

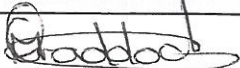


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POLICY STATEMENT AND MANUAL

PROTECTION OF PERSONAL INFORMATION AND THE RETENTION OF DOCUMENTS

COMPILED BY:

| TITLE | SIGNATURE | DATE |
|----------------------------------|--|------------|
| Information Officer (G Craddock) |  | 21-06-2021 |

ACCEPTED AND APPROVED BY:

| TITLE | SIGNATURE | DATE |
|-----------------------|-----------|------------|
| Chairperson (R Maila) | | 21-06-2021 |

EFFECTIVE DATE: 01 JULY 2021

Southern African Coal Processing Society (hereinafter referred to as "SACPS") (Registration number: 2009/015236/08)

Last modified date: 19 June 2021

Directors: M Cresswell, J Jacobs, G Lok, D Reddy
Committee: Chairperson: R Maila, Secretary: G Craddock, Treasurer: G Lok,
 S Bada, E Bekker, V Buthelezi, Q Campbell, M Craddock, M Cresswell, K du Plessis,
 J Jacobs, L Johnson, D Reddy, R Roche, J Scholtz, J Strydom-CTC, C Swanepoel, J Voges, A Williams

SACPS POLICY: PROTECTION OF PERSONAL INFORMATION AND THE RETENTION OF DOCUMENTS

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1. Protection of Personal Information Act, 4 Of 2013 (SACPS)

1.1 Introduction

SACPS is a non-profit company functioning within the Coal Processing sector, that is obligated to comply with The Protection of Personal Information Act 4 of 2013. POPI requires SACPS to inform their clients as to the manner in which their personal information is used, disclosed and destroyed. SACPS is committed to protecting its client's privacy and ensuring that their personal information is used appropriately, transparently, securely and in accordance with applicable laws. The Policy sets out the manner in which SACPS deals with its client's personal information as well as stipulates the purpose for which said information is used. The Policy is made available on SACPS company website www.sacoalprep.co.za and by request from SACPS office. The Policy is drafted in conjunction with the Financial Intermediary Association's ("FIA") Protection of Personal Information Notice.

1.2 Personal Information Collected

Section 9 of POPI states that "Personal Information may only be processed if, given the purpose for which it is processed, it is adequate, relevant and not excessive." SACPS collects and processes client's personal information pertaining to the client's Membership and Invoice needs. The type of information will depend on the need for which it is collected and will be processed for that purpose only. Whenever possible, SACPS will inform the client as to the information required and the information deemed optional. Examples of personal information we collect include, but is not limited to:

- 1.2.1 The Client's name, surname, address, postal code, work address, work contact details, qualifications and work experience. SACPS suppliers will be subject to the same regulations as applicable to SACPS. With the client's consent, SACPS may also supplement the information provided with information SACPS receives from other providers in order to offer a more consistent and personalized experience in the client's interaction with SACPS. For purposes of this Policy, clients include potential and existing clients.

1.3 The Usage of Personal Information

The Client's Personal Information will only be used for the purpose for which it was collected and as agreed. This may include:

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- 1.3.1 Providing products or services to clients and to carry out the transactions requested
- 1.3.2 For membership purposes
- 1.3.3 For invoicing purposes
- 1.3.4 Confirming, verifying and updating client details
- 1.3.5 Conducting market or customer satisfaction research
- 1.3.6 For audit and record keeping purposes
- 1.3.7 In connection with legal proceedings
- 1.3.8 Providing SACPS services to clients, to render the services requested and to maintain and constantly improve the relationship
- 1.3.9 Providing communication in respect of SACPS and regulatory matters that may affect clients; and
- 1.3.10 In connection with and to comply with legal and regulatory requirements or when it is otherwise allowed by law.
- 1.3.11 According to section 10 of POPI, personal information may only be processed if certain conditions, listed below, are met along with supporting information for SACPS processing of Personal Information:
 - The client's consents to the processing: consent is obtained from clients during the introductory, appointment and needs analysis stage of the relationship;

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1.4 Disclosure of Personal Information

- 1.4.1 SACPS may disclose a client's personal information to approved product supplier or third-party service providers whose services or products SACPS elects to use.
- 1.4.2 SACPS may also share client personal information with and obtain information about clients from third parties for the reasons already discussed above.
- 1.4.3 SACPS may also disclose a client's information where it has a duty or a right to disclose in terms of applicable legislation, the law, or where it may be deemed necessary in order to protect SACPS rights.

1.5 Safeguarding Client Information

- 1.5.1 It is a requirement of POPI to adequately protect personal information. SACPS will continuously review its security controls and processes to ensure that personal

1.6 Information is Secure

- 1.6.1 The SACPS Information Officer is Gerda Craddock whose details are available below and who is responsible for the compliance with the conditions of the lawful processing of personal information and other provisions of POPI. She is assisted by Gerrit Lok who will function as the Group's Deputy Information Officer
- 1.6.2 This policy has been put in place throughout SACPS
- 1.6.3 Each new employee/independent contractor will be required to sign a CONTRACT containing relevant consent clauses for the use and storage of client's personal information
- 1.6.4 SACPS archived client information is stored at 41 Basson Drive, Glenvista, Johannesburg, 2091, which is also governed by POPI, access to retrieve information is limited to authorized personal.

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- 1.6.5 SACPS product suppliers, insurers and other third-party service providers will be required to sign a service level agreement guaranteeing their commitment to the Protection of Personal Information; this is however an ongoing process that will be evaluated as needed.
- 1.6.6 All electronic files or data are backed up on Microsoft One drive and Google Drive which is also responsible for system security that protects third party access and physical threats.
- 1.7 Access and Correction of Personal Information

Clients have the right to access the personal information SACPS holds about them. Clients also have the right to ask SACPS to update, correct or delete their personal information on reasonable grounds. Once a client objects to the processing of their personal information, SACPS may no longer process said personal information. SACPS will take all reasonable steps to confirm its clients' identity before providing details of their personal information or making changes to their personal information.

The details of SACPS'S Information Officer and Head Office are as follows:

Information Officer: Gerda Craddock
Telephone Number: 0798726403
E-Mail Address: info@sacoalprep.co.za

Deputy Information Officer: Devraj Reddy
Telephone Number: 0836090194
E-Mail Address: Devraj.Reddy@exxaro.com
Registered Office: 41 Basson Drive
Glenvista
Johannesburg

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1.8 Amendments to this Policy

Amendments to, or a review of this Policy, will take place on an ad hoc basis or at least once a year. Clients are advised to access SACPS'S website periodically to keep abreast of any changes. Where material changes take place, clients will be notified directly, or changes will be stipulated on the SACPS website.

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2. Policy on the Retention & Confidentiality of Documents, Information and Electronic Transactions

2.1 Purpose

2.1.1 To exercise effective control over the retention of documents and electronic transactions:

2.1.1.1 as prescribed by legislation; and

2.1.1.2 as dictated by business practice.

2.1.2 Documents need to be retained in order to prove the existence of facts and to exercise rights the Company may have. Documents are also necessary for defending legal action, for establishing what was said or done in relation to business of the Company and to minimize the Company's reputational risks.

2.1.3 To ensure that the Company's interests are protected and that the Company's and clients' rights to privacy and confidentiality are not breached.

2.1.4 Queries may be referred to the Company Secretary.

2.2 Scope and Definitions

2.2.1 All documents and electronic transactions generated within and/or received by the Company.

2.2.2 Definitions:

2.2.2.1 Clients includes, but are not limited to, members, debtors, creditors as well as the affected personnel and/or departments related to a service division of the Company.

2.2.2.2 Confidential Information refers to all information or data disclosed to or obtained by the Company by any means whatsoever.

2.2.2.3 Constitution: Constitution of the Republic of South Africa Act, 108 of 1996.

2.2.2.4 Data refers to electronic representations of information in any form.

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2.2.2.5 Documents include books, records, or accounts and any information that has been stored or recorded electronically, photographs, SACPS ally, magnetically, mechanically, electro-mechanically or optically, or in any other form.

2.2.2.6 ECTA: Electronic Communications and Transactions Act, 25 of 2002.

2.2.2.7 Electronic signature refers to data attached to, incorporated in, or logically associated with other data and which is intended by the user to serve as a signature.

2.2.2.8 Electronic transactions include e-mails sent and received.

2.2.2.9 PAIA: Promotion of Access to Information Act, 2 of 2000.

2.3 Access to Documents

2.3.1 All Company and client information must be dealt with in the strictest confidence and may only be disclosed, without fear of redress, in the following circumstances (also see clause 4.2 below):

2.3.1.1 where disclosure is under compulsion of law

2.3.1.2 where there is a duty to the public to disclose

2.3.1.3 where the interests of the Company require disclosure and

2.3.1.4 where disclosure is made with the express or implied consent of the client.

2.4 Disclosure to 3rd Parties

2.4.1 All employees have a duty of confidentiality in relation to the Company and clients.

2.4.1.1 Information on clients:

Our clients' right to confidentiality is protected in the Constitution and in terms of ECTA. Information may be given to a 3rd party if the client has consented in writing to that person receiving the information.

2.4.1.2 Requests for company information:

These are dealt with in terms of PAIA, which gives effect to the constitutional right of access to information held by the State or any person (natural and juristic) that is required for the exercise or protection of rights. Private bodies, like the Company, must however refuse access to records if disclosure would constitute an action for breach of the duty of secrecy owed to a third party. – In terms hereof, requests must be made in writing on the prescribed form to the

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Company Secretary, who is also the Information Officer in terms of PAIA. The requesting party must state the reason for wanting the information.

The Company's manual in terms of PAIA, which contains the prescribed forms and details is available on the intranet and the SACPS website <http://www.sacoalprep.co.za>

2.4.2 The Company views any contravention of this policy very seriously and any employees/independent contractors who are guilty of contravening the policy will be subject to disciplinary procedures, warnings, which may lead to the dismissal of any guilty party.

2.5 Storage of Documents

2.5.1 Hard Copies

2.5.1.1 Documents are stored at information officer's premises

2.5.1.2 Companies Act, No 71 of 2008:

With regard to the Companies Act, No 71 of 2008 and the Companies Amendment Act No 3 of 2011, hard copies of the documents mentioned below must be retained for 7 years:

- Any documents, accounts, books, writing, records or other information that a company is required to keep in terms of the Act
- Notice and minutes of all meeting, including resolutions adopted and documents
- Copies of reports presented at the annual general meeting of the company
- Copies of annual financial statements required by the Act
- Copies of accounting records as required by the Act
- Record of directors and past directors, after the director has retired from the company
- Minutes and resolutions of directors' meetings, audit committee and directors' Committees

Copies of the documents mentioned below must be retained indefinitely:

- Registration certificate
- Memorandum of Incorporation and alterations and amendments
- Rules
- Register of company secretary and auditors and

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2.5.1.3 Consumer Protection Act, No 68 of 2008:

The Consumer Protection Act seeks to promote a fair, accessible and sustainable marketplace and therefore requires a retention period of 3 years for information provided to a consumer such as:

- Full names, physical address, postal address and contact details
- ID number and registration number
- Contact details of public officer in case of a juristic person
- Service rendered
- Cost to be recovered from the consumer
- Frequency of accounting to the consumer
- Amounts, sums, values, charges, fees, remuneration specified in monetary terms
- Record of advice furnished to the consumer reflecting the basis on which the advice was given

5.1.4. Financial Intelligence Centre Act, No 38 of 2001:

Section 22 and 23 of the Act require a retention period of 5 years for the documents and records of the activities mentioned below:

- Whenever an accountable transaction is concluded with a client, the institution must keep record of the identity of the client
- If the client is acting on behalf of another person, the identity of the person on whose behalf the client is acting and the client's authority to act on behalf of that other person
- If another person is acting on behalf of the client, the identity of that person and that other person's authority to act on behalf of the client
- The manner in which the identity of the persons referred to above was established
- The nature of that business relationship or transaction
- In the case of a transaction, the amount involved and the parties to that transaction
- All accounts that are involved in the transactions concluded by that accountable institution in the course of that business relationship and that single transaction
- The name of the person who obtained the identity of the person transacting on behalf of the accountable institution
- Any document or copy of a document obtained by the accountable institution.
- These documents may also be kept in electronic format.

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2.5.1.4 Tax Administration Act, No 28 of 2011:

Section 29 of the Tax Administration Act, states that records of documents must be retained to:

- Enable a person to observe the requirements of the Act
- Are specifically required under a Tax Act by the Commissioner by the public notice
- Will enable SARS to be satisfied that the person has observed these requirements.

Section 29(3)(a) requires a retention period of 5 years, from the date of submission for taxpayers that have submitted a return and an indefinite retention period, until the return is submitted, then a 5-year period applies for taxpayers who were meant to submit a return.

Section 29(3)(b) requires a retention period of 5 years from the end of the relevant tax period for taxpayers who were not required to submit a return, but had capital gains/losses or engaged in any other activity that is subject to tax or would be subject to tax but for the application of a threshold or exemption.

Section 32(a) and (b) require a retention period of 5 years but records must be retained until the audit is concluded or the assessment or decision becomes final, for documents indicating that a person has been notified or is aware that the records are subject to an audit or investigation and the person who has lodged an objection or appeal against an assessment or decision under the TAA.

2.5.1.5 Income Tax Act, No 58 of 1962:

Schedule 6, paragraph 14(a)-(d) requires a retention period of 5 years from the date of submission or 5 years from the end of the relevant tax year, depending on the type of transaction for documents pertaining to:

- Amounts received by that registered micro business during a year of assessment
- Dividends declared by that registered micro business during a year of assessment
- Each asset as at the end of a year of assessment with cost price of more than R 10 000
- Each liability as at the end of a year of assessment that exceeded R 10 000.

2.5.1.6 Value Added Tax Act, No 89 of 1991:

Section 15(9), 16(2) and 55(1)(a) of the Value Added Tax Act and Interpretation Note 31, 30 March requires a retention period of 5 years from the date of submission of the return for the documents mentioned below:

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- Where a vendor's basis of accounting is changed the vendor shall prepare lists of debtors and creditors showing the amounts owing to the creditors at the end of the tax period immediately preceding the changeover period
- Importation of goods, bill of entry, other documents prescribed by the Custom and Excise Act and proof that the VAT charge has been paid to SARS
- Vendors are obliged to retain records of all goods and services, rate of tax applicable to the supply, list of suppliers or agents, invoices and tax invoices, credit and debit notes, bank statements, deposit slips, stock lists and paid cheques
- Documentary proof substantiating the zero rating of supplies
- Where a tax invoice, credit or debit note, has been issued in relation to a supply by an agent or a bill of entry as described in the Customs and Excise Act, the agent shall maintain sufficient records to enable the name, address and VAT registration number of the principal to be ascertained.

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2.5.2 Electronic Storage

2.5.2.1 Scanned documents: If documents are scanned, the hard copy must be retained for as long as the information is used or for 1 year after the date of scanning,

2.5.2.2 Section 51 of the Electronic Communications Act No 25 of 2005 requires that personal information and the purpose for which the data was collected must be kept by the person who electronically requests, collects, collates, processes or stores the information and a record of any third party to whom the information was disclosed must be retained for a period of 1 year or for as long as the information is used. It is also required that all personal information which has become obsolete must be destroyed.

2.6 Destruction of Documents

2.6.1 Documents may be destroyed after the termination of the retention period.

2.6.2 Each department is responsible for attending to the destruction of its documents, which must be done on a regular basis. Files must be checked in order to make sure that they may be destroyed and to ascertain if there are important original documents in the file. Original documents must be returned to the holder thereof, failing which, they should be retained by the Company pending such return.

2.6.3 Documents may also be stored off-site, in storage facilities approved by the Company.

2.7 Sources

2.7.1 SAICA Guidelines-Updated October 2013 (also refers to the Banks Act and Insolvency Act)

2.7.2 Companies Act, 61/1973

2.7.3 Income Tax Act, 58/1962

2.7.4 Financial Intelligence Centre Act, 38/2001

2.7.5 ECTA, 25/2002

2.7.6 RICA, 70/2002

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- 2.7.7 National Credit Act, 34/2005
- 2.7.8 Value-Added Tax Act, 89/1991
- 2.7.9 POPI, 4/2013
- 2.7.10 Prescription Act, 68/1969
- 2.7.11 Legal advice (Juta)
- 2.7.12 Standard Practice (Juta); and
- 2.7.13 Companies Amendment Act 3/2011
- 2.7.14 Companies Regulations 2011
- 2.7.15 Tax Administration Act, 28/2011

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