PROTECTION OF PERSONAL INFORMATION MANUAL

ALTIMAX (PTY) LTD

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read with the Regulations Relating to the Protection of Personal Information, 2018 (as amended)

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Solutions Impacting People

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1. INTRODUCTION

Section 14 of the Constitution of the Republic of South Africa, 1996 gives everyone the right to privacy. The Protection of Personal Information Act, Act 4 of 2013 gives effect to that right by regulating the manner in which personal information may be processed, and by establishing minimum conditions for lawful processing.

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

Altimax is committed to processing personal information lawfully, transparently and securely, and to respecting the rights of the people and organisations whose information it holds.

1.1 Status of this Manual

This Manual serves two purposes:

(a) it is the privacy notice through which Altimax gives effect to its openness obligations under section 18 of POPIA, telling data subjects what personal information Altimax collects, why, with whom it is shared and what rights they have; and

(b) it summarises the compliance framework that Altimax maintains in terms of regulation 4 of the POPIA Regulations, under which a responsible party must develop, implement, monitor and continuously improve a compliance framework.

POPIA does not prescribe a document called a "POPIA manual". The disclosures that POPIA requires a private body to publish are made partly through the PAIA Manual, in terms of sections 51(1)(c) to (f) of PAIA, and partly through a privacy notice under section 18 of POPIA. This Manual consolidates both in a single public document and should be read together with the Altimax PAIA Manual.

1.2 Scope

This Manual applies to all personal information processed by Altimax, in any format and by any means, including information processed by its directors, employees, contractors and operators. It applies where Altimax acts as a responsible party, determining the purpose and means of processing.

Where Altimax processes personal information on behalf of a client, Altimax acts as a responsible party or as an operator, depending on the nature of the engagement. Where Altimax exercises independent professional judgement, as it does on a statutory audit, it acts as a responsible party and this Manual governs that processing. Where Altimax processes personal information only on the documented instructions of the client, as it does on accounting, payroll and tax compliance work, it acts as an operator under a written operator agreement concluded in terms of

sections 20 and 21 of POPIA, the client remains the responsible party, and that client's own privacy notice governs the processing.

This Manual does not form part of any contract of employment or engagement letter and does not create rights beyond those conferred by POPIA.

2. DEFINITIONS

Term	Meaning
Biometric information	A technique of personal identification based on physical, physiological or behavioural characterisation, including blood typing, fingerprinting, DNA analysis, retinal scanning and voice recognition
Child	A natural person under the age of 18 years who is not legally competent, without the assistance of a competent person, to take any action or decision in respect of any matter concerning themselves
CIPC	Companies and Intellectual Property Commission
Competent person	Any person who is legally competent to consent to any action or decision being taken in respect of any matter concerning a child
Consent	Any voluntary, specific and informed expression of will in terms of which permission is given for the processing of personal information
Data subject	The person to whom personal information relates, being a natural person or an identifiable existing juristic person
De-identify	To delete any information that identifies a data subject, or that can be used by a reasonably foreseeable method to identify or to link the information to the data subject
Direct marketing	To approach a data subject, either in person or by mail or electronic communication, for the direct or indirect purpose of promoting or offering to supply goods or services, or requesting a donation
FASSET	Financial and Accounting Services Sector Education and Training Authority
FICA	Financial Intelligence Centre Act 38 of 2001
IRBA	Independent Regulatory Board for Auditors

Term	Meaning
Operator	A person who processes personal information for a responsible party in terms of a contract or mandate, without coming under the direct authority of that party
PAIA	Promotion of Access to Information Act 2 of 2000
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 4 of 2013
Processing	Any operation concerning personal information, including collection, receipt, recording, organisation , storage, updating, retrieval, use, dissemination, merging, linking, restriction, degradation, erasure or destruction
Record	Any recorded information, regardless of form or medium, in the possession or under the control of a responsible party, whether or not it was created by that responsible party
Regulator	The Information Regulator (South Africa), established in terms of section 39 of POPIA
Responsible party	A public or private body or any other person which, alone or in conjunction with others, determines the purpose of and means for processing personal information
SAICA	South African Institute of Chartered Accountants
SARS	South African Revenue Service
SETA	Sector Education and Training Authority
Special personal information	Personal information concerning a data subject's religious or philosophical beliefs, race or ethnic origin, trade union membership, political persuasion, health or sex life, biometric information, or criminal behaviour relating to an alleged offence or to proceedings in respect of an offence
UIF	Unemployment Insurance Fund

3. INFORMATION OFFICER

In terms of section 1 of POPIA, the head of a private body is by default its Information Officer. The Information Officer is responsible for encouraging compliance with the conditions for lawful processing, dealing with requests made to Altimax under PAIA and POPIA, working with the Regulator in relation to investigations, and otherwise ensuring compliance with POPIA.

In terms of section 55(1) of POPIA read with regulation 4, the Information Officer must ensure that a compliance framework is developed, implemented, monitored, maintained and continually improved in line with operational developments; that a personal information impact assessment is carried out to ensure that adequate measures and standards exist; that internal measures are developed together with adequate systems to process requests for information; and that awareness sessions are conducted regarding POPIA, the Regulations, the codes of conduct and information obtained from the Regulator.

Detail	Particulars
Information Officer	A (Annalien) Carstens — Managing Director
Telephone	+27 (0)82 809 7841
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
Email	info@altimax.co.za

4. THE CONDITIONS FOR LAWFUL PROCESSING

Chapter 3 of POPIA establishes eight conditions for the lawful processing of personal information. Altimax applies each of them as follows.

4.1 Condition 1 — Accountability

Altimax, as responsible party, ensures that the conditions set out in Chapter 3 of POPIA and all measures giving effect to them are complied with at the time the purpose of and means for processing are determined, and during the processing itself. Accountability is assigned to the Information Officer, with operational responsibility allocated to engagement partners, line managers and system owners.

4.2 Condition 2 — Processing limitation

Personal information is processed lawfully and in a reasonable manner that does not infringe the privacy of the data subject. Processing is limited to what is adequate, relevant and not excessive having regard to the purpose.

Altimax relies on one or more of the following justifications in section 11 of POPIA:

(a) the data subject, or a competent person where the data subject is a child, has consented;

(b) processing is necessary to carry out actions for the conclusion or performance of a contract to which the data subject is a party;

(c) processing complies with an obligation imposed by law on Altimax;

(d) processing protects a legitimate interest of the data subject;

(e) processing is necessary for pursuing the legitimate interests of Altimax or of a third party to whom the information is supplied.

Personal information is collected directly from the data subject, except where section 12(2) of POPIA permits collection from another source — for example where the information is contained in a public record, where the data subject has consented, where collection from another source would not prejudice a legitimate interest of the data subject, or where collection directly from the data subject would prejudice a lawful purpose.

A data subject may object, at any time, on reasonable grounds relating to their particular situation, to the processing of personal information in terms of section 11(1)(d), (e) or (f), unless legislation provides for such processing. A data subject may also withdraw consent at any time, provided that the lawfulness of processing before withdrawal is not affected and that processing may continue where another justification applies.

4.3 Condition 3 — Purpose specification

Personal information is collected for a specific, explicitly defined and lawful purpose related to a function or activity of Altimax. Data subjects are made aware of the purpose of collection in accordance with section 18. Records of personal information are not retained for longer than is necessary for achieving the purpose for which they were collected, except as permitted by section 14 of POPIA — including where retention is required by law, is required by a contract, or is for historical, statistical or research purposes with appropriate safeguards. Retention periods applicable to Altimax records are dealt with in section 11 of this Manual.

4.4 Condition 4 — Further processing limitation

Further processing of personal information is only undertaken where it is compatible with the purpose of the original collection, assessed against the factors set out in section 15 of POPIA, or where one of the exceptions in that section applies.

4.5 Condition 5 — Information quality

Altimax takes reasonably practicable steps to ensure that the personal information it holds is complete, accurate, not misleading and updated where necessary, having regard to the purpose for which it was collected or further processed. Data subjects are asked to notify Altimax of changes to their information, and Altimax will correct

information on request in accordance with section 9 of this Manual.

4.6 Condition 6 — Openness

Altimax maintains documentation of all processing operations under its responsibility, as required by section 17 of POPIA read with section 14 or 51 of PAIA. Where personal information is collected, Altimax takes reasonably practicable steps to ensure that the data subject is aware of the matters listed in section 18(1), including the information being collected and its source, the name and address of Altimax, the purpose of collection, whether supply is voluntary or mandatory, the consequences of failing t o provide the information, any law authorising or requiring the collection, any intended transborder transfer and the level of protection afforded by the recipient country, the right to access and correct the information, the right to object, and the right to lodge a complaint with the Regulator. This Manual, together with the notices given at the point of collection, gives effect to that obligation.

4.7 Condition 7 — Security safeguards

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 measures are described in section 10 of this Manual.

4.8 Condition 8 — Data subject participation

A data subject has the right to request confirmation of whether Altimax holds personal information about them, to request a record or description of that information, and to request the correction, destruction or deletion of that information. These rights, and the procedure for exercising them, are described in section 9 of this Manual.

5. PERSONAL INFORMATION PROCESSED, AND WHY

The table below sets out, by category of data subject, the personal information Altimax processes, the purposes of processing and the justification relied on. It is a summary and is not exhaustive.

Data subject	Personal information	Purpose	Justification
Clients and prospective clients, including their directors, officials, employees and representatives	Name; identity or registration number; job title and employer; contact and address details; banking and payment details; tax reference numbers; financial and accounting information; beneficial ownership information; correspondence	Providing and administering professional services; client acceptance and continuance; independence and conflict checks; identification and verification under FICA; billing and credit control; quality management; responding to enquiries and complaints	Performance of a contract; compliance with an obligation imposed by law; legitimate interests of Altimax
Individuals whose information appears in client records	Any personal information contained in the accounting, payroll, tax, HR or other records provided by a client for the purposes of an engagement	Performing the engagement on the instructions of the client	Processed by Altimax as an operator on behalf of the client, under a written operator agreement
Suppliers, subcontractors and associates	Name or entity name; registration and VAT numbers; contact and address details; banking details; tax clearance and B-BBEE information; professional registration details; contractual information	Procurement; supplier due diligence and vetting; contract management; payment and financial administration	Performance of a contract; compliance with an obligation imposed by law; legitimate interests of Altimax

Data subject	Personal information	Purpose	Justification
Employees and former employees	Name; identity or passport number; date of birth; contact and address details; 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	Employment administration; payroll and benefits; training contracts and professional development; performance and disciplinary management; skills development and employment equity reporting; statutory reporting	Performance of a contract; compliance with an obligation imposed by law; legitimate interests of Altimax; consent where required
Job applicants	Name; contact details; curriculum vitae; qualifications and employment history; references; results of verification checks	Recruitment, screening and selection; maintaining a talent pool where consented to	Pre-contractual steps at the request of the data subject; consent
Training delegates and event attendees	Full name and surname; identity number; email address; designation; employer; professional body membership number; attendance and assessment records; dietary and accessibility requirements where voluntarily provided	Issuing meeting invitations for training sessions; issuing continuing professional development and attendance certificates; administering and delivering training and events; enabling verification as required by SETA regulations	Performance of a contract; compliance with an obligation imposed by law; legitimate interests of Altimax; consent

Data subject	Personal information	Purpose	Justification
Website visitors, subscribers and enquirers	Name; email address; contact details; company name; IP address, device and browser information; cookie identifiers and website usage information; content of enquiries	Responding to enquiries; administering subscriptions and mailing lists; operating, securing and improving the website; direct marketing where permitted	Consent; legitimate interests of Altimax
Visitors to Altimax premises	Name; contact details; vehicle details; date and time of entry and exit; images captured by surveillance equipment where in use	Access control; safety and security of people, premises and information	Legitimate interests of Altimax; protection of a legitimate interest of the data subject

5.1 Consequences of not providing personal information

Where personal information is required by law or is necessary to conclude or perform a contract, a failure to provide it may mean that Altimax is unable to accept an engagement, render a service, process a payment, conclude a contract of employment or admit a delegate to a course. Where the provision of information is voluntary, this is indicated at the point of collection.

6. SPECIAL PERSONAL INFORMATION AND THE INFORMATION OF CHILDREN

Altimax does not process special personal information except where one of the general authorisations in section 27 of POPIA or a specific authorisation in sections 28 to 33 applies. In practice, special personal information is processed only in limited circumstances, including:

- race or ethnic origin, where processing is required to comply with employment equity, skills development and broad-based black economic empowerment legislation;
- trade union membership, where an employee is a member of a trade union and processing is necessary to comply with labour legislation or a collective agreement;
    1. health information, including medical certificates submitted in support of sick

leave under the Basic Conditions of Employment Act, records of occupational injuries and diseases kept under the Compensation for Occupational Injuries and Diseases Act, and conditions or dietary and accessibility requirements voluntarily disclosed by an employee or delegate, authorised by section 32 of POPIA as necessary for the proper performance of Altimax's obligations in labour law; and

- criminal behaviour , where a criminal record check is undertaken as part of employment screening or client due diligence, with the consent of the data subject or as required by law.

Altimax processes a limited amount of children's personal information, principally the next of kin and dependant details of employees, which are processed to administer medical scheme and retirement fund membership and family responsibility leave. That processing is permitted by section 35(1)(c) of POPIA, because it is necessary to comply with an obligation of law. Altimax does not otherwise process the personal information of children except where section 35 of POPIA permits, which includes processing with the prior consent of a competent person, processing necessary for the establishment, exercise or defence of a right or obligation in law, or processing to comply with an obligation of international public law. The Altimax website and services are not directed at children.

Where prior authorisation from the Regulator is required in terms of section 57 of POPIA, Altimax obtains that authorisation before the relevant processing commences.

7. SHARING AND DISCLOSURE OF PERSONAL INFORMATION

Altimax does not sell personal information. Personal information is shared only where it is necessary for the purposes described in this Manual, where the data subject has consented, or where Altimax is required or permitted by law to do so. Recipients include:

Recipient	Circumstances
Clients	Where personal information forms part of the deliverable or the engagement record, or where Altimax acts as operator on behalf of that client
Subcontractors, associates and other professional advisers	Where engaged on an assignment, under written contract containing confidentiality and data protection obligations

Recipient	Circumstances
Operators	Information technology, cloud hosting, communications, document management, payroll, archiving and secure destruction service providers appointed under written operator agreements
Regulators and professional bodies	The Independent Regulatory Board for Auditors; the South African Institute of Chartered Accountants and other professional bodies; the Auditor-General of South Africa; the Information Regulator — where required by law, regulation or professional standard, including for the purposes of practice review and inspection
Government and statutory bodies	The South African Revenue Service; the Financial Intelligence Centre; the Unemployment Insurance Fund; the Compensation Fund; the Department of Employment and Labour ; Sector Education and Training Authorities, including FASSET, under which Altimax is accredited (accreditation number A585000133); the Companies and Intellectual Property Commission
Verification and screening agencies	Credit bureaux ; qualification and identity verification agencies; the South African Qualifications Authority; the South African Police Service
Professional advisers and insurers	Altimax's attorneys, auditors and professional indemnity insurers, where necessary for the establishment, exercise or defence of a legal claim
Courts, tribunals and law enforcement	Where required by a subpoena, court order, statutory notice or other lawful process
Acquirers	Where Altimax undertakes a merger, acquisition, restructuring or transfer of business, subject to appropriate confidentiality undertakings

7.1 Operators

Where an operator processes personal information on behalf of Altimax, a written contract is concluded in terms of section 21 of POPIA under which the operator must process personal information only with the knowledge or authorisation of Altimax, treat that information as confidential, establish and maintain the security measures required by section 19, and notify Altimax immediately where there are reasonable grounds to believe that personal information has been accessed or acquired by an unauthorised person.

8. TRANSBORDER TRANSFERS

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. Personal information may therefore be transferred to, stored in or accessed from another country. A data subject may obtain details of the providers used and the regions in which their personal information is hosted by contacting the Information Officer.

Altimax will only transfer personal information about a data subject to a third party in a foreign country where one of the conditions in section 72 of POPIA is met, namely where the recipient is subject to a law, binding corporate rules or a binding agreement providing an adequate level of protection; where the data subject consents; where the transfer is necessary for the performance of a contract between the data subject and Altimax or for pre-contractual measures taken at the data subject's request; whe re 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 where the transfer is for the benefit of the data subject and consent cannot reasonably be obtained but would likely be given.

Where Altimax acts as an operator, transborder transfers are undertaken in accordance with the instructions of the client concerned.

9. RIGHTS OF DATA SUBJECTS

A data subject has the rights set out in section 5 of POPIA. Altimax will give effect to these rights free of charge, except where PAIA prescribes a fee for access to a record.

9.1 Summary of rights

Right	What it means
To be notified	To be notified that personal information about the data subject is being collected, and to be notified where that information has been accessed or acquired by an unauthorised person

Right	What it means
To access	To request confirmation, free of charge, of whether Altimax holds personal information about the data subject, and to request the record or a description of that information, including the identity of third parties who have had access to it
To correction, destruction or deletion	To request correction or deletion of personal information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully, or destruction of a record that Altimax is no longer authorised to retain
To object	To object, on reasonable grounds relating to the data subject's particular situation, to processing in terms of section 11(1)(d), (e) or (f), and to object at any time to processing for the purposes of direct marketing
Not to receive unsolicited electronic direct marketing	Not to have personal information processed for direct marketing by means of unsolicited electronic communication except as permitted by section 69
In relation to automated decision making	Not to be subject to a decision based solely on the automated processing of personal information intended to provide a profile, where that decision has legal consequences or affects the data subject to a substantial degree, except as permitted by section 71
To complain	To submit a complaint to the Regulator regarding an alleged interference with the protection of the data subject's personal information
To civil relief	To institute civil proceedings regarding an alleged interference with the protection of personal information

9.2 How to exercise these rights

Altimax's preferred channel is email. Requests and objections should be sent to the Information Officer at info@altimax.co.za, which gives the fastest acknowledgement and a single auditable record.

A data subject is not obliged to use email. In terms of the POPIA Regulations, as amended on 17 April 2025, these rights may be exercised free of charge by hand, by post, by courier, by fax, by SMS, by WhatsApp, by any other electronic means, or in any other manner expedient to the data subject, including at the postal and physical

addresses set out in section 14 of this Manual. A request or objection received by any of these means is valid, is treated as received on the date on which it reaches Altimax, and is referred to the Information Officer for action.

A data subject may also exercise these rights telephonically. Where a data subject wishes to do so, the Information Officer will arrange a recorded telephone or online call for that purpose. The data subject will be informed at the start of the call that the call is being recorded, and Altimax will make the recording, together with a transcription of it, available to the data subject free of charge on request.

Forms 1 and 2 are attached to this Manual for convenience, and their use is encouraged because they capture the information Altimax needs in order to act. Their use is not compulsory, and an objection or request remains valid however it is made.

- Annexure A — Form 1: Objection to the processing of personal information (regulation 2)
- Annexure B — Form 2: Request for correction or deletion of personal information, or destruction or deletion of a record of personal information (regulation 3)

A request for access to a record containing personal information is dealt with under PAIA. Form 2 of the PAIA Regulations, and the procedure and fees that apply, are set out in the Altimax PAIA Manual.

9.3 Turnaround times

Altimax will inform the data subject of the action taken in respect of a request for correction, destruction or deletion within 30 days of receipt. Altimax will inform the data subject of the decision on an objection within 30 days of receipt. Where an objection is upheld, section 11(4) of POPIA applies and Altimax may no longer process the personal information concerned. Where a request is refused, Altimax will give reasons and inform the data subject of the remedies available.

Altimax may require proof of identity before acting on a request, and may refuse a request for access to a record where a ground for refusal under Chapter 4 of Part 3 of PAIA applies, as contemplated in section 23(4) of POPIA. Those grounds apply to access requests only, and not to a request for correction or deletion or to an objection.

9.4 Direct marketing

Altimax may send electronic marketing communications to a data subject who is an existing client, in relation to similar products or services, where the data subject has been given a reasonable opportunity to object both at the time the information was collected and on each occasion thereafter. In all other cases, Altimax will only send

unsolicited electronic direct marketing where the data subject has given consent. Consent must be a positive, voluntary act: in terms of the amended Regulations an opt-out option does not constitute consent. Consent may be requested once only, in any manner expedient to the data subject, and where it is requested telephonically Altimax will keep an electronic recording of the consent and make the recording, or a transcription of it, available to the data subject free of charge on request.

Every electronic marketing communication identifies Altimax as the sender, provides an address to which the recipient may send a request that the communication cease, and contains a free and reasonably accessible means of opting out. A data subject may object to direct marketing at any time by contacting info@altimax.co.za.

9.5 Automated decision making

Altimax does not take decisions about data subjects based solely on automated processing that result in legal consequences for them or affect them to a substantial degree.

9.6 Artificial intelligence and new technologies

Altimax uses productivity and business software that includes artificial intelligence features, and may use other artificial intelligence tools in the course of its work. Where such a tool processes personal information, Altimax treats that tool, or the service of which it forms part, as an operator, and the safeguards in section 10 of this Manual apply to it.

The tools in use that may process personal information are [CONFIRM: list the tools, for example Microsoft 365 Copilot], and the personal information processed by them is hosted in [CONFIRM: region or regions]. Where such a tool is hosted outside the Republic of South Africa, the transfer is subject to section 8 of this Manual.

Altimax does not use personal information in its possession to train publicly available artificial intelligence models, and does not permit its operators to do so. Personal information is not submitted to a tool that has not first been assessed by the Information Officer. Where such a tool is used on client records, Altimax acts on the instructions of the client concerned and under the operator agreement in place with that client.

A data subject may ask the Information Officer which tools process their personal information and where that processing takes place.

10. SECURITY SAFEGUARDS AND SECURITY COMPROMISES

10.1 Safeguards

In terms of section 19 of POPIA, Altimax secures the integrity and confidentiality of

personal information by taking appropriate, reasonable technical and organisational measures to prevent loss of, damage to or unauthorised destruction of personal information, and unlawful access to or processing of personal information. Altimax takes reasonable measures to identify reasonably foreseeable internal and external risks, to establish and maintain appropriate safeguards against those risks, to verify that the safeguards are effectively implemented, and to ensure that the safeguards are continually updated in response to new risks or deficiencies.

These measures include:

- governance: documented information security and acceptable use policies; assignment of responsibility for information security; periodic risk assessment and personal information impact assessment;
- access control: role-based access provisioned according to function, modified on change of function and revoked on termination; unique user credentials; multi-factor authentication; privileged access management; periodic access reviews;
- technical controls: firewalls and network segmentation; anti-malware and endpoint protection; security patching; encryption of data in transit and, where appropriate, at rest; logging and monitoring;
- resilience: secure backup, tested restoration procedures, and business continuity and disaster recovery arrangements;
- physical security: controlled access to Altimax premises; visitor management; secure storage of paper records; clear desk and clear screen practices;
- people: confidentiality and acceptable use undertakings in employment contracts; pre-employment screening; induction and periodic privacy and information security awareness training;
- third parties: due diligence on operators and written operator agreements in terms of sections 20 and 21 of POPIA; and
- disposal: secure destruction of records and de-identification of personal information at the end of the applicable retention period, in a manner that prevents reconstruction in an intelligible form.

Altimax also has regard to generally accepted information security practices and procedures applicable to it, and to the professional standards that govern the confidentiality of client information.

10.2 Security compromises

Where there are reasonable grounds to believe that the personal information of a data subject has been accessed or acquired by any unauthorised person, Altimax will, in terms of section 22 of POPIA, notify the Regulator and the affected data subject as soon as reasonably possible after the discovery of the compromise, taking into account the legitimate needs of law enforcement or any measures reasonably necessary to determine the scope of the compromise and to restore the integrity of

the information system.

The notification to the data subject will be in writing and communicated in at least one of the manners prescribed in section 22(4), and will provide sufficient information to allow the data subject to take protective measures, including a description of the possible consequences, a description of the measures Altimax intends to take or has taken, a recommendation regarding the measures the data subject should take, and the identity of the unauthorised person where known.

Any director, employee, trainee or contractor who becomes aware of a suspected security compromise must report it to the Information Officer immediately and must not attempt to resolve it independently. The Information Officer notifies the Regulator using the prescribed security compromise notification form, submitted through the Regulator's eServices portal, and is responsible for notifying affected data subjects. Altimax maintains an incident response procedure and a register of security compromises and investigates every incident to identify and remediate the underlying cause.

11. RETENTION AND DESTRUCTION OF RECORDS

Altimax retains records containing personal information only for as long as is necessary to achieve the purpose for which the information was collected, unless a longer retention period is required or authorised by law, is required by a contract, or the data subject has consented to longer retention.

Retention periods are determined with reference to, among others, the Companies Act, the Tax Administration Act, the Auditing Profession Act and the standards of the Independent Regulatory Board for Auditors, the Financial Intelligence Centre Act, the Basic Conditions of Employment Act and the Employment Equity Act. Where records are held on behalf of a client, retention is governed by the engagement letter and the operator agreement with that client.

In particular, the personal information of training delegates — full name and surname, identity number, email address and designation — is retained for seven years from the date of the training session, to enable verification as required by the regulations of the Sector Education and Training Authority with which Altimax is accredited.

A record of the retention periods applied by Altimax is maintained by the Information Officer and is available on request. At the end of the applicable retention period, records are destroyed or deleted in a manner that prevents reconstruction in an intelligible form or are de-identified.

12. COMPLIANCE FRAMEWORK

In terms of regulation 4 of the POPIA Regulations, Altimax develops, implements,

monitors and continuously improves a compliance framework in line with operational developments. The framework comprises:

- this Manual and the Altimax PAIA Manual, reviewed at least annually;
- a record of processing operations maintained in terms of section 17 of POPIA;
- a personal information impact assessment, undertaken to ensure that adequate measures and standards exist to comply with the conditions for lawful processing, and repeated when a material new processing activity is introduced;
- internal policies and procedures covering information security, acceptable use, records management and retention, data subject requests, incident response and operator management;
- privacy clauses and operator agreements in client engagement letters, supplier contracts and employment contracts;
- awareness and training sessions for directors, employees, trainees and contractors regarding POPIA, the Regulations, applicable codes of conduct and information obtained from the Regulator;
- a register of data subject requests, objections, complaints and security compromises; and
- periodic monitoring and reporting to management on the effectiveness of the framework.

13. COMPLAINTS

A data subject who is dissatisfied with the way Altimax has processed their personal information, or with the outcome of a request or objection, is encouraged to raise the matter with the Information Officer at info@altimax.co.za in the first instance. Altimax will acknowledge the complaint on receipt and respond within 30 days.

A data subject may also submit a complaint to the Regulator in the prescribed Form 5 (Complaint regarding interference with the protection of personal information), which may be delivered by email , fax, post, courier or by hand . Any person acting in the public interest may also submit a complaint.

A data subject may, in addition, institute civil proceedings for damages in terms of section 99 of POPIA.

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

The Information Regulator (South Africa)	Particulars
General enquiries	enquiries@inforegulator.org.za
POPIA complaints	POPIAComplaints@inforegulator.org.za
Website	https://inforegulator.org.za

CONTACT DETAILS AND AVAILABILITY OF THIS MANUAL

Detail	Particulars
Entity name	Altimax (Pty) Ltd
Registration number	2003/017795/07
Information Officer	A (Annalien) Carstens
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

This Manual is available on www.altimax.co.za free of charge and to any person on request to the Information Officer, free of charge. It is also linked from the points at which Altimax collects personal information, including website enquiry forms and course registration pages.

14. REVIEW AND AMENDMENT

This Manual is reviewed at least annually by the Information Officer, and whenever there is a material change in the personal information Altimax processes, the purposes of processing, the recipients of personal information, the applicable law or the structure of the business. Amendments take effect on publication on www.altimax.co.za. The version history is recorded in Annexure C.

ANNEXURE A — FORM 1

OBJECTION TO THE PROCESSING OF PERSONAL INFORMATION

(Section 11(3) of the Protection of Personal Information Act, 2013 — Regulation 2)

Note: An objection may be lodged at any time. There is no charge for lodging an objection. Complete this form and submit it to the Information Officer at info@altimax.co.za, or at the postal or physical address set out in section 13 of the Altimax POPIA Manual. An objection may also be made telephonically, in which case Altimax will record it and make the recording and a transcription available to you on request.

A. PARTICULARS OF THE RESPONSIBLE PARTY

Detail	Particulars
Responsible party	Altimax (Pty) Ltd
Information Officer	A Carstens
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

B. PARTICULARS OF THE DATA SUBJECT

Field	Detail
Full names and surname, or registered name	
Identity or registration number	
Residential, postal or business address	
Email address	
Contact numbers — telephone / cellular	

C. PARTICULARS OF THE PERSON LODGING THE OBJECTION ON BEHALF OF THE DATA SUBJECT

Complete this part only if you are not the data subject. Proof of the capacity in which you are acting must be attached.

Field	Detail
Full names and surname	
Identity number	
Capacity in which the objection is lodged	
Email address	
Contact numbers — telephone / cellular	

D. THE PROCESSING OBJECTED TO

Field	Detail
Describe the personal information concerned	
Describe the processing objected to	

What the objection is directed at

Mark the applicable box with an X. You may mark both if they apply.

The objection is directed at	Mark
Processing of my personal information in terms of section 11(1)(d), (e) or (f) of POPIA	
Processing of my personal information for the purposes of direct marketing	

E. REASONS FOR THE OBJECTION

Set out the reasons, relating to your particular situation, on which the objection is based. If the space provided is inadequate, continue on a separate page and attach it, indicating the number of pages attached.

Reasons

Number of additional pages attached _

Signed at _____

on this __ *day of* ____ *20*

Signature of data subject or person lodging the objection _____

ANNEXURE B — FORM 2

REQUEST FOR CORRECTION OR DELETION OF PERSONAL INFORMATION, OR DESTRUCTION OR DELETION OF A RECORD OF PERSONAL INFORMATION

(Section 24(1) of the Protection of Personal Information Act, 2013 — Regulation 3)

Note: There is no charge for making this request. Complete this form and submit it to the Information Officer at info@altimax.co.za, or at the postal or physical address set out in section 13 of the Altimax POPIA Manual. The request may also be made telephonically, in which case Altimax will record it and make the recording and a transcription available to you on request. Altimax will inform you of the action taken within 30 days of receipt.

A. PARTICULARS OF THE RESPONSIBLE PARTY

Detail	Particulars
Responsible party	Altimax (Pty) Ltd
Information Officer	A Carstens
Email	info@altimax.co.za

B. PARTICULARS OF THE DATA SUBJECT

Field	Detail
Full names and surname, or registered name	
Identity or registration number	
Residential, postal or business address	
Email address	
Contact numbers — telephone / cellular	

C. PARTICULARS OF THE PERSON MAKING THE REQUEST ON BEHALF OF THE DATA SUBJECT

Complete this part only if you are not the data subject. Proof of the capacity in which you are acting must be attached.

Field	Detail
Full names and surname	
Identity number	
Capacity in which the request is made	
Email address	
Contact numbers — telephone / cellular	

D. THE REQUEST

Mark the applicable box or boxes with an X and complete the corresponding detail below.

I request that Altimax	Mark
Correct or delete personal information about me that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully	
Destroy or delete a record of personal information about me that Altimax is no longer authorised to retain	

Field	Detail
Describe the personal information or record concerned	
Describe the correction, destruction or deletion requested	
Reasons for the request	

E. SUPPORTING DOCUMENTATION

Attach any documentation supporting the request, and indicate the number of pages

attached.

Number of additional pages attached _

Signed at _____

on this __ *day of* ____ *20*

Signature of data subject or person acting on their behalf _____

ANNEXURE C — VERSION CONTROL

Version	Date	Nature of revision	Approved by
1.0	October 2026	First issue of the Altimax POPIA Manual, incorporating the privacy notice required by section 18 of POPIA and a summary of the compliance framework required by regulation 4 of the POPIA Regulations as amended on 17 April 2025	A Carstens

Altimax (Pty) Ltd | Registration number 2003/017795/07

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