

**IN THE MATTER OF
SJC PROPERTY INVESTMENTS CC
(In Liquidation)**

MASTER'S REF: C229/2025

**SUPPLEMENTARY FIRST & FINAL LIQUIDATION,
DISTRIBUTION & CONTRIBUTION ACCOUNT**

**CO-LIQUIDATORS:
CBStC COOPER, EJ VAN DER MERWE & TC VAN ZYL
C/o CK INSOLVENCY, RESTRUCTURING AND
RECOVERY PRACTITIONERS
PO BOX 3065, TYGER VALLEY, 7536
TEL no 021 9102902**

**SUPPLEMENTARY FIRST & FINAL LIQUIDATION,
DISTRIBUTION & CONTRIBUTION ACCOUNT**

**IN THE MATTER OF
SJC PROPERTY INVESTMENTS CC (In Liquidation)**

**A CLOSE CORPORATION DULY REGISTERED AND INCORPORATED IN TERMS OF
THE ACTS OF THE REPUBLIC OF SOUTH AFRICA
WITH REGISTRATION NUMBER 2006/164222/23**

DATE OF LIQUIDATION:

16 APRIL 2025

MASTER'S REF:

C229/2025

CO-LIQUIDATORS:

CBS&C COOPER, EJ VAN DER MERWE & TC VAN ZYL

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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RECONCILIATION STATEMENT

BALANCE FIRST NATIONAL BANK - 11 FEBRUARY 2024				85 949,66
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TO PAY

LIQUIDATORS' FEES

- ENCUMBERED ASSET ACCOUNT 1	1 235,76
- ENCUMBERED ASSET ACCOUNT 2	1 235,76
- ENCUMBERED ASSET ACCOUNT 3	1 592,76
- ENCUMBERED ASSET ACCOUNT 4	1 400,52
- ENCUMBERED ASSET ACCOUNT 5	2 743,14
- ENCUMBERED ASSET ACCOUNT 6	1 670,56
- FREE RESIDUE ACCOUNT	0,00

9 881,50

LESS WASTED COSTS

167,00

9 714,50

MASTER'S FEES

0,00

BOND OF SECURITY PREMIUMS

0,00

ADVERTISEMENT COSTS

225,64

PETTY CASH & POSTAGES

345,00

570,64

BRIAN FRANK Inc ATTORNEYS

4 849,48

SOUTH AFRICAN REVENUE SERVICES

- INCOME TAX as per ANNEXURE "C"

20 860,18

AWARDED

Claim 4 - ABSA BANK (E/A 1 - UNIT 1)

6 104,65

Claim 3 - ABSA BANK (E/A 2 - UNIT 2)

6 104,65

Claim 5 - ABSA BANK (E/A 3 - UNIT 3)

7 868,21

Claim 2 - ABSA BANK (E/A 4 - UNIT 4)

6 918,61

Claim 1 - ABSA BANK (E/A 5 - UNIT 7)

13 565,88

Claim 6 - CAPITEC BANK

2 266,99

LESS CONTRIBUTION PAYABLE

88,47

2 178,52

Claim 7 - CAPITEC BANK

5 809,50

LESS CONTRIBUTION PAYABLE

226,72

5 582,78

Claim 8 - CAPITEC BANK

1 677,03

LESS CONTRIBUTION PAYABLE

65,45

1 611,58

85 949,66

85 949,66

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ENCUMBERED ASSET ACCOUNT 1

ASSETS

PRO RATA INTEREST EARNED as per ANNEUXURE "C" 10 745,80

LIABILITIES

LIQUIDATORS' FEES

INTEREST

10 % of R10 745,80

1 074,58

PLUS 15 % VAT thereon

161,18

1 235,76

PRO RATA MASTER'S FEES as per ANNEXURE "A" 0,00

0,00

PRO RATA BOND OF SECURITY as per ANNEXURE "A" 0,00

0,00

05/03/2026 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS

1

641,84

SOUTH AFRICAN REVENUE SERVICES

PRO RATA INCOME TAX as per ANNEXURE "C"

2 763,55

AWARDED

Claim 4 – ABSA BANK LIMITED

6 104,65

10 745,80

10 745,80

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ENCUMBERED ASSET ACCOUNT 2

ASSETS

PRO RATA INTEREST EARNED as per ANNEUXURE "C" 10 745,80

LIABILITIES

LIQUIDATORS' FEES

INTEREST

10 % of R10 745,80 1 074,58
 PLUS 15 % VAT thereon 161,18 1 235,76

PRO RATA MASTER'S FEES as per ANNEXURE "A" 0,00

PRO RATA BOND OF SECURITY as per ANNEXURE "A" 0,00

05/03/2026 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS 1 641,84

SOUTH AFRICAN REVENUE SERVICES
 - PRO RATA INCOME TAX as per ANNEXURE "C" 2 763,55

AWARDED

Claim 3 – ABSA BANK LIMITED 6 104,65

 10 745,80 10 745,80
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**SUPPLEMENTARY FIRST & FINAL LIQUIDATION,
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ENCUMBERED ASSET ACCOUNT 3

ASSETS

PRO RATA INTEREST EARNED as per ANNEUXURE "C" 13 850,15

LIABILITIES

LIQUIDATORS' FEES

INTEREST

10 % of R13 850,15 1 385,01
 PLUS 15 % VAT thereon 207,75 1 592,76

PRO RATA MASTER'S FEES as per ANNEUXURE "A" 0,00

PRO RATA BOND OF SECURITY as per ANNEUXURE "A" 0,00

09/03/2026 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS 1 827,26

SOUTH AFRICAN REVENUE SERVICES
 - PRO RATA INCOME TAX as per ANNEUXURE "C" 3 561,92

AWARDED

Claim 5 – ABSA BANK LIMITED 7 868,21

13 850,15 13 850,15
 =====

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ENCUMBERED ASSET ACCOUNT 4

ASSETS

PRO RATA INTEREST EARNED as per ANNEUXURE "C" 12 178,58

LIABILITIES

LIQUIDATORS' FEES

INTEREST

10 % of R12 178,58 1 217,85
 PLUS 15 % VAT thereon 182,67 1 400,52

PRO RATA MASTER'S FEES as per ANNEXURE "A" 0,00

PRO RATA BOND OF SECURITY as per ANNEXURE "A" 0,00

05/03/2026 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS 1 727,42

SOUTH AFRICAN REVENUE SERVICES

- PRO RATA INCOME TAX as per ANNEXURE "C" 3 132,03

AWARDED

Claim 2 – ABSA BANK LIMITED 6 918,61

12 178,58 12 178,58
 =====

**SUPPLEMENTARY FIRST & FINAL LIQUIDATION,
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DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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ENCUMBERED ASSET ACCOUNT 5

ASSETS

PRO RATA INTEREST EARNED as per ANNEXURE "C" 23 879,56

LIABILITIES

LIQUIDATORS' FEES

INTEREST

10 % of R23 879,56

2 387,95

PLUS 15 % VAT thereon

358,19

2 746,14

PRO RATA MASTER'S FEES as per ANNEXURE "A" 0,00

PRO RATA BOND OF SECURITY as per ANNEXURE "A" 0,00

05/03/2025 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS 1 1 426,31

SOUTH AFRICAN REVENUE SERVICES

- PRO RATA INCOME TAX as per ANNEXURE "C" 6 141,23

6 141,23

AWARDED

Claim 1 – ABSA BANK LIMITED

13 565,88

23 879,56

23 879,56

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**SUPPLEMENTARY FIRST & FINAL LIQUIDATION,
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MASTER'S REF: C229/2025
CG-LIQUIDATORS: CBS&C COOPER, EJ VAN DER MERWE & TC VAN ZYL

DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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ENCUMBERED ASSET ACCOUNT 6

ASSETS

REDUCTION OF CONTRIBUTION (PART OF INTEREST EARNED)				4 736,15
PRO RATA INTEREST EARNED as per ANNEUXURE "C"				9 790,62

LIABILITIES

LIQUIDATORS' FEES

REDUCTION CONTRIBUTION

10 % of R4 736,15	473,61			
PLUS 15 % VAT thereon	71,04	544,65		

INTEREST

10 % of R9 790,62	979,06			
PLUS 15 % VAT thereon	146,85	1 125,91	1 670,56	

PRO RATA MASTER'S FEES as per ANNEXURE "A"			0,00	
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PRO RATA BOND OF SECURITY as per ANNEXURE "A"			0,00	
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05/03/2026 BRIAN FRANK Inc ATTORNEYS – PRO RATA COSTS		1	584,79	
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SOUTH AFRICAN REVENUE SERVICES

PRO RATA INCOME TAX as per ANNEXURE "C"			2 517,90	
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AWARDED

Claim 6 - CAPITEC BANK	2 266,99			
Claim 7 - CAPITEC BANK	5 809,50			
Claim 8 - CAPITEC BANK	1 677,03		9 753,52	

			14 526,77	14 526,77
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FACTOR PRO RATA	9 753,52			
DIVIDENDS	9 314 846,44	=	0,00104709401	

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DATE	PARTICULARS	VOUCHER	LIABILITIES	ASSET
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FREE RESIDUE ACCOUNT

PROVISION BANK CHARGES IN TERMS OF FIRST & FINAL ACCOUNT - WRITTEN BACK			190,00
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ASSETS

NONE			0,00
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LIABILITIES

LIQUIDATORS' FEES			0,00
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PRO RATA MASTER'S FEES as per ANNEXURE "A"			0,00
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PRO RATA BOND OF SECURITY as per ANNEXURE "A"			0,00
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ADVERTISEMENT COSTS

- ACCOUNT FOR INSPECTION

GOVERNMENT GAZETTE	37,82		
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6 X 406 NOTICE @ R25.00 EACH	150,00		
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- CONFIRMATION

GOVERNMENT GAZETTE	<u>37,82</u>	225,64	
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PETTY CASH & POSTAGES - NOMINAAL			345,00
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SHORTFALL - CONTRIBUTION PAYABLE BY APPLICANT (CAPITEC BANK)			380,64
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	570,64	570,64
	=====	=====

ANNEXURE "A"

CALCULATION OF PRO RATA MASTER'S FEES & BOND OF SECURITY PREMIUM

	TOTAL ASSETS	MASTER'S FEES	BOND OF SECURITY PREMIUM (VAT Incl)
ENCUMBERED ASSET ACCOUNT 1	2 587 500,00	0,00	0,00
ENCUMBERED ASSET ACCOUNT 2	2 587 500,00	0,00	0,00
ENCUMBERED ASSET ACCOUNT 3	3 336 000,00	0,00	0,00
ENCUMBERED ASSET ACCOUNT 4	2 532 500,00	0,00	0,00
ENCUMBERED ASSET ACCOUNT 5	5 780 000,00	0,00	0,00
ENCUMBERED ASSET ACCOUNT 6	2 357 500,00	0,00	0,00
FREE RESIDUE ACCOUNT	0,00	0,00	0,00
TOTALS	19 550 000,00	0,00	0,00

MASTER'S FEES

MAXIMUM MASTER'S FEES ALREADY PAID
IN TERMS OF FIRST & FINAL ACCOUNT

0,00

TOTAL MASTER'S FEES PAYABLE

0,00

BOND OF SECURITY PREMIUM – SAFIRE INSURANCE

BOND PREMIUMS PAID IN FULL UNTIL MAY 2026

0,00

TOTAL BOND PREMIUMS PAYABLE

0,00

ANNEXURE "B"

STATEMENT OF INTEREST RECEIVED & BANK CHARGES PAID & INCOME TAX PAYABLE TO SARS
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<u>INTEREST & BANK CHARGES</u>	<u>INTEREST RECEIVED</u>	<u>BANK CHARGES PAID</u>
FIRST NATIONAL BANK Account no 63170802011		
AUGUST 2025	0,00	0,00
SEPTEMBER 2025	0,00	0,00
OCTOBER 2025	0,01	0,00
NOVEMBER 2025	26 976,19	0,00
DECEMBER 2025	35 311,17	0,00
JANUARY 2026	23 639,30	0,00
TOTALS	85 926,66	0,00
	=====	=====

<u>INCOME TAX PAYABLE</u>	<u>ALLOWABLE DEDUCTIONS</u>	<u>INTEREST RECEIVED</u>
INTEREST RECEIVED		85 926,66
ALLOWABLE DEDUCTIONS		
- BANK CHARGES	0,00	
- LIQUIDATORS' FEE	8 592,66	
TAXABLE AMOUNT	77 334,00	
	85 926,66	85 926,66
	=====	=====
INCOME TAX PAYABLE		
27 % of R77 334,00 =	R20 880,18	

ANNEXURE "C"

**PRO RATA CALCULATION OF
INTEREST RECEIVED AND INCOME TAX PAYABLE TO SARS**

	TOTAL VALUE ASSETS PREVIOUS ACCOUNT	PRO RATA INTEREST EARNED	PRO RATA INCOME TAX
INTEREST RECEIVED	85 926,66		
LESS REDUCTION OF CONTRIBUTION	4 736,15		
NETTO INTEREST AVAILABLE	81 190,51		
ENCUMBERED ASSET ACCOUNT 1	2 587 500,00	10 745,80	2 763,55
ENCUMBERED ASSET ACCOUNT 2	2 587 500,00	10 745,80	2 763,55
ENCUMBERED ASSET ACCOUNT 3	1 330 000,00	13 850,15	3 561,92
ENCUMBERED ASSET ACCOUNT 4	2 732 500,00	12 178,58	3 132,03
ENCUMBERED ASSET ACCOUNT 5	1 750 000,00	23 879,56	6 141,23
ENCUMBERED ASSET ACCOUNT 6	2 257 500,00	9 790,62	2 517,90
FREE RESIDUE ACCOUNT	0,00	0,00	0,00
TOTALS	19 550 000,00	81 190,51	20 880,18
FACTOR	$\frac{81 190,51}{19 550 000,00} = 0,00415296726$		
FACTOR	$\frac{20 880,18}{19 550 000,00} = 0,00106803989$		

ANNEXURE "D"

CALCULATION OF PRO RATA REFUND DUE TO BRIAN FRANK Inc ATTORNEYS

	TOTAL ASSETS	PRO RATA REFUND
ENCUMBERED ASSET ACCOUNT 1	2 807 500,00	641,84
ENCUMBERED ASSET ACCOUNT 2	2 567 500,00	641,84
ENCUMBERED ASSET ACCOUNT 3	3 335 000,00	827,26
ENCUMBERED ASSET ACCOUNT 4	2 932 500,00	727,42
ENCUMBERED ASSET ACCOUNT 5	5 750 000,00	1 426,31
ENCUMBERED ASSET ACCOUNT 6	2 387 500,00	584,79
FREE RESIDUE ACCOUNT	0,00	0,00
TOTALS	19 550 000,00	4 849,46

$$\text{FACTOR} = \frac{4\,849,46}{19\,550\,000,00} = 0,00024805421$$

CONTRIBUTION ACCOUNT

	APPLICANT CREDITOR	CLAIM AMOUNT	PRO RATA CONTRIBUTION PAYABLE
6.	CAPITEC BANK LTD CAPITEC BUSINESS 142 WEST STREET SANDOWN JOHANNESBURG 2196	2 165 029,08	88,47
7.	CAPITEC BANK LTD CAPITEC BUSINESS 142 WEST STREET SANDOWN JOHANNESBURG 2196	5 548 215,42	226,72
8.	CAPITEC BANK LTD CAPITEC BUSINESS 142 WEST STREET SANDOWN JOHANNESBURG 2196	1 601 601,94	65,45
	TOTALS	9 314 846,44	380,64

$$\text{FACTOR} = \frac{380,64}{9\,314\,846,44} = 0,00004086379$$

SUPPLEMENTARY FIRST FINAL DISTRIBUTION ACCOUNT
SJC PROPERTY INVESTMENTS CC (In Liquidation)
 Estate Number: C229/2025

CLAIM No	CLAIM NAME & ADDRESS OF CREDITOR	TOTAL OF CLAIM	FIRST & FINAL ACCOUNT			SUPPLEMENTARY ACC			SHORTFALL
			PREF / SEC CLAIM	CONCUR CLAIM	PREF / SEC DIVIDEND	CONCURRENT DIVIDEND	PREF / SEC DIVIDEND	CONCURRENT DIVIDEND	
1	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLANDPARK JOHANNESBURG, 2001	9 283 861,16	4 221 702,89	-	4 206 710,70	13 566,88	-	-	5 063 584,58
2	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLANDPARK JOHANNESBURG, 2001	4 359 718,30	2 148 039,75	-	2 140 393,72	6 918,61	-	-	2 212 406,97
3	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLANDPARK JOHANNESBURG, 2001	3 993 375,31	1 893 193,30	-	1 886 446,81	6 104,65	-	-	2 100 823,85
4	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLANDPARK JOHANNESBURG, 2001	3 964 551,47	1 907 477,91	-	1 900 731,42	6 104,65	-	-	2 057 715,40
5	ABSA BANK LIMITED 9 LOTHBURY ROAD AUCKLANDPARK JOHANNESBURG, 2001	3 993 375,31	2 446 708,07	-	2 438 012,60	7 868,21	-	-	1 547 494,50
6	CAPITEC BANK LIMITED CAPITEC BUSINESS, 142 WEST STREET SANDOWN JOHANNESBURG, 2196	2 165 029,98	1 039 504,46	-	397 401,55	2 266,99	-	-	1 765 660,54
7	CAPITEC BANK LIMITED CAPITEC BUSINESS, 142 WEST STREET SANDOWN JOHANNESBURG, 2196	5 548 215,42	1 023 790,77	-	1 017 632,95	5 809,50	-	-	4 524 772,97
8	CAPITEC BANK LIMITED CAPITEC BUSINESS, 142 WEST STREET SANDOWN JOHANNESBURG, 2196	1 601 601,94	295 537,43	-	293 759,85	1 677,03	-	-	1 306 165,06
	TOTALS	34 909 727,99	14 335 964,58	-	14 280 789,60	60 315,52	-	-	20 578 622,87

AFFIDAVIT

I, the undersigned,


CHAVONNES BADENHORST St CLAIR COOPER

in my capacity as CO-LIQUIDATOR of


SJC PROPERTY INVESTMENTS CC (In Liquidation)

Master's reference: C229/2025

declare that the above is a true and complete SUPPLEMENTARY FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT of the administration of the above Estate to date and that all known assets have been reflected to my best belief and knowledge.


CBSJC COOPER
CO-LIQUIDATOR

I certify that the abovenamed deponent on being asked by me declared that he knows and understands the contents of this Affidavit, that he has no objection against the taking of the prescribed oath whereafter he uttered the following words "I swear that the contents of this affidavit are true so help me God", whereafter he signed the sworn Affidavit in my presence at BLOEMFONTEIN on this the _____ day of MARCH 2026



COMMISSIONER OF OATHS
FULL NAMES:
ADDRESS:
OFFICE:
AREA OF APPOINTMENT:

STACY SAFFY
HONEY CHAMBERS BLOEMFONTEIN
KENTIA W. LINDO, D.L.M.E.
COMMISSIONER OF OATHS
KUNNENDE VAN EL
PRACTISING ATTORNEY R.S.A.
PRAKTISERENDE PROKUREUR R.S.A.

AFFIDAVIT

I, the undersigned,

THOMAS CHRISTOPHER VAN ZYL

in my capacity as CO-LIQUIDATOR of

SJC PROPERTY INVESTMENTS CC (In Liquidation)


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declare that the above is a true and complete SUPPLEMENTARY FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT of the administration of the above Estate to date and that all known assets have been reflected to my best belief and knowledge.



TC VAN ZYL
CO-LIQUIDATOR

I certify that the abovenamed deponent on being asked by me declared that he knows and understands the contents of this Affidavit, that he has no objection against the taking of the prescribed oath whereafter he uttered the following words "I swear that the contents of this affidavit are true so help me God", whereafter he signed the sworn Affidavit in my presence at
CAPE TOWN on this the 2nd day of MARCH 2026



COMMISSIONER OF OATHS
FULL NAMES:
ADDRESS:
OFFICE:
AREA OF APPOINTMENT:

MARELIZE SCHOONWINKEL
Commissioner of Oaths
Attorney at law: Non-Practising
1st Floor, Belvedere Square
Cnr Keurboom and Belvedere Streets
Claremont 7735

AFFIDAVIT

I, the undersigned,

ELZERI JANE VAN DER MERWE

in my capacity as CO-LIQUIDATOR of


SJC PROPERTY INVESTMENTS CC (In Liquidation)

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declare that the above is a true and complete SUPPLEMENTARY FIRST & FINAL LIQUIDATION, DISTRIBUTION & CONTRIBUTION ACCOUNT of the administration of the above Estate to date and that all known assets have been reflected to my best belief and knowledge.


EJ VAN DER MERWE
CO-LIQUIDATOR

I certify that the abovenamed deponent on being asked by me declared that she knows and understands the contents of this Affidavit, that she has no objection against the taking of the prescribed oath whereafter she uttered the following words "I swear that the contents of this affidavit are true so help me God", whereafter she signed the sworn Affidavit in my presence at Pretoria on this the 13th day of MARCH 2026


COMMISSIONER OF OATHS
FULL NAMES: JOHANNA WILLEMINA GERBER
ADDRESS: 65 Flowers Str, Capital Park
Pretoria, 0084
OFFICE: Commissioner of Oaths
AREA OF APPOINTMENT: PC 14/02/2024