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PROMOTION OF ACCESS TO INFORMATION ACT MANUAL

ALTIMAX (PTY) LTD

Registration number 2003/017795/07

Prepared in terms of section 51 of the Promotion of Access to Information Act,
Act 2 of 2000 (as amended), read with the Protection of Personal Information Act, Act 4 of 2013

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1. LIST OF ACRONYMS AND ABBREVIATIONS

Abbreviation	Meaning
Altimax / the Company	Altimax (Pty) Ltd, registration number 2003/017795/07
B-BBEE	Broad-Based Black Economic Empowerment
FICA	Financial Intelligence Centre Act 38 of 2001
IRBA	Independent Regulatory Board for Auditors
ISQM 1	International Standard on Quality Management 1
SAICA	South African Institute of Chartered Accountants
SAPS	South African Police Service
SARS	South African Revenue Service
SETA / FASSET	Sector Education and Training Authority / Financial and Accounting Services Sector Education and Training Authority
UIF	Unemployment Insurance Fund
VAT	Value-added tax
IO	Information Officer
PAIA	Promotion of Access to Information Act, Act 2 of 2000, as amended
PAIA Regulations	Regulations Relating to the Promotion of Access to Information, 2021 (GN R.757, Government Gazette 45057 of 27 August 2021)
Personal Information	Information relating to an identifiable, living natural person or an identifiable, existing juristic person, as defined in section 1 of POPIA
POPIA	Protection of Personal Information Act, Act 4 of 2013
POPIA Regulations	Regulations Relating to the Protection of Personal Information, 2018, as amended on 17 April 2025 (GN 6126, Government Gazette 52523)
Private Body	A private body as defined in section 1 of PAIA
Regulator	The Information Regulator (South Africa)
Requester	A person making a request for access to a record in terms of PAIA
The Constitution	The Constitution of the Republic of South Africa, 1996

2. PURPOSE AND SCOPE OF THIS MANUAL

Section 32 of the Constitution gives everyone the right of access to information held by the State, and to information held by another person where that information is required for the exercise or protection of any right. PAIA gives effect to that right and sets out the procedure that must be followed to request access to a record.

Section 51(1) of PAIA requires the head of every private body to compile and make available a manual describing the records it holds and how access to those records may be requested. The limited exemption that previously applied to certain private bodies lapsed on 31 December 2021. Altimax is a privatebody, and this Manual is published in compliance with that obligation.

Sections 51(1)(c) to (f) of PAIA, as amended by POPIA, further require this Manual to describe how Altimax processes personal information. Those disclosures appear insection 9 below.

This Manual is intended to enable any person to:

- identify the categories of records that Altimax makes available without a formal PAIA request;
- understand the subjects on which Altimax holds records and the categories of records held on each subject;
- identify the records that are available in terms of legislation other than PAIA;
- obtain the contact details of the Information Officer;
- understand the description of the Guide published by the Regulator and how to obtain it;
- understand the purposes for which Altimax processes personal information, the categories of data subjects and of the personal information relating to them, and the recipients to whom that personal information may be supplied;
- understand whether Altimax plans to transfer personal information outside the Republic and to whom; and
- understand the security measures that Altimax applies to protect the confidentiality, integrity and availability of personal information.

This Manual is not a substitute for PAIA itself. Where this Manual and PAIA conflict, PAIA prevails.

3. ABOUT ALTIMAX (PTY) LTD

Altimax (Pty) Ltd provides assurance, accounting and financial reporting consulting services, and professional training services.

In delivering these services Altimax is subject to, among others, the Auditing Profession Act, the Companies Act, the standards and codes of the Independent

Regulatory Board for Auditors and the South African Institute of Chartered Accountants, and the confidentiality obligations that arise under those standards and under client engagement letters. Those obligations are relevant to how requests for access to records are assessed, and are dealt with in section 11 below.

4. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION

4.1 Head of the Private Body and Information Officer

Detail	Particulars
Name	A (Annalien) Carstens
Designation	Managing Director; Head of the Private Body and Information Officer
Telephone	+27 (0)82 809 7841
Email	info@altimax.co.za

No Deputy Information Officer has been designated. All requests, enquiries and correspondence in terms of PAIA and the Protection of Personal Information Act must be directed to the Information Officer.

4.2 General contact details for access to information

Detail	Particulars
Entity name	Altimax (Pty) Ltd
Registration number	2003/017795/07
Physical address	First Floor, Building B, Jigsaw Park, 14 Einstein Street, Highveld Techno Park, Centurion, 0169
Postal address	PostNet Suite 60, Private Bag X132, Centurion, 0046
Telephone	+27 (0)82 809 7841
Email	info@altimax.co.za
Website	www.altimax.co.za

4.3 The Information Regulator (South Africa)

Detail	Particulars
Physical address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Postal address	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Telephone	+27 (0)10 023 5200 | Toll-free 080 001 7160
General enquiries	enquiries@inforegulator.org.za
PAIA complaints	PAIAComplaints@inforegulator.org.za
POPIA complaints	POPIAComplaints@inforegulator.org.za
Website	https://inforegulator.org.za

5. THE GUIDE ON HOW TO USE PAIA

The Regulator has, in terms of section 10(1) of PAIA, compiled and updated a Guide on how to use PAIA, in an easily comprehensible form, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA. The Guide is available in English and in other official languages published by the Regulator from time to time.

The Guide contains a description of:

(a) the objects of PAIA and POPIA;

(b) the postal and street address, phone number and, where available, email address of the Information Officer of every public body and of every Deputy Information Officer designated in terms of section 17(1) of PAIA and section 56 of POPIA;

(c) the manner and form of a request for access to a record of a public body contemplated in section 11, and of a private body contemplated in section 50;

(d) the assistance available from the Information Officer of a public body in terms of PAIA and POPIA;

(e) the assistance available from the Regulator in terms of PAIA and POPIA;

(f) all remedies in law available in respect of an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging an internal appeal, a complaint to the Regulator, and an application to a court;

(g) the provisions of sections 14 and 51 requiring a public body and a private body respectively to compile a manual, and how to obtain access to a manual;

(h) the provisions of sections 15 and 52 providing for the voluntary disclosure of categories of records;

(i) the notices issued in terms of sections 22 and 54 regarding fees payable in

relation to requests for access; and

(j) the regulations made in terms of section 92.

The Guide may be obtained:

- from the website of the Regulator at https://inforegulator.org.za;
- on request to the Information Officer of Altimax, free of charge; or
- by inspection at the offices of Altimax, or of the Regulator, during normal office hours.

6. RECORDS AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

In terms of section 52(1) of PAIA a private body may voluntarily and on a regular basis make certain categories of records available. The following categories of Altimax records are automatically available and may be obtained without submitting a formal PAIA request. No request fee is payable for these records, although a reproduction fee may apply.

- Corporate profile, service brochures and marketing material
- Publicly available technical publications, newsletters, guides and thought leadership issued by Altimax
- Public training and event schedules, course outlines and registration terms
- Careers and recruitment information
- This PAIA Manual and the Altimax POPIA Manual
- The Altimax website terms and conditions, privacy notice and cookie notice
- Information published on www.altimax.co.za and on Altimax's official social media channels

These records may be obtained from the Altimax website, or on request to the Information Officer.

7. RECORDS KEPT IN TERMS OF OTHER LEGISLATION

Certain records held by Altimax are available in terms of legislation other than PAIA. Access to those records is governed by the relevant legislation and, in some instances, is limited to the persons identified in that legislation. Several of the Acts listed below oblige Altimax to keep records but do not themselves confer a right of access; the inclusion of an Act in this table does not create such a right. The list below is not exhaustive.

Category of records	Applicable legislation
Memorandum of incorporation; securities register and shareholder records; director and officer records; minutes and resolutions; company secretarial records; annual financial statements and accounting records	Companies Act 71 of 2008
Audit and assurance engagement files, working papers, engagement quality reviews, independence and ethics records, registered auditor records, reportable irregularity records	Auditing Profession Act 26 of 2005 and the rules, codes and standards of the Independent Regulatory Board for Auditors
Professional membership, continuing professional development, training contracts, trainee assessment records and practice review records	Rules and by-laws of the South African Institute of Chartered Accountants and other relevant professional bodies
Income tax, employees' tax, value-added tax and other tax records, returns, assessments and supporting documentation	Income Tax Act 58 of 1962; Value-Added Tax Act 89 of 1991; Tax Administration Act 28 of 2011
Client identification and verification records, risk assessments, record of suspicious and unusual transactions, Risk Management and Compliance Programme	Financial Intelligence Centre Act 38 of 2001
Employee records including employment contracts, identity and contact details, next of kin details, remuneration and payroll records, leave records, disciplinary and performance records, qualifications and professional history	Basic Conditions of Employment Act 75 of 1997; Labour Relations Act 66 of 1995; Employment Equity Act 55 of 1998; Income Tax Act 58 of 1962
Skills development plans, annual training reports and levy records	Skills Development Act 97 of 1998; Skills Development Levies Act 9 of 1999
Employee contribution records and declarations	Unemployment Insurance Act 63 of 2001; Unemployment Insurance Contributions Act 4 of 2002; Pension Funds Act 24 of 1956

Category of records	Applicable legislation
Records of the occurrence and causes of accidents and occupational injuries and diseases; registers of wages, time worked and overtime; related statements and evidence	Compensation for Occupational Injuries and Diseases Act 130 of 1993; Occupational Health and Safety Act 85 of 1993
B-BBEE verification records, scorecards and certificates	Broad-Based Black Economic Empowerment Act 53 of 2003
Records of processing operations, personal information, data subject requests, objections and security compromises	Protection of Personal Information Act 4 of 2013
This Manual and records of requests for access received and processed	Promotion of Access to Information Act 2 of 2000
Records relating to services rendered to organs of state, including engagement documentation, deliverables and correspondence	Public Finance Management Act 1 of 1999; Local Government: Municipal Finance Management Act 56 of 2003; Public Audit Act 25 of 2004 (as they apply to the relevant client)

8. SUBJECTS ON WHICH ALTIMAX HOLDS RECORDS AND CATEGORIES OF RECORDS

The table below describes the subjects on which Altimax holds records and the categories of records held on each subject. It is provided to give requesters a sufficient understanding of the records held so that a request can be framed with enough particularity. It does not mean that access to any of these records will be granted; each request is assessed against PAIA.

Subject	Categories of records
Corporate and statutory	Memorandum of incorporation; shareholder and securities records; director and officer records; board and committee minutes and resolutions; delegations of authority; statutory returns
Financial	Annual financial statements; management accounts; general ledger and accounting records; budgets and forecasts; banking records; debtors and creditors records; tax returns and assessments; audit files relating to Altimax's own affairs

Subject	Categories of records
Client engagements	Engagement letters and terms of business; proposals, bids and tender submissions; client acceptance, independence and conflict checks; working papers and engagement files; deliverables, reports and opinions; client correspondence; fee and billing records
Suppliers and subcontractors	Supplier due diligence records; contracts, service level agreements and non-disclosure agreements; purchase orders and invoices; payment records; subcontractor and associate agreements
Human resources	Recruitment and selection records; employment contracts; personnel files; payroll and remuneration records; leave, attendance and performance records; disciplinary and grievance records; training contracts and trainee records; skills development and employment equity records
Governance, risk and compliance	Policies, procedures and internal manuals; risk registers; quality management records maintained under ISQM 1; FICA risk management and compliance programme ; incident and complaint registers; insurance policies
Information and technology	Information systems documentation; access control and user administration records; system, security and backup logs; softwarelicenses ; information security policies and incident records
Marketing, training and events	Marketing material and publications; training course material; delegate registration and attendance records; event records; mailing lists and subscriber records
Legal	Contracts and agreements; legal opinions and advice; litigation and dispute records; intellectual property records; correspondence with regulators and professional bodies
Property and facilities	Lease agreements; facilities and maintenance records; access control and visitor records

9. PROCESSING OF PERSONAL INFORMATION

This section contains the disclosures required by sections 51(1)(c) to (f) of PAIA. A fuller description of how Altimax processes personal information is set out in the Altimax POPIA Manual, which is available on www.altimax.co.za.

9.1 Purposes for which personal information is processed

- Providing accounting, auditing, assurance, tax, advisory and training services to clients, and administering those engagements
- Client and supplier acceptance, due diligence, identification and verification, independence and conflict-of-interest checks
- Complying with legal, regulatory and professional obligations, including obligations under FICA, tax legislation, the Companies Act and the Auditing Profession Act
- Preventing, detecting, investigating and reporting fraud, corruption, money laundering, terrorist financing and other crime
- Billing, credit control, debt collection and financial administration
- Recruitment, employment, payroll, benefits administration, training and performance management
- Managing supplier and subcontractor relationships and procurement
- Marketing Altimax's services, and administering training courses, events and publications, including issuing meeting invitations, and issuing continuingprofessional development and attendance certificates and enabling verification of those certificates as required by the regulations of the Sector Education and Training Authority with which Altimax is accredited
- Responding to enquiries, complaints, requests and disputes
- Record keeping, business administration, quality management and internal reporting
- Instituting , defending or responding to legal proceedings, regulatory processes and professional body processes
- Protecting the security of Altimax's premises, people, systems and information

9.2 Categories of data subjects and the personal information relating to them

Category of data subject	Personal information that may be processed
Clients (juristic persons)	Registered name and registration number; VAT and tax reference numbers; registered and trading addresses; banking details; details of directors, members, trustees, officials and beneficial owners; financial information; contractual information; correspondence
Client representatives, officials and employees	Name and surname; job title and employer; business contact details; identity number where required for verification; correspondence; information contained in records provided to Altimax for the purposes of an engagement

Category of data subject	Personal information that may be processed
Individual clients and prospective clients	Name and surname; identity number; contact details; physical and postal address; marital status; financial and tax information; banking details; employment and income information; correspondence
Third parties whose information appears in client records	Any personal information contained in the accounting, payroll, tax or other records that a client provides to Altimax for the purposes of an engagement, processed by Altimax as a responsible party or as an operator on behalf of that client, depending on the nature of the engagement
Suppliers, subcontractors and associates	Name and surname or entity name; registration and VAT numbers; contact details; addresses; banking details; tax clearance and B-BBEE information; professional registration details; contractual information
Employees, trainees and former employees	Name and surname; identity or passport number; contact and address details; date of birth; next of kin and dependant details; qualifications and professional registrations; employment history; remuneration, payroll and banking details; tax and UIF information; leave, attendance and performance records; disciplinary records; results of verification checks
Job applicants	Name and surname; contact details; curriculum vitae; qualifications and employment history; references; results of verification checks where consented to
Training delegates and event attendees	Full name and surname; identity number; email address and other contact details; designation and employer; professional body membership number; attendance and assessment records; dietary and accessibility requirements where voluntarily provided
Website visitors and subscribers	Name and surname; email address; contact details; company name; IP address, device and browser information; cookie identifiers and website usage information; the content of enquiries submitted
Visitors to Altimax premises	Name and surname; contact details; vehicle details; date and time of entry and exit; images captured by surveillance equipment where in use

Altimax also processes special personal information as defined in section 26 of POPIA, in the limited circumstances permitted by sections 27 to 33. This includes race and gender information for employees and job applicants, processed to comply

with employment equity, skills development and broad-based black economic empowerment legislation; health information for employees and delegates, including medical certificates submitted under the Basic Conditions of Employment Act, injury records kept under the Compensation for Occupational Injuries and Diseases Act, and dietary or accessibility requirements voluntarily provided; trade union membership where an employee is a member; and information on criminal behaviour, where a criminal record check forms part of employment screening or client due diligence. A fuller description is set out in the Altimax POPIA Manual.

9.3 Recipients or categories of recipients to whom personal information may be supplied

Category of personal information	Recipients or categories of recipients
Client and engagement information	The client concerned; its auditors, advisers and other professional service providers where authorised ; subcontractors and associates engaged on the assignment under written contract
Identity and verification information, including for client acceptance and employment screening	The South African Police Service; the Department of Home Affairs and accredited verification agencies; credit bureaux ; the Financial Intelligence Centre
Qualification and professional registration information	The South African Qualifications Authority and accredited verification agencies; the Independent Regulatory Board for Auditors; the South African Institute of Chartered Accountants and other professional bodies
Credit and payment history	Credit bureaux ; debt collection agents; attorneys
Tax, payroll and statutory information	The South African Revenue Service; the Unemployment Insurance Fund; the Compensation Fund; the Department of Employment and Labour ; relevant Sector Education and Training Authorities, including the Financial and Accounting Services Sector Education and Training Authority (FASSET), with which Altimax is accredited under accreditation number A585000133; retirement funds and medical schemes

Category of personal information	Recipients or categories of recipients
Engagement records subject to regulatory or professional inspection	The Independent Regulatory Board for Auditors; the South African Institute of Chartered Accountants; the Auditor-General of South Africa and other regulators, where required by law or professional standard
Any personal information	Operators who process personal information on behalf of Altimax under written contract , including information technology, cloud hosting, communications, payroll, archiving and secure destruction service providers; Altimax's professional indemnity insurers, attorneys and auditors; courts, tribunals and law enforcement agencies where required by law

9.4 Planned transborder flows of personal information

Altimax uses information technology, cloud hosting and communication services whose infrastructure or support functions may be located outside the Republic of South Africa. The categories of service concerned are productivity, email and collaboration services; document and file storage and backup; the online store and payment gateway used for training sales; the meeting and webinar platform used to deliver training; and accounting, payroll and practice management software. As a result, personal information may from time to time be transferred to, stored in or accessed from another country.

Altimax will only transfer personal information to a third party in a foreign country if at least one of the conditions in section 72 of POPIA is met, namely:

(a) the recipient is subject to a law, binding corporate rules or a binding agreement which provides an adequate level of protection that upholds principles for reasonable processing substantially similar to the conditions for lawful processing under POPIA, and which includes provisions substantially similar to section 72 in respect of onward transfers;

(b) the data subject consents to the transfer;

(c) the transfer is necessary for the performance of a contract between the data subject and Altimax, or for the implementation of pre-contractual measures taken in response to the data subject's request;

(d) the transfer is necessary for the conclusion or performance of a contract concluded in the interest of the data subject between Altimax and a third party; or

(e) the transfer is for the benefit of the data subject, it is not reasonably practicable to obtain the consent of the data subject, and if it were reasonably practicable to obtain such consent, the data subject would be likely to give it.

9.5 General description of information security measures

Altimax regards information as one of its most valuable assets. Protecting the confidentiality, integrity and availability of client, employee and third-party information is treated as critical to its business and its professional obligations. In terms of section 19 of POPIA, Altimax secures the integrity and confidentiality of personal information in its possession or under its control by taking appropriate, reasonable technical and organisational measures. These include, without limitation:

- identifying reasonably foreseeable internal and external risks to personal information, and maintaining safeguards against those risks;
- role-based access control, unique user credentials and multi-factor authentication, with access granted according to function, modified on change of function and revoked on termination;
- network and endpoint protection, including firewalls, anti-malware software and security patching;
- encryption of data in transit and, where appropriate, at rest;
- secure backup and tested restoration procedures, and business continuity and disaster recovery arrangements;
- physical access control at Altimax premises, including visitor management and secure storage of paper records;
- secure disposal and destruction of records that have reached the end of their retention period;
- confidentiality undertakings in employment contracts, supplier contracts and written operator agreements concluded in terms of sections 20 and 21 of POPIA;
- information security and privacy awareness training for personnel;
- logging, monitoring and periodic review of the control environment; and
- an incident response procedure providing for the notification of the Regulator and affected data subjects in terms of section 22 of POPIA where there are reasonable grounds to believe that personal information has been accessed or acquired by an unauthorised person.

Altimax verifies that these safeguards are effectively implemented and continually updates them in response to new risks and deficiencies identified.

10. HOW TO REQUEST ACCESS TO A RECORD

10.1 When PAIA may not be used

In terms of section 7(1) of PAIA, PAIA does not apply to a record of a public or private

body if that record is requested for the purpose of criminal or civil proceedings, the request is made after those proceedings have commenced, and the production of or access to that record for those purposes is provided for in any other law.

Where section 7(1) applies, a request may not be brought under PAIA. The requester must instead use the rules and procedures for discovery or disclosure of the forum in which the proceedings are pending.

10.2 Right of access

In terms of section 50(1) of PAIA a requester must be given access to a record of a private body if the record is required for the exercise or protection of any right, the requester complies with the procedural requirements in PAIA, and access is not refused on a ground set out in Chapter 4 of Part 3 of PAIA.

10.3 Completing the request form

A request for access must be made on the prescribed Form 2 (Request for Access to Record of Private Body) set out in Annexure A to the PAIA Regulations. A copy of Form 2 is attached to this Manual as Annexure A. The official form is also available from the Regulator's website at https://inforegulator.org.za.

In terms of section 53(1) of PAIA the completed Form 2 may be delivered to the Information Officer by email, by post or by hand, using the email, postal or physical address set out in section 4 of this Manual.

The requester must:

(a) provide sufficient particulars to enable the Information Officer to identify the record or records requested and to identify the requester;

(b) indicate the form of access required;

(c) state the right that the requester seeks to exercise or protect, and explain whythe record requested is required for the exercise or protection of that right;

(d) provide ane-mail address or other contact details in the Republic, and state whether any other manner of reply is required;

(e) where the request is made on behalf of another person, submit proof of the capacity in which the requester is acting, to the reasonable satisfaction of the Information Officer; and

(f) comply with the above so far as is possible in the circumstances.

A requester who is unable to read or write, or who has a disability, may make the request orally. In that case the Information Officer will reduce the request to writing on Form 2 and provide a copy to the requester.

10.4 Fees

A requester, other than a personal requester, must pay the prescribed request fee before the request is processed. In terms of section 54(1) of PAIA a personal requester — a requester seeking access to a record containing their own personal information — pays no request fee. Where access is granted, an access fee must be paid before the record is released. Where the search and preparation of the record is likely to exceed six hours, a deposit is payable. The prescribed fees are set out in Annexure C to this Manual.

10.5 Decision and notification

The Information Officer will decide on the request and notify the requester of the decision within 30 days of receipt of the request. In terms of section 57 of PAIA the period may be extended once, by not more than 30 days, where the request is for a large number of records; where the search requires records held at an office not in the same town or city; where consultation among divisions of Altimax, or with another body, is necessary or desirable; where a combination of these applies; or where the requester consents in writing. Notification of a third party under sections 71 to 73 is a separate procedure and is not a ground for extension. A requester who is dissatisfied with an extension may complain to the Regulator or apply to a court. The requester will be notified in writing of any extension and the reasons for it.

The requester will be notified of the decision in the prescribed Form 3 (Outcome of Request and of Fees Payable), which will state whether access is granted or refused, the fees payable, and the remedies available to the requester. Form 3 is reproduced in Annexure B to this Manual.

If the Information Officer fails to give a decision within the applicable period, the request is regarded as having been refused (a deemed refusal).

10.6 Requests by a data subject under POPIA

A data subject who wishes to know whether Altimax holds personal information about them, and to obtain a record or a description of that information, may make that request under section 23 of POPIA rather than under PAIA. Confirmation that Altimax holds the information is provided free of charge. The procedure for such a request, and the related rights to correction, deletion and objection, are set out in the Altimax POPIA Manual, which is available at www.altimax.co.za.

11. GROUNDS FOR REFUSAL OF ACCESS

PAIA does not grant an unqualified right of access. Chapter 4 of Part 3 of PAIA sets out the grounds on which Altimax must or may refuse a request. These grounds are summarised below and are applied by the Information Officer in respect of each request. Where a ground for refusal applies to only part of a record, access will be granted to the remainder of that record in terms of section 59.

Section	Ground for refusal
Section 62	Interpretation — no ground other than those listed in Chapter 4 may be relied on to refuse access
Section 63	Mandatory protection of the privacy of a third party who is a natural person, where disclosure would involve the unreasonable disclosure of personal information about that person
Section 64	Mandatory protection of the commercial information of a third party, including trade secrets, financial, commercial, scientific or technical information the disclosure of which would be likely to cause harm to the commercial or financial interests of that third party, and information supplied in confidence the disclosure of which could reasonably be expected to put that third party at a disadvantage in contractual or other negotiations or prejudice it in commercial competition
Section 65	Mandatory protection of certain confidential information of a third party, the disclosure of which would constitute an actionable breach of a duty of confidence owed to that third party
Section 66	Must refuse: protection of the safety of individuals, where disclosure could reasonably be expected to endanger the life or physical safety of an individual. May refuse: protection of property, including of a building, structure or system
Section 67	Mandatory protection of records privileged from production in legal proceedings, unless the privilege has been waived
Section 68	May refuse: commercial information of Altimax, including trade secrets, information the disclosure of which is likely to cause harm to its commercial or financial interests, information that could put Altimax at a disadvantage in negotiations or prejudice it in commercial competition, and computer programs owned by Altimax
Section 69	Must refuse: research information of a third party. May refuse: research information of Altimax. In each case where disclosure would be likely to expose the researcher, the subject matter or a third party to serious disadvantage

Section	Ground for refusal
Section 70	Mandatory disclosure in the public interest. Section 70 applies despite any other provision of Chapter 4 and therefore overrides every ground in sections 63 to 69 where the record reveals evidence of a substantial contravention of or failure to comply with the law, or an imminent and serious public safety or environmental risk, and the public interest in disclosure clearly outweighs the harm

In addition, Altimax is bound by professional confidentiality obligations arising under the Auditing Profession Act, the codes of professional conduct of the IndependentRegulatory Board for Auditors and the South African Institute of Chartered Accountants, and its client engagement letters. Records relating to a client engagement will ordinarily fall within the mandatory protections in sections 63 to 65 and, where applicable, section 67.

12. REMEDIES AVAILABLE

There is no internal appeal against a decision of the head of a private body. A requester who is dissatisfied with a decisionby Altimax has the following remedies:

12.1 Complaint to the Information Regulator

A requester may lodge a complaint with the Regulator in the prescribed form, on any of the grounds set out in section 77A of PAIA, within 180 days of the decision or of becoming aware of the act or failure to act complained of. Complaints are submitted to PAIAComplaints@inforegulator.org.za or through the Regulator's online complaint facility. Requesters are encouraged, but are not obliged, to raise the matter with the Information Officer first so that it can be resolved directly.

12.2 Application to court

A requester may apply to a court for appropriate relief in terms of section 78 of PAIA, within 180 days of the decision. This includes an application for an order compelling the release of the record requested.

12.3 Assistance

A requester who requires assistance in exercising these remedies may contact the Information Officer, or the Regulator at enquiries@inforegulator.org.za or +27 (0)10 023 5200 | Toll-free 080 001 7160.

13. FEES PAYABLE

The fees payable in respect of a request to a private body are prescribed in Annexure B to the PAIA Regulations and are set out in Annexure C to this Manual. A private body may not charge more than the prescribed fees. A requester may apply to a court against the tender or payment of the request fee or of any deposit. Altimax is a VAT vendor and value-added tax will be added to the prescribed fees where applicable.

14. AVAILABILITY OF THIS MANUAL

In terms of section 51(3) of PAIA and regulation 9 of the PAIA Regulations, a copy of this Manual is available:

(a) on the Altimax website at www.altimax.co.za, free of charge;

(b) at the physical address of Altimax for public inspection during normal business hours, free of charge;

(c) to any person upon request and upon payment of the prescribed fee per A4 page; and

(d) to the Information Regulator upon request, free of charge.

This Manual is available in English. Should a requester require assistance in another official language, the Information Officer will make reasonable arrangements to assist.

15. UPDATING OF THIS MANUAL AND ANNUAL REPORTING

The Information Officer will review and, where necessary, update this Manual at least annually and whenever there is a material change to the records held by Altimax, its processing of personal information, its contact details or the applicable law. Each version is recorded in the version control table in Annexure D to this Manual.

In terms of section 83(4) of PAIA, the Regulator may require the head of a private body to submit an annual report on the requests for access to records received and processed by that body. Altimax maintains a register of PAIA requests for this purpose, and the Information Officer submits the annual report through the Regulator's eServices portal by the date and for the reporting period published by the Regulator from time to time.

ANNEXURE A — FORM 2

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

(Section 53(1) of the Promotion of Access to Information Act, 2000 — Regulation 7)

Note: Please complete this form in full, in block letters. Proof of identity must be attached. Where the request is made on behalf of another person, proof of the capacityin which the requester is acting must beattached, to the reasonable satisfaction of the head of the private body.

A. PARTICULARS OF PRIVATE BODY

Detail	Particulars
The Head	A Carstens — Managing Director, Head of the Private Body and Information Officer
Private body	Altimax (Pty) Ltd
Email	info@altimax.co.za

B. PARTICULARS OF REQUESTER

If the request is made on behalf of another person, the particulars of that person must also be provided at section C below.

Field	Detail
Full names and surname	
Identity number	
Postal address	
Physical address	
Email address	
Contact numbers — telephone / cellular	
Capacity in which request is made (if not on own behalf)	

C. PARTICULARS OF PERSON ON WHOSE BEHALF THE REQUEST IS MADE

Field	Detail
Full names and surname	
Identity number	
Postal address	
Email address	
Contact numbers — telephone / cellular	

D. PARTICULARS OF RECORD REQUESTED

Provide full particulars of the record to which access is requested, including the reference number if known, to enable the record to be located. If the space provided is inadequate, pleasecontinue on a separate page and attach it to this form. Indicate the number of additional pages attached.

Field	Detail
Description of record or relevant part of the record	
Reference number, if available	
Any further particulars of record	
Number of additional pages attached	

E. FORM OF ACCESS REQUIRED

Mark the applicable box with an X. If you are prevented by a disability from reading, viewing or listening to the record in the form of access provided for in items 1 to 4 below, state your disability and indicate in which form the record is required.

Form of access	Mark
1. Printed copy of record (including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form)	
2. Written or printed transcription of virtual images (including photographs, slides, video recordings, computer-generated images and sketches)	
3. Transcription of soundtrack — written or printed document	

Form of access	Mark
4. Copy of record on flash drive, compact disc or other computer-readable medium (including virtual images and soundtracks)	
5. Copy of record saved on a cloud storage server or transferred electronically	
6. Personal inspection of the record at the premises of the private body, by appointment. No reproduction fee is charged for inspection, but the request fee and any search and preparation fee still apply	

Field	Detail
Disability (if applicable)	
Form in which record is required	

F. MANNER OF ACCESS AND POSTAGE

Manner in which the record is to be provided	Mark
Courier service to street address	
Email of information, including soundtracks where possible	
Cloud share or file transfer	
Collection from the offices of the private body, by appointment	

Field	Detail
Preferred language (note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available)	

G. PARTICULARS OF RIGHT TO BE EXERCISED OR PROTECTED

Access to a record of a private body may only be granted where the record is required for the exercise or protection of a right. Please set out the rightconcerned, and explain why the record requested is required for the exercise or protection of that right.

Field	Detail
The right that is to be exercised or protected	
Why the record is required to exercise or protect the right	

H. NOTICE OF DECISION

You will be notified in writing whether your request has been granted or refused and, if granted, of the fees payable. Please indicate your preferred manner of correspondence.

Postal address	Email address

I. FEES

Field	Detail
Do you qualify for exemption from payment of any fee? If so, state the reason for exemption.	

Signed at_____

on this__ *day of* ____ *20*

Signature of requester or person on whose behalf the request is made_____

ANNEXURE B — FORM 3

OUTCOME OF REQUEST AND OF FEES PAYABLE

(Section 56(1) of the Promotion of Access to Information Act, 2000 — Regulation 8)

Note: This notice is completed and issued by the Information Officer of Altimax (Pty) Ltd. It records the decision taken on a request for access to a record, the fees payable, and the remedies available to the requester. It is reproduced here so that a requester knows in advance the form in which the decision will becommunicated.

A. PARTICULARS OF PRIVATE BODY

Detail	Particulars
The Head	A Carstens — Managing Director, Head of the Private Body and Information Officer
Private body	Altimax (Pty) Ltd
Email	info@altimax.co.za

B. PARTICULARS OF REQUESTER

Field	Detail
Full names and surname	
Identity number	
Postal or physical address	
Email address	
Contact numbers — telephone / cellular	
Reference number allocated to the request	
Date on which the request was received	

C. PARTICULARS OF THE RECORD REQUESTED

Field	Detail
Description of the record or the relevant part of the record	

Field	Detail
Reference number of the record, if available	

D. DECISION ON THE REQUEST

Mark the applicable box with an X.

Decision	Mark
1. The request is granted in full	
2. The request is granted in part. The remainder of the record is severed in terms of section 59 of PAIA	
3. The request is refused	
4. The record cannot be found or does not exist. An affidavit or affirmation in terms of section 55(1) of PAIA is attached	

Field	Detail
Date of this decision	
Period of any extension taken in terms of section 57 of PAIA, and the reasons for it	

E. IF ACCESS IS GRANTED

Field	Detail
Form in which access is granted	
Manner in which the record will be provided	
Date on which the record will be made available, or the date, time and place of inspection	
Language in which the record is available	

Access to the record will be given only once all fees payable in terms of section F below have been received. Altimax may withhold the record until payment has been made.

F. FEES PAYABLE

The fees below are those prescribed in Annexure B to the PAIA Regulations, 2021, and are set out in full in Annexure C to this Manual. Altimax is a registered VATvendor and value-added tax is added where applicable.

Item	Description	Quantity	Amount
1	Request fee (not payable by a personal requester)	1	R140.00
2	Photocopy of an A4-size page, at R2.00 per page or part thereof		
3	Printed copy of an A4-size page, at R2.00 per page or part thereof		
4	Copy in computer-readable form (flash drive or compact disc)		
5	Transcription of visual images, per A4-size page (outsourced — per quotation)		
6	Copy of visual images (outsourced — per quotation)		
7	Transcription of an audio record, per A4-size page, at R24.00		
8	Copy of an audio record (flash drive or compact disc)		
9	Search for and preparation of the record, per hour or part thereof excluding the first hour, at R145.00, subject to a maximum of R435.00		
10	Postage, email or other electronic transfer — actual expense		
	Sub-total		
	Value-added tax		
	Total access fee payable		

Field	Detail
Deposit already paid in terms of section 54(2) of PAIA, being one third of the fees calculated in terms of items 2 to 8	
Balance payable	
Date by which payment is due	
Banking details for payment	

Where a deposit has been paid and the request is subsequently refused, the deposit will be repaid to the requester.

G. IF ACCESS IS REFUSED

Field	Detail
Section or sections of PAIA relied on	
Reasons for the refusal, with reference to the relevant provisions of Chapter 4 of Part 3 of PAIA	
Whether the public interest override in section 70 of PAIA was considered, and the outcome of that consideration	

H. REMEDIES AVAILABLE TO THE REQUESTER

Altimax is a private body and does not have an internal appeal procedure. A requester who is dissatisfied with this decision has the following remedies:

Complaint to the Information Regulator. A complaint may be lodged with the Information Regulator on any of the grounds set out in section 77A of PAIA, in the prescribed form, within 180 days of this decision or of becoming aware of the act or failure to act complained of . Complaints are submitted to PAIAComplaints@inforegulator.org.za or through the Regulator's online complaint facility. Requesters are encouraged, but are not obliged, to raise the matter with the Information Officer first so that it can be resolved directly.

Application to court. An application may be made to a court for appropriate relief in

terms of section 78 of PAIA, within 180 days of this decision.

A requester may also apply to a court against the tender or payment of the request fee, or against the tender or payment of any deposit.

The Information Regulator (South Africa)	Particulars
Physical address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Postal address	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Telephone	+27 (0)10 023 5200 | Toll-free 080 001 7160
PAIA complaints	PAIAComplaints@inforegulator.org.za
Website	https://inforegulator.org.za

Signed at_____

on this__ *day of* ____ *20*

Information Officer, Altimax (Pty) Ltd_____

ANNEXURE C — PRESCRIBED FEES

FEES IN RESPECT OF PRIVATE BODIES

Annexure B to the Regulations Relating to the Promotion of Access to Information, 2021

(GN R.757, Government Gazette 45057 of 27 August 2021)

Item	Description	Amount
1	The request fee, payable by every requester other than a personal requester	R140.00
2	Photocopy of an A4-size page	R2.00 per page or part thereof
3	Printed copy of an A4-size page	R2.00 per page or part thereof
4	For a copy in a computer-readable form on: (i) flash drive, to be provided by the requester (ii) compact disc — if provided by the requester (iii) compact disc — if provided to the requester	 R40.00 R40.00 R60.00
5	For a transcription of visual images, per A4-size page	Service to be outsourced. Will depend on the quotation obtained from the service provider.
6	For a copy of visual images	Service to be outsourced. Will depend on the quotation obtained from the service provider.
7	For a transcription of an audio record, per A4-size page	R24.00
8	For a copy of an audio record on: (i) flash drive, to be provided by the requester (ii) compact disc — if provided by the requester (iii) compact disc — if provided to the requester	 R40.00 R40.00 R60.00

Item	Description	Amount
9	To search for and prepare the record for disclosure, for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation	R145.00 per hour, subject to a maximum of R435.00
10	Deposit, where the search and preparation is likely to exceed six hours	One third of the fees payable in terms of items 2 to 8, calculated as if the request were granted
11	Postage, email or any other electronic transfer	Actual expense, if any

Altimax is a registered VAT vendor, and value-added tax will be added to the prescribed fees where applicable. The fees prescribed in Annexure B may be amended by the Minister by notice in the Gazette. The Information Officer confirms the applicable fees at the time each request is processed.

ANNEXURE D — VERSION CONTROL

Version	Date	Nature of revision	Approved by
1.0		Initial manual (PTY16_001)	A Carstens
2.0	October 2026	Full revision: updated Regulator contact details and website; added grounds for refusal, remedies, prescribed fee schedule, annual reporting obligation and version control; records and legislation tables tailored to Altimax's professional services activities; POPIA disclosures expanded and aligned with the Altimax POPIA Manual; Form 3 added as an annexure; prescribed fees confirmed against Annexure B to the PAIA Regulations, 2021; reissued on current Altimax letterhead	A Carstens