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PROCTOR & ASSOCIATES

FORENSIC AUDIT, FRAUD INVESTIGATIONS & EXPERT WITNESS

Building relationships
With Personal Attention

The Unique Alternative to the Big Four



Relationships are built
on many things.....



Our Services at

- Forensic Investigations
- Forensic Accounting
- Forensic Auditing
- Fraud Examination
- Fraud Investigations
- Private Investigators and Tracers
- Internal Control Development
- Due Diligence Reviews
- Litigation
- Debt Recovery Advisory
- Enterprise Risk Management
- Business Intelligence

In today's environment of heightened regulatory scrutiny and increased litigation, company management, corporate boards, audit committees and their attorneys must pursue their oversight and investigative responsibilities with consistent vigor and attention to detail. This is especially critical when internal control failures lead to financial statement problems.

The Forensic Auditing & Fraud Examination professionals at Proctor & Associates can provide crucial support by investigating and analyzing complex accounting and financial reporting issues accurately and objectively.

The Unique Alternative to the Big Four



A recent client relationship survey, we recorded our competition in these vital areas:

- A Providing access to the partners assigned to an assignment
- A Putting forth the extra effort to meet client needs
- A Providing high-quality deliverables
- A Making clients feel valued
- A Providing good communicative results delivered; and Being innovative.

Exceptional Client Service

In today's dynamic environment, having a trusted advisor is more essential than ever. We take pride in our strong client relationships, which are reflected in our performance. Our clients consistently rate us higher than our competitors in key areas such as timely report delivery, report quality and depth, expertise, and service excellence.

Our client relationship model provides a solid framework for delivering exceptional service and fostering client satisfaction. We establish clear expectations for performance, ensuring a seamless and personalized customer experience. Our focus is on delivering innovative, high-value solutions while demonstrating respect and professionalism in everything we do.

Using our proprietary Seek1st® process, we develop a comprehensive understanding of your business before making recommendations. Throughout our partnership, effective communication at the right moments and with the right stakeholders has been key to our success. Recognizing that each client is unique, we tailor our services and technology solutions accordingly. We are committed to delivering on our promises—on time, within budget, and with the highest quality standards.

The qualifications and experience of our team members is unique. The team members are the cornerstone enabler of our ability to deliver outstanding results to our clients.

By drawing on the talents of a large, diverse staff of in-house and affiliated experts, the firm is able to assemble multi-skilled teams consultants. We have assembled a unique mix of world-class scientists, experienced executives, accomplished entrepreneurs, business analysts, dealmakers, and functional specialists. This diverse experience and expertise base allows us to successfully conduct complex due diligence and management consulting assignments.



Professional Certification and Industry Recognition

Proctor and Associates is proudly certified and recognized by the Association of Certified Forensic Practitioners (ACFP), a professional body dedicated to promoting excellence, competency, ethical conduct, and best practices within the forensic profession.

The ACFP is legally established under the Companies Act (Chapter 24:03), Section 26 of the Laws of Zimbabwe, and functions as a recognized professional organization serving forensic practitioners and related specialists.

The Association is:

- Licensed by the Ministry of Justice, Legal and Parliamentary Affairs
- Registered with the Government of Zimbabwe through the Registrar of Companies
- Recognized as a professional body committed to promoting competence, integrity, continuous professional development, and adherence to international best practices in forensic disciplines

Through its certification and affiliation with the ACFP, Proctor and Associates demonstrates a steadfast commitment to the highest standards of professionalism, ethics, and technical excellence. Our expertise spans forensic investigations, forensic auditing, fraud risk management, forensic accounting, due diligence, expert witness services, and related advisory functions.





Fraud can cause substantial financial damage to any organization, even jeopardizing the most resilient businesses. To help prevent fraud effectively, the Proctor Forensic team offers expert assistance in establishing essential prevention protocols. Our services include:

- Comprehensive Global and Facilitated Fraud Risk Assessments
- Evaluation and Implementation of Anti-Fraud Programs
- Due Diligence on Suppliers, Contractors, Potential Employees, and Business Partners
- Contract Reviews to Identify Fraud, Waste, and Abuse\
- Internal Controls, Cost-Saving Measures, and Process Improvement Initiatives, including Risk Profiling
- Fraud and Ethics Training for Management, Staff, and Auditors

If fraud is suspected, we conduct in-depth investigations by:

- Analyzing relevant documents, emails, and electronic records, including cash register tapes, credit card statements, receipt books, deposit slips, inventory records, and financial transactions
- Reviewing internal controls and accounting systems
- Differentiating between legitimate and fraudulent charges and expenses
- Tracing the flow of funds through inquiries, interviews with witnesses and potential co-conspirators, and examination of supporting documentation

Our firm has assisted numerous organizations in identifying the origin and extent of fraudulent activities, detecting and preventing future revenue and asset losses. We also document the organization’s risk profile and implement tailored internal controls to mitigate future risks.

SERVICES OFFERED BY THE FORENSIC UNIT

- Fraud and employee misconduct investigations
- Anti-fraud consulting (includes detection and preventive measures)
- Fraud risk assessments (global and facilitated)
- Implementation of fraud brainstorming process for audit, compliance or investigation departments.
- Continuous monitoring implementation or process strengthening
- Contract assessment for fraud, waste and abuse.
- Proactive risk identification services
- New hires- internet profiles and back ground summary
- Vendor/ Contractor Due Diligence
- Tracing illicit funds
- Employee Background Checks.
- Cost saving/ process improvement audits
- Corporate wide anti-fraud program implementation
- Contract Recovery Audits
- Employee Life Style Audits
- Fraud, Ethics, Controls training to new supervisors
- Fraud, Ethics, compliance training for new employees
- Due Diligence Advisory
- Investigation assessment (reviewing previous investigations)
- Policy/procedure development
- Risk Management
- E.R.M implementation
- Policy/procedure development
- Salary payroll audit-ghost employees



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Advocate Hamunakwadi

Board Chairman



LEGAL ADVISORY



LITIGATION &
DISPUTE RESOLUTION



CORPORATE &
COMMERCIAL LAW



RISK MANAGEMENT &
COMPLIANCE



INTEGRITY
CONFIDENTIALITY
RESULTS

Providing strategic legal advice, litigation support, dispute resolution, corporate legal services, and expert legal representation with professionalism, integrity, and unwavering commitment to justice.



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57⁸60⁷



PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

PROF. DR. PROCTOR NYEMBA

LEAD PARTNER
FORENSIC &
EXPERT WITNESS

*Excellence in Forensic
Investigations.
Integrity in Testimony.
Impact in Justice.*

Delivering independent, objective and
evidence-based forensic services and
expert testimony that assist courts,
institutions and organisations in
achieving justice and accountability.



FORENSIC INVESTIGATIONS

Conducting thorough and
independent investigations
to uncover facts, identify
irregularities and determine
causes.



EXPERT WITNESS SERVICES

Providing clear, objective
and credible expert
testimony to assist the
court in understanding
complex matters.



EVIDENCE ANALYSIS & REPORTING

Analysing, interpreting and
documenting evidence
with accuracy, integrity and
in compliance with
professional standards.



INTEGRITY & PROFESSIONALISM

Upholding the highest
standards of integrity,
confidentiality, objectivity
and ethical conduct in
every engagement.

AREAS OF EXPERTISE

Forensic Investigations • Forensic Audits • Fraud Examination • Asset Tracing & Recovery
Financial Crime Analysis • Expert Witness Testimony • Due Diligence
Report Writing • Risk Assessments • Litigation Support



OBJECTIVE



INDEPENDENT



PROFESSIONAL



RESULTS DRIVEN

Truth. Integrity. Evidence. Results.



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57⁸60⁷



PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES



PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

NDABEZINHLE MOYO

OVERSIGHT BOARD ADVISOR

*Strategic oversight.
Independent insight.
Sustainable value.*

Providing independent oversight and strategic guidance to ensure strong governance, risk management and organisational accountability.



GOVERNANCE OVERSIGHT

Enhancing governance frameworks, board effectiveness and accountability.



RISK & COMPLIANCE ADVISORY

Monitoring risk exposure and ensuring compliance with laws, regulations and best practices.



STRATEGIC GUIDANCE

Providing insight and direction to support informed decisions and long-term value creation.



INDEPENDENT ASSURANCE

Delivering objective assurance on controls, performance and organisational integrity.

AREAS OF EXPERTISE

Corporate Governance • Risk Management • Compliance Oversight • Internal Controls
Fraud Prevention • Performance Monitoring • Ethical Leadership • Stakeholder Accountability



INTEGRITY



INDEPENDENCE



PROFESSIONALISM



RESULTS

Oversight with integrity. Insight for impact. Value for the future.



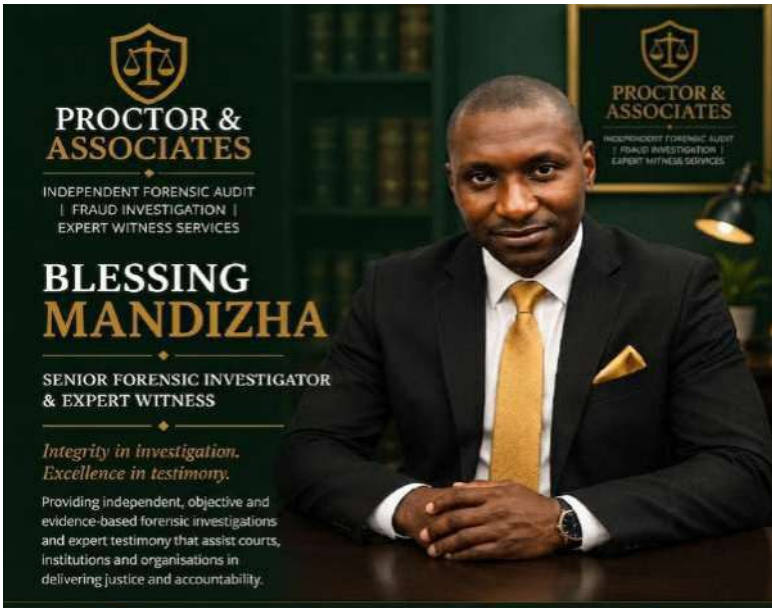
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CLAUDIOUS MATIZIRA

Cr.FP, Cr.FA, CFE,
Certified ISO 31000 Risk Management Professional

Forensic Practitioner • Forensic Auditor • Fraud Examiner
Risk Management Professional





PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

BLESSING MANDIZHA

SENIOR FORENSIC INVESTIGATOR
& EXPERT WITNESS

*Integrity in investigation.
Excellence in testimony.*

Providing independent, objective and evidence-based forensic investigations and expert testimony that assist courts, institutions and organisations in delivering justice and accountability.



FORENSIC INVESTIGATIONS

Conducting thorough and impartial investigations to uncover facts, determine causes and identify irregularities.



EXPERT WITNESS SERVICES

Delivering clear, objective and credible expert testimony to assist the court in understanding complex matters.



EVIDENCE ANALYSIS & REPORTING

Analysing, interpreting and documenting evidence with accuracy, integrity and in compliance with professional standards.



INTEGRITY & OBJECTIVITY

Upholding the highest standards of professional ethics, independence and confidentiality in every engagement.

AREAS OF EXPERTISE

Forensic Investigations • Fraud Examination • Financial Crime Analysis
Asset Tracing & Recovery • Corporate Misconduct • Expert Witness Testimony
Report Writing • Data & Evidence Analysis • Litigation Support



INTEGRITY



ACCURACY



CONFIDENTIALITY



EXCELLENCE

Every fact. Every analysis. Every time.





PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

SIMBARASHE NYAMUZUWE

FORENSIC INVESTIGATOR
CERTIFIED FORENSIC INVESTIGATOR

Dedicated to uncovering the truth through objective investigations, evidence-based analysis and professional integrity.

Providing independent, objective and evidence-based forensic investigations and expert testimony that assist courts, institutions and organisations in delivering justice and accountability.



INVESTIGATION

Thorough and independent investigations across various matters.



EVIDENCE ANALYSIS

Expert analysis of documents, data and information to support accurate findings.



FRAUD DETECTION

Identifying fraud, irregularities and misconduct to protect assets and reputation.



INTEGRITY & TRUST

Committed to confidentiality, objectivity and the highest professional standards.

AREAS OF EXPERTISE

Fraud Investigations • Forensic Audits • Asset Tracing • Due Diligence
Background Investigations • Risk Assessments • Report Writing & Expert Testimony



TRUTH



INTEGRITY



EVIDENCE



RESULTS





PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

ENG. CHIKUMBIRIKE

OVERSIGHT BOARD ADVISOR

*Strategic oversight.
Independent insight.
Sustainable value.*

Providing independent oversight and strategic guidance to ensure strong governance, risk management and organisational accountability.



GOVERNANCE OVERSIGHT

Enhancing governance frameworks, board effectiveness and accountability.



RISK & COMPLIANCE ADVISORY

Monitoring risk exposure and ensuring compliance with laws, regulations and best practices.



STRATEGIC GUIDANCE

Providing insight and direction to support informed decisions and long-term value creation.



INDEPENDENT ASSURANCE

Delivering objective assurance on controls, performance and organisational integrity.

AREAS OF EXPERTISE

Corporate Governance • Risk Management • Compliance Oversight • Internal Controls
Fraud Prevention • Performance Monitoring • Ethical Leadership • Stakeholder Accountability



INTEGRITY



INDEPENDENCE



PROFESSIONALISM



RESULTS

Oversight with integrity. Insight for impact. Value for the future.



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INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

TADIWANASHE PUTSIKAI

FORENSIC AUDITOR
CERTIFIED FORENSIC AUDITOR

*Integrity in audit.
Excellence in every detail.
Trust in every finding.*

Dedicated to delivering independent, objective and evidence-based forensic audit services that promote transparency, accountability and good governance.



INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

MAKANAKAISHE PROCTOR (JNR) NYEMBA

DIGITAL TRUST & TECH
GOVERNANCE EXPERT
(GRC, CYBERSECURITY &
QUALITY ASSURANCE)

Driving trust, resilience and excellence in the digital era through robust governance, cybersecurity leadership and quality assurance practices.



FORENSIC AUDITS
Independent and objective examination of financial records, transactions and processes.



FRAUD EXAMINATION
Detecting fraud, waste, abuse and irregularities through thorough investigation and analysis.



FINANCIAL ANALYSIS
In-depth analysis of financial data to identify trends, anomalies and risk exposures.



INTEGRITY & TRUST
Upholding the highest standards of integrity, confidentiality and professional excellence.

AREAS OF EXPERTISE

Forensic Audits • Fraud Investigations • Asset Tracing • Due Diligence
Financial Analysis • Risk Assessments • Report Writing & Expert Testimony

OBJECTIVE | INDEPENDENT | PROFESSIONAL | RESULTS DRIVEN

Integrity in process. Excellence in execution. Trust in results.



CYBERSECURITY LEADERSHIP
Protecting organisations from evolving threats with intelligence, strategy and proactive defence.



GOVERNANCE, RISK & COMPLIANCE (GRC)
Building strong governance frameworks that ensure compliance, manage risk and drive sustainable value.



QUALITY ASSURANCE EXCELLENCE
Ensuring quality, reliability and performance across systems, processes and digital solutions.



DIGITAL TRUST & INNOVATION
Leveraging technology and innovation to build trust, transparency and resilient digital ecosystems.

AREAS OF EXPERTISE

Cybersecurity Strategy & Implementation • GRC & Compliance • Risk Management
IT Governance • Quality Assurance • Digital Transformation • Data Protection & Privacy

TRUST | INTEGRITY | ASSURANCE | EXCELLENCE



FORENSIC AUDIT | FRAUD INVESTIGATION
EXPERT WITNESS SERVICES

ISAAC JOCHOMA

FORENSIC AUDITOR
CERTIFIED FORENSIC AUDITOR

Providing independent, objective and evidence-based forensic auditing services to support accurate findings, enhance accountability and strengthen organisational integrity.



FORENSIC AUDITS
Independent and objective analysis to identify irregularities, fraud and operational weaknesses.



FRAUD EXAMINATION
Detecting fraud, waste, abuse and misconduct through thorough investigative procedures.



FINANCIAL ANALYSIS
Detailed investigation and analysis of financial data to support accurate reporting and decision-making.



INTEGRITY & TRUST
Upholding the highest professional standards with integrity, objectivity, confidentiality and independence.



FORENSIC AUDIT | FRAUD INVESTIGATION
EXPERT WITNESS SERVICES

DAVID NYEMBA

FORENSIC INVESTIGATOR
CERTIFIED FORENSIC INVESTIGATOR

Providing independent, objective and thorough forensic investigation services with integrity, professionalism and unwavering commitment to the truth.



FORENSIC INVESTIGATIONS
Thorough and independent investigations to uncover facts and establish truth.



EVIDENCE ANALYSIS
Expert analysis of data, documents and digital evidence to support accurate findings.



FRAUD & RISK DETECTION
Identifying fraud, irregularities and misconduct to protect organisations and assets.



INTEGRITY & CONFIDENTIALITY
Committed to the highest standards of integrity, confidentiality and professional ethics.

TRUTH • INTEGRITY • EVIDENCE • RESULTS

INDEPENDENT | OBJECTIVE | CONFIDENTIAL | RESULTS DRIVEN

Excellence in Investigations. Integrity in Results.



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PROCTOR & ASSOCIATES
INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES



BRUCE MAKASI

DIGITAL TRUST & TECH GOVERNANCE EXPERT
(GRC, CYBERSECURITY & QUALITY ASSURANCE)

Driving trust, resilience and excellence in the digital era through robust governance, cybersecurity leadership and quality assurance practices.



CYBERSECURITY LEADERSHIP
Protecting organisations from evolving threats with intelligence, strategy and proactive defence.



GOVERNANCE, RISK & COMPLIANCE (GRC)
Building strong governance frameworks that ensure compliance, manage risk and drive sustainable value.



QUALITY ASSURANCE EXCELLENCE
Ensuring quality, reliability and performance across systems, processes and digital solutions.



DIGITAL TRUST & INNOVATION
Leveraging technology and innovation to build trust, transparency and resilient digital ecosystems.

AREAS OF EXPERTISE

Cybersecurity Strategy & Implementation • GRC & Compliance • Risk Management
IT Governance • Quality Assurance • Digital Transformation • Data Protection & Privacy

 TRUST

 INTEGRITY

 ASSURANCE

 EXCELLENCE



PROCTOR & ASSOCIATES
INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES



KITH L SAMHEMBERE

JUNIOR FORENSIC AUDITOR

*Integrity in audit.
Excellence in every detail.*

Assisting in forensic audits, data analysis and evidence evaluation to support accurate findings and reliable reporting.



FORENSIC AUDIT SUPPORT
Assisting in planning and executing forensic audits with attention to detail and accuracy.



DATA ANALYSIS & REVIEW
Analysing and reviewing financial data to detect irregularities and support audit findings.



EVIDENCE EVALUATION
Examining and evaluating evidence to ensure relevance, reliability and proper documentation.



INTEGRITY & CONFIDENTIALITY
Upholding the highest standards of integrity, confidentiality and professional ethics.

AREAS OF EXPERTISE

Forensic Auditing • Data Analysis • Evidence Collection & Evaluation
Internal Controls Review • Risk Assessment • Audit Documentation

 INTEGRITY

 ACCURACY

 CONFIDENTIALITY

 EXCELLENCE

Every record. Every detail. Every time.



PROCTOR & ASSOCIATES
INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES



NAKAI RAMHEWA

FORENSIC AUDITOR
Junior Officer

*Integrity in audit.
Excellence in every detail.*

Supporting forensic investigations through meticulous audit procedures, evidence analysis and financial accuracy.



FORENSIC AUDIT SUPPORT
Assisting in planning and executing forensic audits with attention to detail and accuracy.



FINANCIAL ANALYSIS
Analysing financial data and transactions to identify irregularities and inconsistencies.



EVIDENCE DOCUMENTATION
Maintaining accurate evidence records and ensuring proper documentation.



INTEGRITY & CONFIDENTIALITY
Upholding the highest standards of integrity, confidentiality and professional ethics.

AREAS OF EXPERTISE

Forensic Auditing • Financial Analysis • Evidence Collection & Evaluation
Internal Controls Review • Risk Assessment • Audit Documentation

 INTEGRITY

 ACCURACY

 CONFIDENTIALITY

 EXCELLENCE

Every record. Every detail. Every time.



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PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT
| FRAUD INVESTIGATION |
EXPERT WITNESS SERVICES

BENSON MUNAKA

FORENSIC AUDITOR
CERTIFIED FORENSIC AUDITOR

Dedicated to delivering independent, objective and evidence-based forensic audit services that promote transparency, accountability and sound governance.

OUR CORE SERVICES



FORENSIC AUDITS

Independent and objective examination of financial records, transactions and processes.



FRAUD EXAMINATION

Detecting fraud, waste, abuse and irregularities through thorough investigation and analysis.



FINANCIAL ANALYSIS

In-depth analysis of financial data to identify trends, anomalies and risk exposures.



RISK MANAGEMENT & COMPLIANCE

Helping organisations identify, assess and mitigate risks while ensuring regulatory compliance.



INTEGRITY & CONFIDENTIALITY

Upholding the highest standards of integrity, confidentiality and professional excellence.

AREAS OF EXPERTISE

Forensic Audits • Fraud Investigations • Asset Tracing • Due Diligence
Financial Analysis • Risk Assessments • Internal Control Reviews • Report Writing & Expert Testimony



OBJECTIVE



INDEPENDENT



PROFESSIONAL



RESULTS DRIVEN

PROCTOR & ASSOCIATES

INDEPENDENT FORENSIC AUDIT | FRAUD INVESTIGATION | EXPERT WITNESS SERVICES

Integrity in Audit. Excellence in Every Detail.



Our team of highly qualified professionals is dedicated to providing top-tier forensic services, with partners who are experts in forensic solutions. We serve a diverse client base, including:

- Individuals
- Attorneys and Prosecutors
- Insurance Companies
- Judges
- Information Technology Firms
- Non-Profit Organizations
- Business Owners
- Healthcare Providers
- Regulatory Agencies
- Business Brokers
- Government Entities
- Financial Institutions

Selected Completed & Ongoing Assignments:

- | | |
|---|--|
| <ul style="list-style-type: none">• Alliance Insurance (Private) Limited• Allied Timber (Private) Limited• Atlas Copco Limited• Aviation Ground Services• Cell Insurance (Private) Limited• Econet Wireless Group• Engen Petroleum (Private) Limited• Innscor Africa Limited – Colcom• Masawara – Zuva Fuel• Metbank (Zimbabwe) Limited• Mwamuka Mercuri & Associates Architects• Old Mutual Group• Rainbow Tourism Group (RTG)• Zimbabwe Securities Commission (ZSC)• Institute of Chartered Accountants – Zimbabwe• Institute of Insurance Zimbabwe• PPC (Pretoria Portland Cement)• Hamilton Insurance• NEC for Engineering Industry & Medical Aid Fund• Servcor (Pvt) Ltd.• The Law Society of Zimbabwe• Tax Management Services• Fidelity Life Assurance• Lomasungani College & Schools• United Refineries Limited | <ul style="list-style-type: none">• NBS• Old Mutual• United Refineries• Institute of Insurance Zimbabwe.• Joubert Crushers and Transport Pvt Ltd• Credit Connect• Oakfin Finance |
|---|--|

•CP Chemicals

Our extensive experience across various sectors underscores our ability to handle complex forensic assignments with expertise and professionalism.

HEAD OFFICE

Nssa House, Selous Avenue / Sam Nujoma Street,
Box CY1387, Causeway, Harare

+263-242-706523-5, 706545-8

info@nssa.org.zw www.nssa.org.zw @nssazw

11 June 2026

TO WHOM IT MAY CONCERN

RE: LETTER OF REFERENCE – DR PROCTOR NYEMBA / PROCTOR & ASSOCIATES

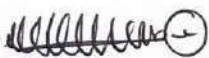
This letter is issued to formally provide a professional reference in respect to Dr Proctor Nyemba, who is the **Lead Partner for Proctor and Associates** and a **White-Collar Criminologist** as well as for **Proctor & Associates** as an institution.

We hereby confirm that Proctor and Associates is a reputable and highly competent firm specializing in forensic auditing, fraud investigation, and expert witness services. The firm is well regarded for its integrity, professionalism and technical expertise within the Zimbabwe Financial and investigative services sector.

Based on his track record and the firm's demonstrated capacity, we recommend Dr Proctor Nyemba and Proctor & Associated as a trusted and leading provider in the field of forensic audit and fraud investigation services.

This letter is issued upon request for official reference purposes.

Yours Faithfully



Charles Nyika

HEAD OF PROCUREMENT MANAGEMENT UNIT



United Refineries Limited is a public company.
It is registered in the Companies and Intellectual Property Commission of Zimbabwe.

TO WHOM IT MAY CONCERN

RE: LETTER OF REFERENCE – PROCTOR & ASSOCIATES

This letter is issued on behalf of **UNITITREF REFINERY (PVT) LIMITED COMPANY**, to provide a formal reference regarding the professional services rendered by Proctor & Associates.

We confirm that Proctor & Associates has successfully undertaken **two forensic investigation cases** on our behalf. In both matters, the firm demonstrated exceptional professionalism, technical competence, and integrity in the execution of their mandate.

Through their comprehensive forensic audit work and investigative expertise, Proctor & Associates assisted our organisation in achieving its intended objectives. Their findings significantly contributed to the successful resolution of the cases, including outcomes that led to **successful prosecution and conviction of the accused persons by the competent court of law**, following a major forensic audit conducted in 2026 in Bulawayo.

The work carried out by the firm reflected a high level of accuracy, diligence, and professional excellence in the field of forensic auditing and white-collar crime investigation.

Based on our experience, we confidently recommend Proctor & Associates as a highly capable and reliable firm in forensic audit, fraud investigation, and expert witness services.

This letter is issued upon request for official reference purposes.

Yours faithfully,

Name: Moyo Bongani

Title: Group Loss Control Officer

For and on behalf of: UNITITREF REFINERY (PVT) LIMITED COMPANY

Date: 10 June 2026

+263 8677010021





FBC Centre Tel : +263 242 783204-6, 769114-6
45 Nelson Mandela Fax : +263 242 704460
P O Box Email : info@fbc.co.zw
12 Harare, Zimbabwe Website : www.fbc.co.zw

TO WHOM IT MAY CONCERN

LETTER OF REFERENCE FOR PROCTOR & ASSOCIATES

This letter serves to formally confirm and attest that **Proctor & Associates** is a leading firm in the field of forensic auditing, fraud investigation, and expert witness services within the Zimbabwean economy.

We have observed and recognize that Proctor & Associates has consistently demonstrated high levels of professionalism, technical competence, integrity, and diligence in the execution of their assignments. The firm has built a strong reputation for delivering reliable forensic investigation services and supporting both public and private sector institutions in addressing complex financial and fraud-related matters.

Based on their track record, experience, and commitment to ethical standards, we confidently affirm that Proctor & Associates is among the leading providers of forensic audit and fraud investigation services in Zimbabwe.

This reference is issued to support their professional standing and may be used for any legitimate purpose related to their service engagements.

Yours faithfully,

A handwritten signature in black ink, appearing to be "Ndabezinhle Moyo", is written over a horizontal line.

Name: Ndabezinhle Moyo
Title: Group Security Manager
Organization: FBC Holdings
Date: 10 June 2026



ZIMBABWE

SERIAL NUMBER

0000200

MINISTRY OF HOME AFFAIRS

**PRIVATE INVESTIGATORS AND
SECURITY GUARDS CONTROL ACT**
[CHAPTER 27:10]

PRIVATE INVESTIGATOR'S LICENCE

This is to certify that

TSAMWAI P. NYEMBA OF PROCTOR & ASSOCIATES LOSS CONTROL

of.....
43 PRINGLE, MANDARA, HARARE

is authorised in terms of section 6 to operate as a

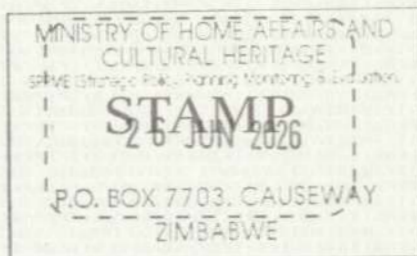
PRIVATE INVESTIGATOR

2026

YEAR

ZIMBABWE

PROVINCE


GOGWE L. F.CONTROLLER OF PRIVATE INVESTIGATORS
AND SECURITY GUARDS

LICENCE NUMBER M.O.H.A./B9a/1/.....

Association Of Certified Forensic Practitioners



this Certificate is Presented to

PROCTOR & ASSOCIATES

As a member in good standing of the Association of Certified Forensic Practitioners and
this individual is entitled to all the rights, privileges, and responsibilities as provided in the bylaws of the Association

In witness of our hand at Harare, Zimbabwe
this 24th day September 2018

Chairman

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners

Chief Executive Officer

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners



Zimbabwe Revenue Authority



TAX CLEARANCE CERTIFICATE (ITF263)



Your Tax position is Satisfactory. No tax should be withheld
Validity Period (from-to): 10 June 2026 - 10 December 2026

TIN

2000546823

Authentication Code: 49307619

The authentication and validity of this certificate must be
validated on ZIMRA page: mytaxselfservice.zimra.co.zw using
the Authentication Code or QR Code

Taxpayer Name:

PROCTOR & ASSOCIATES LOSS
CONTROL

Trade Name:

Proctor And Associates Loss Co

Issued on:

10/06/2026

ZIMRA reserves the right to withdraw this certificate at any
time, should it become necessary during the period for which
this certificate is valid





National Social Security Authority

Compliance Certificate

This is to certify that

PROCTOR & ASSOCIATES LOSS CONTROL

Trading as: **PROCTOR & ASSOCIATES**

SSRN: **0241462L**

Number of Insured Employees: **1**

Validity: **09 June 2026 to 30 June 2026**

Verification code: **UY0SKU4N**





PRAZ REGISTRATION CERTIFICATE

2026

This is to certify that **PROCTOR AND ASSOCIATES LOSS CONTROL PVT LTD(PR2635343049)** is registered with the Procurement Regulatory Authority of Zimbabwe in terms of section 4 of the Public Procurement and Disposal of Public Assets(PPDPA) (General) Regulations, 2018 for category:

Organization Category: Small/Medium Enterprise (SME)

Management & General Consultancy Services(SM001)

Issued On	09-Jun-2026
Expires On	31-Dec-2026
Verification Code	PRAZ-2026-772-RYT-35343

The Procuring Entity reserves the right to confirm, validate and determine the authenticity of this certificate using the above verification code on the eGP System.



Receipt NO. 0095631 ORIGINAL COPY
\$500 N^o 077135

8969/2007

No.



ZIMBABWE

Certificate of Incorporation

PROCTOR & ASSOCIATES LOSS CONTROL (PRIVATE) LIMITED

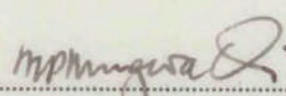
I hereby Certify that.....

.....
.....
is this day incorporated under the Companies Act [Chapter 24:03] and that the Company is Limited.

HARARE

Given under my Hand and Seal at

26TH MARCH 07
this day of, 20.....


.....
Registrar of Companies

COMPANIES ACT

[CHAPTER 24:03]

No. of Company

8969/2007

Notice of Situation and Postal Address of Company's Registered Office or of a Foreign Company's Principal Place of Business, and of any change thereto.

Name of Company PROCTOR & ASSOCIATES LOSS CONTROL (PRIVATE) LIMITED.

TO THE REGISTRAR OF COMPANIES,
Harare

The above-mentioned company hereby gives you notice that the registered office/principal place of business of the company-

(a) (i) is situated at **17 Houghton Park Road, Houghton Park, Harare**(ii) the postal address is **As above**

(b) has been changed from the above address to :

(i) situation at **N/A**(ii) postal address at **N/A**with effect from **N/A**.....
(Signed) DIRECTOR/SECRETARY/CHIEF AGENTThis 30th day of March, 2007.Presented for filing by : SIFISO FLORENCE MUTETWA
1 Walterhill Avenue
Eastlea
Harare.

To be completed only in the event of a change of address.

- NOTES- (a) In the case of a change of address, this form must be submitted to the registrar BEFORE the proposed change takes place.
- (b) If the registered address of a company has been altered by a public authority, so that the changed address designates the same premises as before, no fee will be charged if the registrar is satisfied as to the facts and the name of the authority which ordered the change as stated on the form.

• ZIMBABWE

Form No. C.R. 14

Sections 187 and 330 of Act
Section 27 of Regulations

No. Of Company 8969/2007

THE COMPANIES ACT
(CHAPTER 24:03)

Particulars (a) of Register of Directors and Secretaries
And of any changes therein

or

A list (a) of Directors and Principal Officer of a foreign Company

Name of Company: PROCTOR & ASSOCIATES LOSS CONTROL (PRIVATE)
LIMITED

To the registrar of Companies,
HARARE

Presented for filing by: Sifiso Florence Mutetwa
1 Walterhill Avenue, Eastlea, Harare

OLD 1/265

19 MAR 2015

PROCTOR & ASSOCIATES LOSS CONTROL (PRIVATE) LIMITED

1. Date of Appointment (b)	2. Present Christian Names and Surname	3. Nationality	4. Any Former Names	5. Full Residential or Business Address	6. Particulars of other Directorship (f)	7. Nature of Change (g)	8. Date of Change (h)	9. Date Company notified of change (i)
26/03/2007	Directors (c) Proctor Nyemba I.D. No. 34-072327M34	Zimbabwean		43 Cathness Road, Eastlea, Harare		Change of Address	30/01/15	30/01/15
30/01/2015	Gladys Nyemba I.D. No. 59-038673V13	Zimbabwean		43 Cathness Road Eastlea Harare		New Appointment	30/01/15	30/01/15
26/03/2007	Edward Nyemba I.D. 7537688O34	Zimbabwean		2504 Nyamuzwa Street, Cherubombo, MARONDERA		Resigned	30/01/15	30/01/2015
26/03/2007	Secretaries (d) or Principal Officer (e) Edward Nyemba I.D. 7537688O34	Zimbabwean		2504 Nyamuzwa Street, Cherubombo, MARONDERA		Resigned	30/01/15	30/01/15
26/03/2007	Proctor Nyemba I.D. No. 34-072327M34	Zimbabwean		43 Cathness Road, Eastlea, Harare		New Appointment	30/01/15	30/01/15

NOTES -

- A complete list of the existing directors should always be given
- This date should always be shown, whether or not it is in respect of an old or new appointment
- In the case of foreign company, if the director is a corporate body, its name and the situation of its principal office must be shown
- In the case of the secretary being a corporate body, the name and the situation of its registered office must be given
- In the case of the principal officer being a corporate body or partnership, the corporate or partnership name must be shown and, if it is a partnership, all the names of the partners must be given
- In the case of an individual if he is a director of any other company registered in this country, the name of every such company must be entered. This applies only in respect of new appointees
- In the case of a new appointment since the last list was filed, in the case of a "Retired", "Died", or as the case may be, a and b must be completed in the event of a change.

(Signed) Director / Secretary / Principal Officer

This 25th day FEBRUARY 2015

SIGNATURE	FULL NAME AND ADDRESS	OCCUPATION AND DESCRIPTION OF SUBSCRIBERS
-----------	-----------------------	---

PROCTOR NYEMBA
I.D. No.: 34-072327M34

BUSINESSMAN

Address:

17 Houghton Park Road
Houghton Park
HARARE

EDWARD NYEMBA
I.D. No.: 75-376788O34

BUSINESSMAN

Address:

2504 Nyamuziwa Street
Cherutombo
MARONDERA

DATED at Harare On this 22nd day of MARCH 2007.

WITNESS TO THE ABOVE SIGNATURES:

FULL NAME AND ADDRESS: Sifiso Florence Mutetwa

1 Walterhill Avenue
Eastlea

HARARE

OCCUPATION:

Secretary

No. 43 Pringle Road
Mandara, Harare

Cell: +263772 469 893, +263 772 675 810

Phone: 242 443124 / 442815 / 442816

Box: CY516 Harare, Zimbabwe

Email: admin@proctor.co.zw



FORENSIC AUDIT, FRAUD INVESTIGATIONS & EXPERT WITNESS

CONFIDENTIAL / BANK USE ONLY

28 June 2026

TO WHOM IT MAY CONCERN

RE: CONFIRMATION OF SOURCE OF INCOME – PROCTOR & ASSOCIATES

We hereby confirm that **Proctor & Associates** is a duly registered professional services firm whose primary source of income is derived from forensic and advisory services.

The organisation earns revenue exclusively from professional assignments, including forensic investigations, forensic audits, fraud risk assessments, financial analysis, and expert witness services in both civil and criminal matters within Zimbabwe and internationally.

All income is generated strictly through formal client engagements supported by signed contracts, engagement letters, and agreed terms of reference. Clients include private sector organisations, corporates, financial institutions, and other entities requiring independent forensic expertise.

Proctor & Associates does not engage in trading activities, cash-based business unrelated to its professional services, or receipt of unidentified third-party funds. All transactions are fully documented and supported by invoices, contracts, and verified payment records.

The organisation maintains full compliance with applicable Anti-Money Laundering (AML), Counter Financing of Terrorism (CFT), and Know Your Customer (KYC) regulations, supported by robust internal governance, client due diligence, and risk management controls.

We confirm that all funds received are legitimate and represent payment for professional services rendered.

Should you require any further clarification or supporting documentation, please do not hesitate to contact our office.

Yours faithfully,

Dr. Proctor Nyemba
Lead Partner
Proctor & Associates

No. 43 Pringle Road
Mandara, Harare

Cell: +263772 469 893, +263 772 675 810

Phone: 242 443124 / 442815 / 442816

| Box: CY516 Harare, Zimbabwe

| Email: admin@proctor.co.zw



FORENSIC AUDIT, FRAUD INVESTIGATIONS & EXPERT WITNESS

29 June 2026

TO WHOM IT MAY CONCERN

RE: BANKING DETAILS CONFIRMATION

We hereby confirm that the official banking details for Proctor & Associates are as follows:

Bank Name: First Capital Bank

Branch: Borrowdale Branch

Account Name: Proctor & Associates NOSTRO Account Number: 2143-1183579

Please use the above details for all payments and banking transactions relating to Proctor & Associates.

Should you require any further information or verification, please do not hesitate to contact our offices.

Yours faithfully,



Dr. Proctor Nyemba
Lead Partner
Proctor & Associates

FIDELITY PRINTERS



ZIMBABWE

SERIAL NUMBER

0000103

APPOINTMENT OF COMMISSIONERS OF OATHS

IT IS HEREBY NOTIFIED THAT THE MINISTER OF HOME AFFAIRS
HAS IN TERMS OF SECTION 6 OF THE JUSTICES OF THE PEACE
AND COMMISSIONERS OF OATHS ACT [*CHAPTER 7:09*],

APPOINTED

PROCTOR TSAMWAI NYEMBA

A COMMISSIONER OF OATHS FOR

HARARE

GIVEN AT HARARE.....

THIS..... 20TH FEBRUARY 14
DAY OF 20.....



STAMP

K. C. D. MOHADI [MP]

Minister of Home Affairs

Association Of Certified Forensic Practitioners



PROCTOR TSAMWAI NYEMBA

Has successfully met all the prescribed requirements for certification as established in the
Certified Fraud Investigator Certification Body of Knowledge for professional attainment and
is certified by the Association of Certified Forensic Practitioners' Board as a:

CERTIFIED FRAUD INVESTIGATOR

Chairman

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners



Granted: 24 August 2018

Certificate No: 1481223

Chief Executive Officer

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners

Association Of Certified Forensic Practitioners



.....**PROCTOR TSAMWAI NYEMBA**.....

Has successfully met all the prescribed requirements for certification as established in the
Certified Forensic Auditor Certification Body of Knowledge for professional attainment and is
certified by the Association of Certified Forensic Practitioners' Board as a:

CERTIFIED FORENSIC AUDITOR

Chairman

Association of Certified Forensic Practitioners



Granted: 07 December 2018

Chief Executive Officer

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners

Board Member

Association of Certified Forensic Practitioners

Certificate No: 1481235

INDIA FORENSIC

Membership Certificate

This is to certify that

Mr./Mrs. Proctor Nyemba

Membership No. IF0613 has successfully completed
the Certified Forensic Accounting Professional Course

CEAP

The certificate shall be effective from 30/04/2014
given under the common seal of Indiaforensic.

This certificate is issued subject to the by-laws of the
Forensic Accounting Research Foundation



Chairman



Education Head





Global Academy of Finance and Management®

(Licensed and trademarked. Protected in the United States of America)

By the power vested in the

International Board of Standards of the GAFM® Global Academy of Finance and Management®,
the Faculty of the Graduate Division and the Chairman of the Board of the GAFM®

do hereby certify that

Proctor Nyemba, CFC

Certified Financial Crimes & CCO Compliance

was duly admitted and licensed the charter, board certification, designation and membership credentials with all rights, honors and privileges pertaining thereto: AND has sufficiently satisfied our education, experience, ethics, testing criteria and other non-academic requirements for certification and is also designated as a GAFM Fellow of the Global Academy of Finance and Management®.

Member agrees to abide by the Ethics Guidelines and Professional Code of Conduct.

www.gafm.eu www.gafm.com www.gafm.org

September 2017



G. Sherwood Mentz
Prof. Dr. George S. Mentz, JD, MBA, CWM
GAFM® Board of Standards

GAFM®

Global Academy of Finance and Management

Licensed and Trademarked. Protected in the United States of America

Be it known that

Proctor Nyemba

was duly elected as a Member of
the Global Academy of Finance and Management
with all rights, honors, and privileges as provided in the constitution
and bylaws pertaining thereto: AND
is currently in good standing, AND is also designated as a
Fellow of the Global Academy of Finance and Management®
(GAFM) www.gafm.org
www.gafm.com

In witness whereof is affixed the seal
of the Global Academy of Finance and Management ®

September 2017



H. Sherwood Muntz
Board of Standards of
The Global Academy
of Finance and Management ®

This "professional designation and registered mark license", award, distinction, member document, and/or board certification is and shall remain the exclusive property of the GAFM Global Academy of Finance and Management and must be surrendered immediately upon demand by GAFM in the event the above listed member or certification holder shall cease for any reason to be a member in good standing with the GAFM Academy and GAFM Board of Standards. This document holds the seal and mark of the registered legal agent and General Counsel of GAFM who is also a licensed governmental notary with regard to International treaties and document recognition. This document expires 2 years from the date of issue.

The IBS International Board of Standards - GAFM Global Academy of Finance and Management ® Standards Council (GAFM® & IBS & AAPM) is a TUV OE Accredited Certification Body that is ISO 9001 Certified for Quality and ISO 29990 Certified for Training. EU T-Registry 186166514171-23

GAFM[®]

Global Academy of Finance and Management[®]

(Licensed and trademarked. Protected in the United States of America)

By the power vested in the

International Board of Standards of the GAFM[®] Global Academy of Finance and Management[®],
the Faculty of the Graduate Division and the Chairman of the Board of the GAFM[®]

do hereby certify that

Proctor Nyemba, CRA Certified Risk Analyst

was duly admitted and licensed the charter, board certification, designation and membership credentials with all rights, honors and privileges pertaining thereto: AND has sufficiently satisfied our education, experience, ethics, testing criteria and other non-academic requirements for certification and is also designated as a GAFM Fellow of the Global Academy of Finance and Management[®].

Member agrees to abide by the Ethics Guidelines and Professional Code of Conduct.

www.gafm.eu www.gafm.com www.gafm.org

September 2017



H. Sherwood Mung
Prof. Dr. George S. Menz, JD, MBA, CWM
GAFM[®] Board of Standards



This is to certify that

Mr Proctor Nyemba CMgr FCMI

has been awarded the designation of

Chartered Fellow

Membership Number

P04353678

Ann Francke

Ann Francke CMgr CCMI, Chief Executive



This is to certify that

Mr Proctor Nyemba FCMi

was admitted as a

Fellow

on

18 Sep 2013

Membership Number

P04353678

Ann Francke

Ann Francke CMgr CCMi, Chief Executive





THE INSTITUTE OF OPERATIONAL RISK

It is hereby certified that having satisfied the
prescribed conditions of membership

Proctor Nyemba

was duly admitted into the **PROFESSIONAL** class of the Institute
on *15th August 2014*

Director

Chairman

PECB

When Recognition Matters



Professional Evaluation and Certification Board

hereby attests that

Tsamwai Proctor Nyemba

is awarded the title

PECB Certified ISO 31000 Risk Manager

having met all the certification requirements, including all examination requirements, professional experience and adoption of the PECB Code of Ethics

Certificate Number: RMRM1029068-2018-05

Issue Date: 2018-05-30

This certificate is valid for three years for the purpose of PECB certification

Faton Aliu, President

St. Linus University

The Board of Trustees

declares by these presents that in pursuance of the authority vested in this institution by the Commonwealth of Dominica Statutory Rules and Orders No. 65 of 1996 and at the recommendation of the President does hereby confer upon

Proctor Tsamwai Nyemba

the degree of

Master of Science in Forensic Accounting and Fraud Examination

Honoris Causa

with all the Rights, Privileges and Honors thereto appertaining.

In witness whereof, we have hereunto set our hands and seal this 22nd day of November, 2012

Chairman of the Board of Trustees

President of the University



Certified Fraud Examiner



*Under and by virtue of the provisions of the bylaws of the
Association of Certified Fraud Examiners
this certificate is granted to*

Proctor Tsamwai Nyemba

Given under our hands and the Seal of The Association

January 22, 2010

Frank
William D. Spivey
Charles H. Hays
John E. C.



David J. Lewis
James O. Rodey
John A. Hays
John C. Hays

African Association of Financial Forensic Analysts

This Certificate is presented to

Proctor Tsamui Adebora

As a member in good standing of the African Association of Financial Forensic Analysts, a chapter of the National Association of Certified Valuers and Analysts, this individual is entitled to all the rights, privileges, and responsibilities as provided in the bylaws of the Association.

In witness of our hand at Salt Lake City, Utah

This 12 day of December 2013



Member#
61931


CHIEF EXECUTIVE OFFICER—NACVA


EXECUTIVE DIRECTOR—AAFFA



Copperstone University

The Board, Council and Senate of the University as empowered by the 1999 University Act and through the University charter do hereby confer upon

Proctor Tsamwai Nyemba

Upon recommendation of the faculty, the

Degree

of

Philosophiae Doctor

(honoris causa)

in

Forensic Audit and Investigations

with all rights, privileges and honors pertaining thereto. In testimony thereof, the undersigned by authority vested in them, have herewith affixed their signatures and

seal of the Copperstone University - Zambia
this 30th Day of November in the year 2017



[Signature]

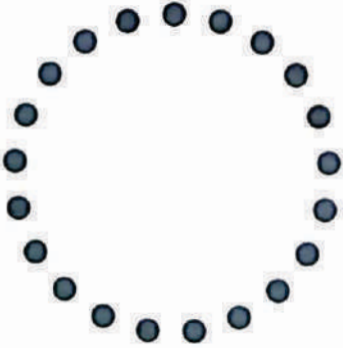
Vice Chancellor:.....

Registrar:.....

[Signature]

Director-Academics:.....

[Signature]



Professional Director

Certificate of Designation

Professional Director Certification Program®

Presented to

Dr. Proctor Nyemba, Pro.Dir

In recognition of your commitment to education taken within The Professional Director Academy, this certifies that you have successfully completed all of the requirements of the Professional Director Certification Program® and by agreeing to adhere to the professional code of conduct and requirements for continuing education you are hereby granted the privilege to use the designation:

Professional Director®

Dated at Halton Hills, Ontario this 25th day of February, 2022

Dr. Debra L. Brown, President & CEO
Governance Solutions Inc.

David A.H. Brown, Executive Vice President
Governance Solutions Inc.

Certificate of Registration

We hereby certify that

Proctor Nyemba

has been duly admitted as a

Registered Forensic Auditor

by the Council of the Institute of Forensic Auditors and is
entitled to the rights and privileges as enshrined in the
Constitution and By-Laws of the Institute and is hereby
awarded this

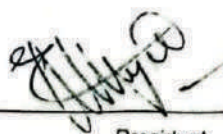
Certificate of Registration

IFA130039

Registration No

30 April 2013

Date


President




Secretary



FASSET

Learner Certificate

This serves to certify that

Proctor Nyemba

3407232734

has successfully completed and is deemed competent in
the following NQF registered qualification/s:

Qualification Title

NQF Level

NLRD No:

Advanced Certificate: Fraud Examination

Level 6

67269



Chief Executive Officer

Director of ETQA/Learnerships

F01/585/Q1651

Certificate Number

10 September 2010

Date Issued

517815/34-072327m34

Student Number

Proctor is the Service Institution and Training Authority for
Credit Accounting, Management Consulting and Other Financial Services

CIMC

CHARTERED INSTITUTE OF MANAGEMENT CONSULTANTS

This is to certify that

Proctor Tsamwai Nyemba

having satisfied the prescribed requirements for certification
is hereby awarded the professional designation of

Chartered Management Consultant

conferred by the Chartered Institute of Management Consultants
in this month of

September 2013



Registrar *Tara A. Swift*

President *Mc*

Registration No *2230*

Chartered Federally under Letters Patent granted by the Government of Canada
Chartered Management Consultant mark is registered with US Government Patent and Trademark Office.

THE INSTITUTE OF CERTIFIED FORENSIC ACCOUNTANTS



This is to certify that

Proctor Tsamwai Nyemba

*has successfully met the prescribed requirements for certification as
established by The Institute of Certified Forensic Accountants, and is hereby
awarded the professional designation of*

Certified Professional Forensic Accountant

*conferred by The Institute of Certified Forensic Accountants
this month of*

September 2013



Registrar: 

President: 

Registration No: 3261

Chartered Federally under Letters Patent granted by the Government of Canada
Chartered under the Laws of the State of Delaware, USA

The Institute for Internal Controls



Under and by virtue of the provisions of the bylaws of The Institute

Proctor Mumba

I granted the title of

Certified Internal Controls Auditor

Given this date under our hands and the Seal of The Institute

June 15, 2011



Certificate No.
11063080

Steve G. Hunt

Chairman

Maria Parada

Director

IDO INTERNATIONAL DUE DILIGENCE ORGANIZATION

Tsamwai Proctor Nyemba

Is Due Diligence Certified and

has fulfilled the requirements established by the International Due Diligence Organization, LLC for Certification in Due Diligence.

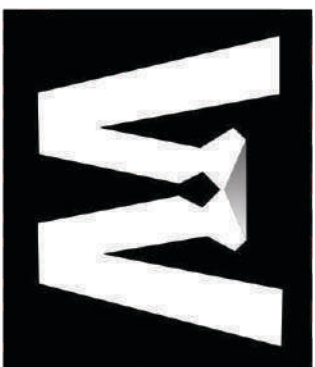
17 0111



Date: 02 June 2014


L. Burk Files

President of The International Due Diligence Organization



WHITE COLLAR CRIME BUREAU

this Certificate is Presented to

.....PROCTOR AND ASSOCIATES.....

*As a member in good standing of the Institute of Cyber Security Zimbabwe,
this organisation is entitled to all the rights, privileges, and responsibilities as provided in the bylaws of the Institute*

In witness for our hand at Harare, Zimbabwe

this 23rd day of October 2019

Board Chairperson

Membership No: 19013



The Unique Alternative to the Big Four

At Proctor & Associates, we pride ourselves on the strong relationships we build with our clients. Our dedicated team works tirelessly to deliver value and support their ongoing success.

The Top Four Reasons to Choose Proctor & Associates:

- We offer comprehensive forensic auditing, forensic accounting, and fraud examination consulting services across a wide range of industries and organizations. Our clients benefit from our proven track record and unique approach, making us a preferred alternative to the Big Four firms.
- A strong national reputation with a global reach, operating as a fully indigenous-owned firm
- Leadership that is technical, innovative, and solution-oriented
- Deep industry and service expertise
- An unwavering commitment to client service excellence



Contact Information

We invite you to learn why companies are turning to
Proctor Forensic Audit & Fraud Investigation
The Unique Alternative to the Big Four.

To schedule an executive briefing with key members of
our forensic services team, please contact

Dr. Proctor Nyemba

Cell: +263 772 469 893/ +263 772 675 810

Land: +263 242 443 124

Email : panyemba@proctor.co.zw / admin@proctor.co.zw

