delivered with no surprises.



Being ethical and quality driven is a given for us, and to show how this is a part of our DNA. As responsible corporate citizens, we commit ourselves to a higher standard of commitment to transparency, ethical behaviour, and performance-driven delivery. As such our Clarity Charter is entrenched in all that we do and defines how we work with all our stakeholders.

This is our commitment as individuals and as a firm. It underpins all we say and do, from how we live our values to how we engage with you, our clients and all our stakeholders.

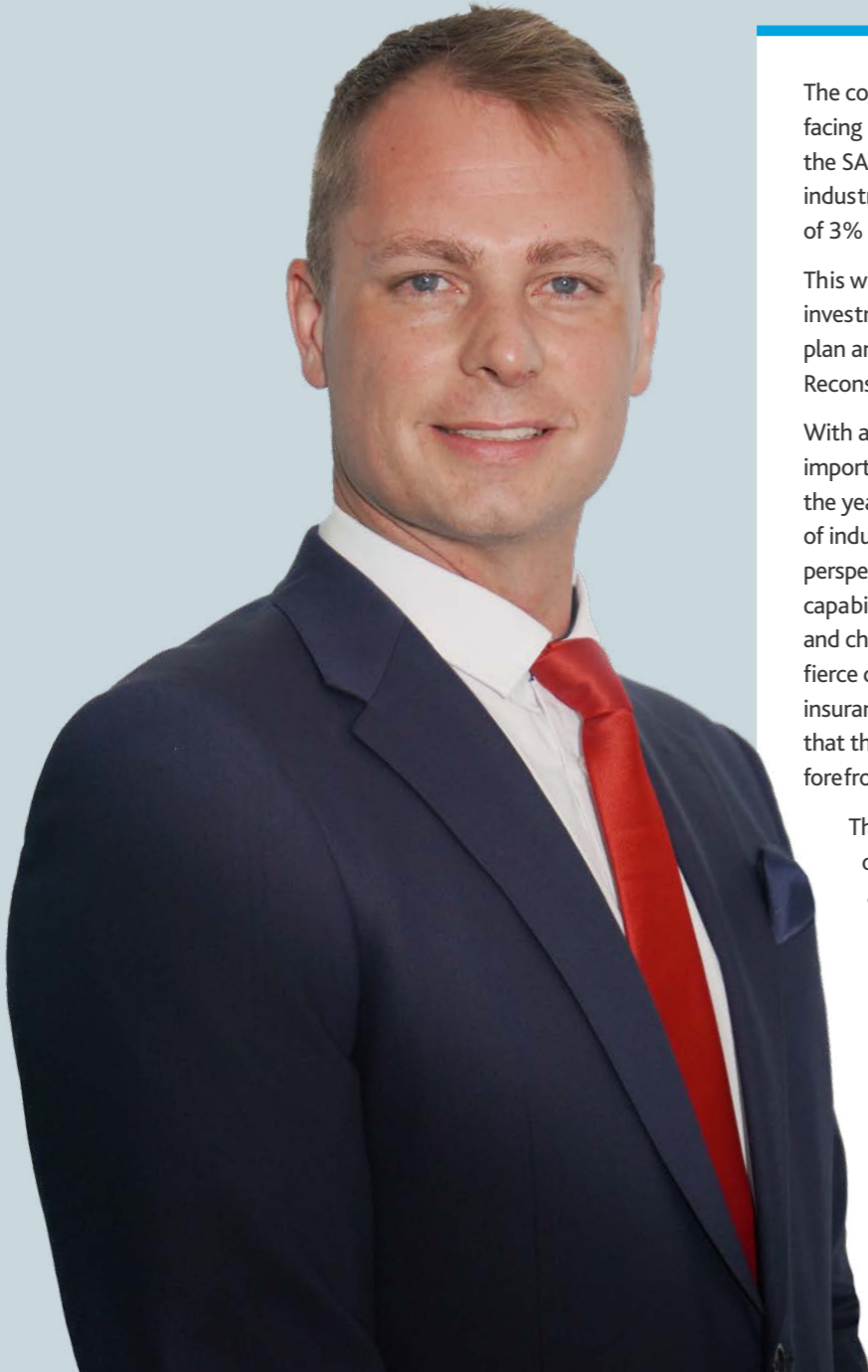
[Click here](#) to view the BDO Clarity Charter video.



BDO INTERNATIONAL NETWORK

# D | CONSTRUCTION IN SOUTH AFRICA

## A specialist partner for a specialist sector



The construction industry is a specialist area which is facing numerous challenges. The latest insights from the SA Construction Market Report projects that the industry will stabilise at an annual average growth rate of 3% from 2023 to 2026.

This will likely be as a result of expected major investment flowing from government's infrastructure plan and the benefits flowing from the Economic Reconstruction & Recovery Plan.

With a positive outlook on predicted growth, it is important to have a positive perspective throughout the year to ensure this growth is realised. The power of industry experience is perspective, and we use perspective to help our clients leverage their own capabilities and resources. We understand the changes and challenges facing the construction industry, from fierce competition and rising costs, to bonding and insurance issues. Our clients can always remain assured that their dedicated BDO industry leaders are at the forefront of the Construction conversation.

The construction sector is characterised by huge opportunities but also complex challenges such as protecting margins through volatility in pricing and consumer spending, investment in the right technologies, a continued focus on product range, quality, and convenience, to name a few. Companies in this sector need advisers that share their enthusiasm, understand the sector, and have the breadth and international reach to support their needs.

In this modern age, companies are driving technologies in their IT infrastructure and processes, with investment in internet and mobile, logistics, all having important parts to play. We believe the significance of the shift in the property landscape has not yet been fully understood, as the true impact of digitalisation continues its journey across the sector.

At BDO, we aim to always bring a fresh and accurate perspective on trends, developments, opportunities, and challenges that affect the construction industry. In addition to traditional audit, tax, and advisory services, BDO helps clients navigate today's issues through profitability analysis, contract compliance, bonding, and credit capabilities, as well as overhead analysis.

Additionally, we stay attuned to the current trends affecting the industry through active involvement in various trade groups. What truly sets BDO apart is our commitment to the Construction industry and our dedication to delivering exceptional client service, without exception.

Our Construction Industry Practice offers a comprehensive suite of integrated audit, tax, and advisory services to clients across all segments of the industry, including:

- ▶ Building.
- ▶ Civil engineering.
- ▶ Roads and earthworks.
- ▶ Property developments.
- ▶ Construction materials.
- ▶ Subcontractors.
- ▶ Construction related services.
- ▶ Joint ventures.
- ▶ Homebuilders.

We work with housebuilders and developers of residential property throughout the build and development process; providing financial advice from site acquisition and planning through to construction, development, and sales. Our insight from working with private residential developers is complemented by our services to social housing providers and contractors providing us with knowledge across the full spectrum of homes delivery. We deliver financial and business advisory expertise across assurance, tax, risk management, corporate finance, forensic and CIS services.

Our clients work with us because we understand their industry and we draw on this deep experience to advise them at every stage of their development.

We look forward to working with you.

**Wynand Botha**  
Construction Sector Leader, BDO South Africa



# E | THE POWER OF INDUSTRY EXPERIENCE

## Exceptional client service

We have a clear ambition at BDO, one which sets us apart from other large accounting and advisory firms – to provide exceptional client service through demonstrable knowledge, understanding and focus. We deliver this ambition because we are passionate about understanding your business and its key drivers, but also understanding the sector in which you operate, and its challenges and opportunities.

We firmly believe that exceptional client service is all about the qualities, skills, and behaviors of the whole service team; everyone in our core team has a genuine desire to deliver their best.

Our technical knowledge underpins our experience in Construction and is the result of significant time investment in understanding clients' businesses and providing solutions that add value. We are also well-connected to both local and global industry professionals to broaden the depth of our experience.



### CLIENT FEEDBACK

In South Africa, the Net Promoter Score (NPS) is utilised to gauge client satisfaction and surveys are regularly sent to all clients. The NPS is an index ranging from -100 to 100 and is a management tool that can be used to gauge client loyalty. It serves as an alternative to traditional customer satisfaction research and has been widely adopted with more than two thirds of Fortune 1000 companies using the metric.

**Our 2022 NPS score for BDO in South Africa is 77.**

### SERVICE DELIVERY ENABLED BY CORE TECHNOLOGY

We use several technology solutions developed specifically for BDO:

#### APT Next Generation

A globally developed Audit methodology, for our professionals to devise proper audit procedures and testing based upon applicable auditing standards as well as to factor in engagement and industry-specific facts and circumstances for all types and sizes of audit engagements. APT provides a globally consistent approach and is accessible by BDO audit teams around the globe on a real-time basis.

#### The BDO Client portal

Enables transparency, accessibility, and real-time responsiveness.

#### BDO Harmony

Our customised automation and data analytics tool which combines smart technology with our knowledge and understanding of our clients' businesses to deliver information for in-depth interpretation.

#### ALICE™

As part of our BDO growth, digital transformation and disruption of professional services is at the center of our strategy. Our growth journey has taught us that we need to go to market with a fresh approach rather than following competitors. As part of our due diligence, we have ensured that ALICE™, one of the world's first robot auditor platforms, can allow us to provide the audit of the future, now.

[Click here !\[\]\(465772ce2fc0e39b7001e2580b915cc2\_img.jpg\)](#) to meet ALICE™

### GLOBAL CAPABILITIES

In South Africa, we are supported by our colleagues in Construction across 164 countries where we help construction organisations navigate all kinds of risk, make informed investment decisions, and seize opportunities.

To prosper, construction organisations need to redefine their strategies in response to changing demands, market disrupters, cost pressures, and risk-based reimbursement models. And they need trusted advisers with the knowledge, expertise, and necessary resources to help navigate this ever-more-complex and integrated new world.

BDO's Construction Practice professionals understand the changes and challenges facing the sector, from fierce competition and rising costs, to bonding and insurance issues. In addition to traditional audit, tax, and consulting work, BDO helps clients navigate today's issues through profitability analysis, contract compliance, bonding, and credit capabilities, as well as overhead analysis.

**In South Africa, we are supported by our colleagues in Construction across 164 countries where we help construction organisations navigate all kinds of risk, make informed investment decisions, and seize opportunities.**

# E | THE POWER OF INDUSTRY EXPERIENCE CONT.

## Our depth of expertise

### CONSTRUCTION, CONSTRUCTION SERVICES, CONSTRUCTION MATERIALS AND SUBCONTRACTORS

With positivity in the construction industry expected, an increase in revenue and margins will provide all stakeholders the confidence to engage our services. We offer comprehensive assurance, tax, valuation, and advisory services with a wide international network to meet our clients' needs. Our objective is to ensure lasting value, success, being transparent and staying ahead of changes. Our experienced leaders and staff will deliver timeously and ensure exceptional client service everywhere and always.

### RESIDENTIAL DEVELOPMENT AND CONSTRUCTION

We work with housebuilders and developers of residential property throughout the build and development process, providing financial advice from site acquisition and planning through to construction, development, and sales. Our insight from working with private residential developers is complemented by our services to social housing providers and contractors providing us with knowledge across the full spectrum of homes delivery. We deliver financial and business advisory expertise across assurance, tax, risk management, corporate finance, forensic and CIS services.

### INFRASTRUCTURE

BDO's assurance, tax and advisory teams work with clients from both the private and public sector to deliver infrastructure projects across several key sectors, including health, housing, education, waste and renewables, transport, leisure, emergency services, education, water, and defence. Our services are delivered by financial specialists with a deep knowledge of South African infrastructure, construction and property sectors enabling us to tailor and scale our services to meet our clients' ongoing requirements and the specific objectives of each of their projects.

### OTHER SERVICES

Our team of Construction specialists work across the business and as the need dictates, we can introduce subject matter experts from a range of service lines, from Accounting and Corporate Finance to Tax Consulting and Wealth Advisory for high-net-worth individuals. We are happy to discuss your specific needs and will introduce you to the right people to tailor our offering.

#### Audit

Your business is about more than the balance sheet and profit and loss statement. Our audit teams use a globally developed audit methodology, and we provide you with constructive ideas for improving internal controls and business systems. Our team provides the following:

- ▶ Compliance and regulatory audits
- ▶ Financial reporting advisory
- ▶ Financial statement audits
- ▶ Global IFRS resources
- ▶ IFRS advisory services
- ▶ Joint venture audits
- ▶ Other assurance services
- ▶ Special purpose audits and reviews

#### Tax

We will offer robust Tax solutions to ensure good corporate governance and the best tax outcomes, while also meeting your commercial objectives. Our Tax team provides services in the following areas:

- ▶ Corporate Tax Consulting and Compliance
- ▶ Global Employer Services
- ▶ Indirect Tax, VAT and Customs
- ▶ Individual Tax Compliance and Consulting
- ▶ International Tax and Transfer Pricing
- ▶ Trusts and Estates

#### Advisory

BDO's Advisory practice provides services to clients navigating a range of business challenges, changes, and opportunities, both locally and globally. We work regularly with our global teams to design solutions for clients across the following specialist areas:

- ▶ Business Services
- ▶ Business Continuity Management
- ▶ Control Self-Assessment processes
- ▶ Company Secretarial
- ▶ Corporate Finance
- ▶ Corporate Governance
- ▶ Economic Advisory
- ▶ Environmental Sustainability
- ▶ Carbon Footprint Services
- ▶ Environment, Social and Governance (ESG)
- ▶ Forensic Services
- ▶ Information Technology Advisory and Cyber Security
- ▶ Infrastructure Assurance and Advisory
- ▶ Internal Audit
- ▶ Legal
- ▶ People Advisory
- ▶ Power BI Analytics Solution
- ▶ REC Digital Suite
- ▶ Risk Management
- ▶ Strategic Development
- ▶ Supply Chain Consulting



# E | THE POWER OF INDUSTRY EXPERIENCE <sup>CONT.</sup>

## Our Global Construction and Real Estate sector

At BDO, we recognise the importance of having workforce planning in place to attract and retain staff for the future. To understand the challenges facing our clients in the construction sector in relation to talent shortage and scarcity, we are undertaking a global research project to develop an insights report into the sector's future workforce.

### THE PROJECT

BDO's Global Real Estate & Construction team is undertaking a global research project to understand the opinions and attitudes of university students towards considering/ pursuing a career in the industry.

The Future Workforce in Construction global survey aims to gain insight from countries across 5 continents on how attractive the construction sector is for the new generation – especially Gen Z, who entered the workplace in 2020 - and how their values and beliefs shape their perspective. It also gathers input from those currently working in the sector.

Results and key findings from the survey will be published in a report "The Future Workforce in Construction", which we will of course be delighted to share with you.

### THE CHALLENGE

One of the key challenges for construction companies is attracting and retaining talent, particularly diverse and young talent, to bridge the gap caused by significant shortage of skilled workforce in the industry. It is our goal, therefore, to understand the attitudes and sentiments of students and young people towards the opportunities in the industry and to educate construction companies on actions to take for improvements. For example, those recommendations could be improving Environmental, Social & Governance (ESG) credentials, improving opportunities for Indigenous talent, offering greater opportunities for women in construction, digital and technological innovations, and others.

### THE OBJECTIVE

Through our findings, we wish to make students aware of the opportunities to effect meaningful change in the construction sector by working from within the industry. We also wish to make them aware of the contributions they can make to the evolution of the industry by bringing new talent, diverse skills and fresh views to the table.

At BDO we have a wealth of in-house knowledge and experience in the real estate and construction sectors. Our multidisciplinary team take a specialist view on the actual and future developments that impact the lifecycle of property and clients' REC industry operations. Our best-in-class people utilise the resources and global footprint of our international organisation to give you key audit, accounting and tax services and a vast variety of consultative advice including risk management, transaction, corporate finance, valuation and legal services.



Arjan Endhoven,  
Head of Global Real Estate & Construction;  
Partner, BDO Netherlands

### GLOBAL INSIGHTS

Read and watch our informative, thought provoking knowledge resources.



Economic uncertainty: What can construction businesses do to mitigate the impacts?

[Click here](#) to watch the video



Shining a light on the value of solar installations in the residential property sector.

[Click here](#) to read the article



The Rise of AI: How Artificial Intelligence is changing Real Estate Investment Strategies.

[Click here](#) to read the article



BDO - Impact of Interest Rate Hikes on Property Funds.

[Click here](#) to read the article

# F | WHY BDO CORPORATE FINANCE

## We are a leading provider of Corporate Finance Advisory and Valuation services

### SUBJECT KNOWLEDGE

BDO Corporate Finance have extensive experience and prior knowledge which will be beneficial in terms of efficiency and effectiveness to provide you with the highest standard service. We will ensure that each project is properly structured, staffed and managed to ensure maximum added value at an affordable price.

Our team has extensive experience in performing:

- ▶ **Financial valuations:** Corporate valuations, Intangible asset valuations and Investment valuations.
- ▶ **Financial Reporting valuations:** Business Combinations, Impairment Reviews, Derivative instruments, Share-based payments.
- ▶ **Transaction-related valuations:** Fairness Opinions in terms of the JSE Listings requirements, Takeover Regulation Panel ("TRP") (previously Securities Regulation Panel ("SRP") Code).
- ▶ **Mergers & Acquisitions:** Management buy-outs/ management buy-ins; and Divestitures.
- ▶ **Independent legal, regulatory and taxation valuations:** Divorce proceedings, Exchange control approval valuations, Taxation valuations, Litigation proceedings and Shareholder disputes.

### PROVEN APPROACH

We employ a valuation approach on a time and cost efficient basis. We are dedicated to meeting our clients' requirements. Our overall approach is designed to minimize the disruption to the business whilst ensuring that the valuation is conducted in an efficient and timely manner.

### INDUSTRY RECOGNITION

- ▶ Leading provider of corporate finance advisory and valuation services and top ranked national audit and advisory firm.
- ▶ BDO Corporate Finance's track record in the provision of corporate finance advisory and valuation services compares favourably with that of leading industry players.

[Click here](#)  to read more about BDO Corporate Finance



# G | WHY BDO TAX SERVICES

## Offering a tailored approach to every client


We serve corporate clients across South Africa, Africa and the rest of the world, as they navigate an increasingly complex tax regulatory landscape. We offer a tailored approach to every client, give practical and direct advice, and deliver solutions to help you efficiently and effectively manage your tax affairs. Our tax professionals draw on deep experience and industry-specific knowledge to deliver clients with the insights and innovation they require to maintain compliance, manage risk and drive value.

### OUR AREAS

- ▶ Tax Assurance and Tax Risk Management
- ▶ Tax Technology
- ▶ Tax (ESG) Reporting and Disclosure Services
- ▶ Tax Accounting Services
- ▶ Tax Controversy and Dispute Resolution
- ▶ Global Compliance Services
- ▶ Value Added Tax
- ▶ Customs and Excise
- ▶ Carbon Tax and Environmental Levies
- ▶ Mergers and Acquisitions And Transaction Taxes
- ▶ Mining Tax
- ▶ Real Estate Investment Trust
- ▶ Insurance
- ▶ Transfer Pricing
- ▶ International Tax
- ▶ Financial Services Tax

### TAX ASSURANCE AND RISK MANAGEMENT

- ▶ Tax Assurance and Risk Management
- ▶ Articulating your tax strategy and policy
- ▶ Designing and implementing a tax control framework
- ▶ Tax Value Creator™ - using this technology platform, we will automate your tax function and all its deliverables.
- ▶ Total Tax Value transparency - using our Total Tax Value approach, we will assist with your reporting and disclosure needs
- ▶ Tax performance engineering - we will help you design a tax function that fits your purpose
- ▶ Tax analytics and automation - we will provide you with analytics to manage your risk proactively across all taxes
- ▶ Develop, implement and help you report on your tax (ESG) metrics
- ▶ Internal audit of tax - we will assist you with risk identifications and execution of your tax internal audits
- ▶ Tax function effectiveness and tax enterprise governance reviews.

[Click here](#)  to read more about BDO Tax Services

### CORPORATE INCOME TAX, VAT AND EMPLOYMENT TAXES

- ▶ Tax administration and large taxpayer cooperative compliance and relationship enhancement advisory.
- ▶ Tax risk reviews and health checks.
- ▶ Corporate restructures.
- ▶ M&A advisory and structuring, tax due diligence reviews and post deal implementation.
- ▶ Full outsourced tax accounting services and compilation of tax asset registers.
- ▶ Tax practitioner opinions (supported by dedicated Senior Counsel).
- ▶ Tax controversy, objections, ADR's, and appeals (supported by dedicated Senior Counsel).
- ▶ Arbitration and quantum expert services.
- ▶ Corporate Tax Compliance - we will advise or assist with preparation and filing to ensure your tax returns are accurate and complete



# H | WHY BDO SUSTAINABILITY SERVICES

## How Sustainability is changing the business landscape

ESG and sustainability management are moving into the technological and digital realm in our evolving digital world. At BDO we are comfortable with this transition from spreadsheets to an all-encompassing digital environment. Our sustainability teams capacity, combined with the unique skills and expertise of our digital advisory team, ensure that the outputs of our services support the digital evolution of ESG.

We use several technology solutions developed specifically for BDO:




- ▶ **APT Next Generation** - a globally developed audit methodology for our professionals to devise proper audit procedures and testing based upon applicable auditing standards as well as to factor in engagement and industry-specific facts and circumstances for all types and sizes of audit engagements.
- ▶ **BDO Advantage** - our customised automation and data analytics tool which combines smart technology with our knowledge and understanding of our clients' businesses to deliver information for in-depth interpretation.
- ▶ **Refinitiv** - our Sustainability team has an analytics license for Refinitiv, a leading global ESG and sustainability rating tool, which provides in-depth analysis on various market related aspects, as per global stock exchanges. Our license enables us to access this wealth of data and further enhance the sustainability management business case.

The use of technology platforms such as Refinitiv enables us to undertake in-depth research into market trends, innovative solutions and provide clients with up-to-date analysis relevant to their specific industries. Through Refinitiv, we can provide expert peer reviews and benchmarking assessments to ensure that clients are aware of trends, improvements, and innovations to help them achieve their strategic goals. These tools not only assist our clients but also BDO, in thought leaderships, global and regional research and gathering up-to-date information that assist clients in ESG and aspects such as finance, investment, reputation, etc. It also provides in-depth sector insight.


BDO partners with Vena Solutions to leverage its powerful platform to deliver business driven solutions to our customers. BDO's sustainability team is currently working on an integrated ESG reporting platform aimed at increasing data collection efficiency whilst ensuring alignment to the dynamic ESG best practice context.

Vena is a complete planning platform that empowers and inspires finance, operations, and business leaders to plan to grow their businesses in a new way by connecting people, processes, and systems so you can streamline and scale your journey to growth. Unlike traditional FP&A solutions, that attempt to replace Excel, Vena leverages the familiarity and flexibility of an Excel interface you already know and love and combines it with the Vena Growth Engine, the technology and methodology that powers your plans to do things you've only imagined while guiding your journey to growth.

### WE PROVIDE THE FOLLOWING NICHE ESG SERVICES:

 Environmental	 Social	 Governance
<ul style="list-style-type: none"> <li>▶ Climate change impact assessments</li> <li>▶ Climate change risk assessment and reporting</li> <li>▶ Climate change scenario analysis</li> <li>▶ Climate change reporting</li> <li>▶ Greenhouse gas accounting</li> <li>▶ Climate mitigation and adaptation plans</li> <li>▶ Net-zero action planning</li> </ul>	<ul style="list-style-type: none"> <li>▶ Social and community impact assessment</li> <li>▶ Health and safety audits and assurance</li> <li>▶ Social and labour plans development and auditing</li> <li>▶ Sustainability training and capacity building</li> <li>▶ Stakeholder engagement</li> <li>▶ Community needs assessment</li> </ul>	<ul style="list-style-type: none"> <li>▶ Corporate governance reviews</li> <li>▶ Governance training</li> <li>▶ Governance Frameworks and Implementation</li> <li>▶ Board Performance Assessments</li> <li>▶ Board training</li> <li>▶ Ethics Frameworks</li> <li>▶ Ethics Policies and Procedures incl. Code of Conduct</li> <li>▶ Ethics Assessments</li> </ul>

- Integrated ESG strategy development and digitisation capabilities
- Sustainability reporting, verification, assurance and monitoring process mapping
- Sustainable finance assessment and due diligence mapping and advisory

[Click here](#)  to read more about BDO Stainability Services

# OUR TEAM

## Laying a solid foundation



**JAPIE SCHOEMAN**  
AUDIT PARTNER  
[LinkedIn](#)

Japie is a qualified auditor, accredited with the JSE and is an auditing and accounting technical subject matter specialist, with 23 years' experience in the audit of owner-managed and listed companies.

He has vast industry experience in a variety of industries including Construction, Construction material, Mining, Medical aids, Manufacturing, Investment Properties and Investment Holding entities. Experience on Construction related entities included assistance to engagement partners from an IFRS and Audit Technical perspective, support as Component Auditor as well as Lead Engagement Partner.

As Lead Engagement Partner he successfully managed and co-ordinated group audits as Group Engagement Partner of entities with a global presence in multiple countries and timeously met reporting deadlines. Japie is chairing the firm's client acceptance and re-acceptance committee for decisions and rulings on reputational and independence issues regarding accepting new and reaccepting existing clients and is also part of the network's Global Quality Assurance Review team since 2015.



**HAPPYMORE MUTIWASEKWA**  
AUDIT PARTNER  
[LinkedIn](#)

Happymore is an audit partner with 18 years' experience in the audit of companies involved in construction, real estate, agriculture, engineering and logistics.

He has a diverse client base ranging from small to large entities and in that time, has gained experience within the auditing field. He is experienced in dealing with group reporting and their associated tight reporting deadlines including reviewing group reporting packs. Prior to joining BDO South Africa in 2008, he was with BDO Zimbabwe.



**TARANEH RAHIMAN**  
AUDIT PARTNER  
[LinkedIn](#)

Taraneh is an audit partner, accredited with the JSE and has over 11 years auditing experience. She has gained vast industry experience in both listed and private clients, in a variety of industries including Construction, Construction related materials, Consumer markets, Real Estate, Industrial, Manufacturing and Engineering, Retail and Investment Holding. She also has knowledge of US GAAP, UK GAAP and German GAAP.

She has successfully managed audits with global co-ordination and timeously met reporting deadlines.

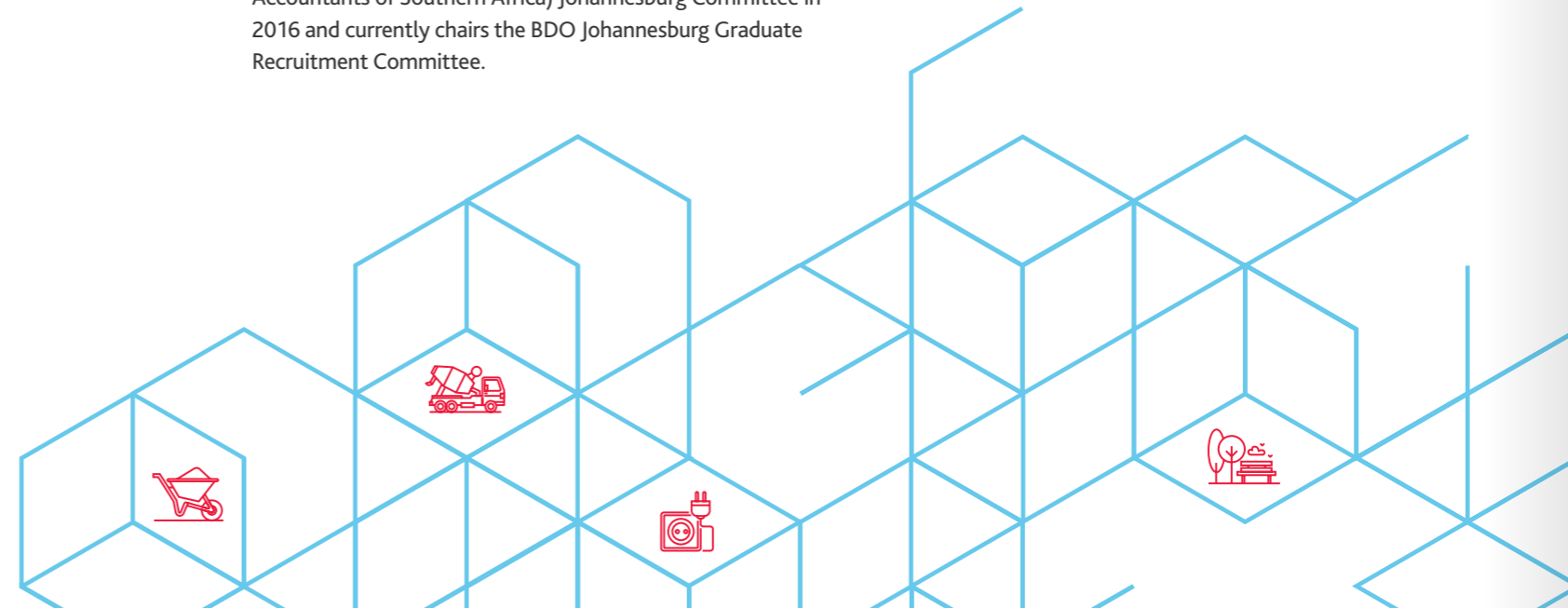
Taraneh served as chairperson of the BDO Johannesburg Real Estate and Construction audit group until 2022. She chaired the Women of ABASA (Association for the Advancement of Black Accountants of Southern Africa) Johannesburg Committee in 2016 and currently chairs the BDO Johannesburg Graduate Recruitment Committee.



**WYNAND BOTHA**  
AUDIT ASSOCIATE DIRECTOR &  
CONSTRUCTION SECTOR LEADER  
[LinkedIn](#)

Wynand is an associate director and qualified as a CA(SA) in 2015 and has over 8 years' experience. Wynand's core skills are in audit and assurance, and the key industry sectors of his diverse portfolio are construction, services, and manufacturing.

He also has experience in audits of entities involved in construction, property development, investment property, insurance, investment portfolios, education and NPO's.



# I | OUR TEAM CONT.



**LOUIS VAN MANEN**  
**TAX DIRECTOR**

[LinkedIn](#)

Louis is a tax director and qualified as a CA(SA) in 2005. He joined the wider firm's tax consulting department in the same year and obtained a Higher Diploma in Tax Law from the University of Johannesburg in 2007.

Louis has extensive experience in corporate tax matters covering a broad range of industries and economic sectors, servicing clients ranging from large JSE listed companies to small Public Benefit Organisations.



**MARCUS BOTHA**  
**TAX DIRECTOR**

[LinkedIn](#)

Marcus is a Chartered Tax Advisor and a Director with BDO Tax Services (Pty) Ltd and has over 18 years experience. He was previously the South African Tax Reporting & Strategy Leader at PwC and Head of Tax Risk at Nedbank Ltd. He has extensive experience in tax policy and administration, tax strategy, tax management and control frameworks, and tax governance and enterprise risk management.

He specialises in providing assurance to governing boards, audit committees, boards, and management teams and assisted various clients with managing and reporting tax risk. His market-leading work on the management of tax-assisted numerous listed companies to engage with stakeholder groups, which include: Governments, Revenue Authorities, Ministries of Finance, Regulators, the Media, Professional Bodies, and Civil Social Organisations.

He has been actively involved in creating best practices on tax governance and integrated reporting and tax transparency reports for Africa, both in a consulting capacity and in commerce and industry. Marcus has worked extensively with clients in the extractive and construction sectors. Some of his clients include WBHO and Aveng.

Marcus is a guest lecturer at the University of Johannesburg and the University of Pretoria where he lectures on Tax Risk Management as part of the Tax Honours and Tax Masters programs. He is an external assessor at UJ and UNISA for their Masters programs. Marcus is a frequent speaker and contributor to international conferences. He is a BUSA Economic Policy Forum and American Chamber of Commerce Tax Forum member.



**JACQUES JANSEN VAN RENSBURG**  
**HEAD OF IT CENTRE OF EXCELLENCE (ITCE)**

[LinkedIn](#)

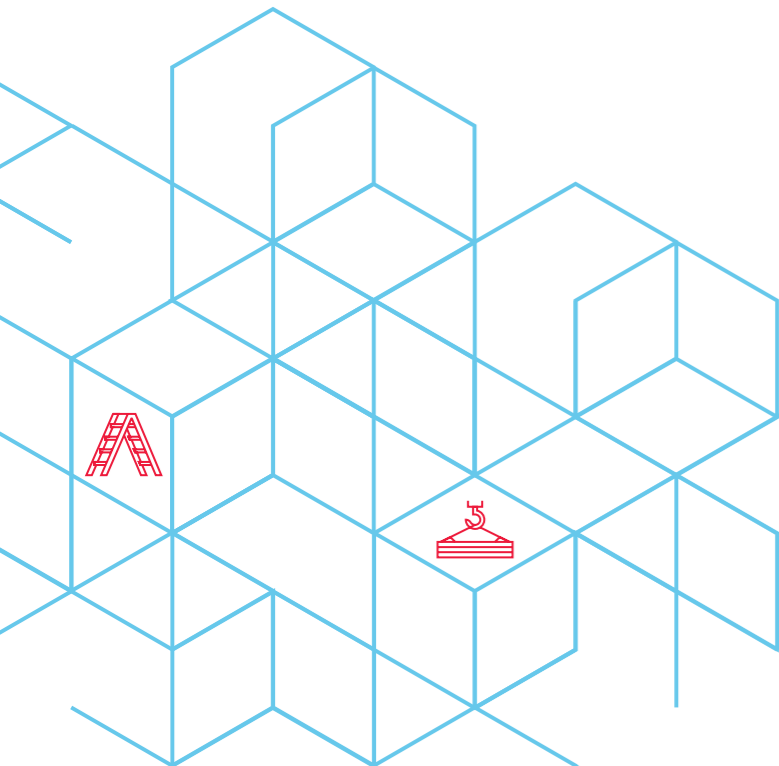
Jacques is the head of ITCE and leads the IT Center of Excellence Team of BDO South Africa. These activities have grown remarkably in the past years. Jacques has established a professional and market-oriented team with profound knowledge of Information Systems. Jacques has substantial experience of managing ERP (including SAP, & Oracle,) implementation reviews and rendering assurance services that include SAP basis, authorisation, and process reviews.

Jacques has 20 years risk and assurance services experience, gained both in the public and private sectors. His private sector experience is focused on serving industrial, retail, public, mining and manufacturing sectors. Furthermore, Jacques manages a number of SA based global clients working closely with Advisory teams across the world.

Jacques studied at the University of Pretoria and graduated in 1999. He is a highly skilled accountant who has completed both his SAICA-accredited B. Com degree and SAICA accredited training programme at the Auditor General South Africa (AGSA) in 2002. He was appointed associate director in April 2019. Jacques qualified as an Information Systems Auditor and Risk & Information System Control specialist during his tenure at the AGSA, as well as being recently certified as a Data Privacy Solutions Engineer.

**Our Construction Industry Practice offers a comprehensive suite of integrated audit, tax, and advisory services to clients across all segments of the industry.**

**Wynand Botha, Audit Associate Director & Construction Sector Leader**



# OUR TEAM CONT.



**NICK LAZANAKIS,**  
**CORPORATE FINANCE**  
**DIVISIONAL HEAD**

[LinkedIn](#)

Nick leads the South Africa Corporate Finance Team of BDO Corporate Finance the activities of which have grown remarkably in the past four years. Nick has established a professional and market-oriented team with profound knowledge of transaction advisory on both sell- and buy-side as well as for listed company transactions, MBIs, MBOs, joint ventures, mergers and IPO's.

Prior to joining BDO in 2010, Nick co-founded Moore Stephens Corporate Finance (2008) which subsequently merged with BDO Corporate Finance.

He has extensive knowledge in a range of industry sectors, including Packaging, Mining, Industrial and Manufacturing, Construction and Engineering, Logistics, Healthcare and Pharmaceuticals, Information, Communications and Technology sectors.



**MARK SMITH**  
**CORPORATE FINANCE DIRECTOR**

[LinkedIn](#)

Mark has worked in audit, tax and advisory for over 30 years. Prior to BDO, Mark was with KPMG for 27 years. Mark is primarily responsible for transaction advisory and project management.

Mark has experience in the following industries agricultural, aquaculture, automotive, bio-fuels, consumer markets, financial services, information and communications technology, manufacturing , mining, textiles and tourism.



**FARHANA HASSIM**  
**BDO ADVISORY SERVICES**  
**DIRECTOR**

[LinkedIn](#)

Farhana has over 12 years' experience and has advised Listed and Non-Listed clients in the Internal Audit, Risk Management, and Internal Controls space. She specialises in advising and assisting dynamic organisations with strategic implementation of governance, risk management, internal control, and combined assurance models.

Farhana is a well-rounded professional consultant who can work across multiple sectors including Real Estate and Construction (REC), Hospitality, Consumer Products, Health Care and Financial Services.

She currently serves as a member of the BDO South Africa Real REC Board and is the Head of REC Advisory Service Line team.

She has a passion for the Internal Auditing profession and previously served as a Board Member of the University of Pretoria Internal Audit Education Advisory Board and has articles published on topics in the Real Estate Sector.



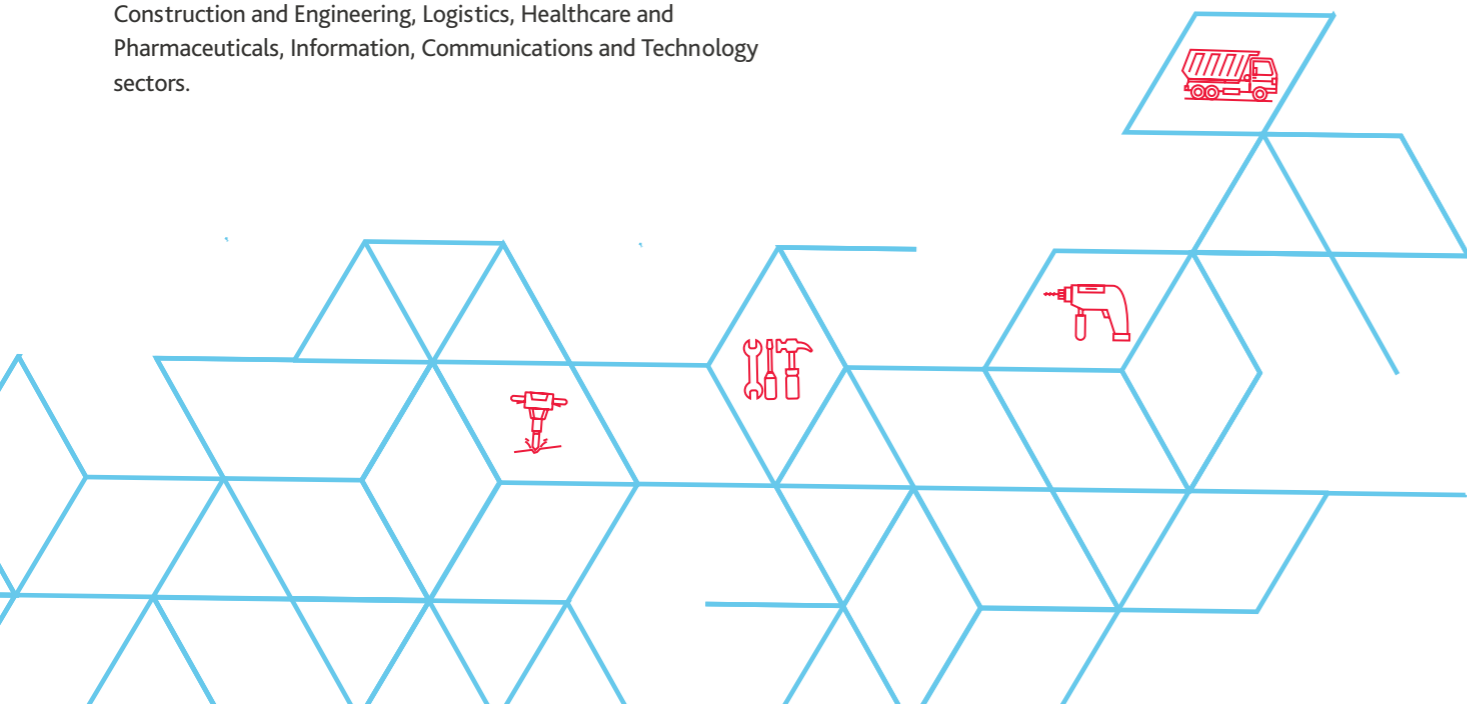
**KARIEN ERASMUS**  
**RISK ADVISORY SERVICES**  
**ASSOCIATE DIRECTOR**

[LinkedIn](#)

Karien is a seasoned sustainability practitioner, a strategic thinker and an Africa enthusiast. She is an Associate Director in BDO's Risk Advisory Services and leads the firm's South African sustainability practice. She also plays a leading role in the BDO global sustainability team to drive climate services across the BDO network. Karien holds a Hons Degree in Sustainable Development and a Master's Degree in Development Practice. Her thesis considered responsible leadership and applying greenhouse gas target-setting methodologies in developing economies. Springer subsequently published her thesis in the Sustainable Development Goals for Society book series.

She has worked across several sectors, including infrastructure and development, mining, and manufacturing. She has worked across Africa, in Peru and Papua New Guinea and has assisted major companies in South Africa in developing strategic energy policies, climate scenarios and impact analyses, and setting science-based targets. In addition, she has led several national projects as part of South Africa's commitments to the UNFCCC in terms of climate risk assessments, adaptation tracking and biennial reporting.

Karien's expertise lies in sustainability planning, risk assessment and strategy development, climate scenario and risk assessment, adaptation planning, and greenhouse gas inventory analysis. In addition, she has unique experience in spatial development planning. She has worked on major strategic projects such as the Gautrain, Johannesburg's Bus Rapid Transit System and several provincial and local municipal spatial development planning frameworks. She has also worked on several low-income housing development projects as well as planning projects in Eswatini, Botswana and Nigeria. This strategic experience enables Karien to develop practical and localised solutions and measures to global issues such as climate change and the Just energy transition.





**FOR A CLEAR PERSPECTIVE,  
PLEASE CONTACT:**

**WYNAND BOTHA**  
ASSOCIATE DIRECTOR  
T +27 83 725 6321  
E [wbotha@bdo.co.za](mailto:wbotha@bdo.co.za)

**JAPIE SCHOEMAN**  
AUDIT PARTNER  
T +27 83 601 5943  
E [jschoeman@bdo.co.za](mailto:jschoeman@bdo.co.za)



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