



Certified Master Accountants (Pty) Ltd.

Professional Accountants

"In pursuit of Excellence"

CMA Office & Conference Park
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Tel: (011) 315 0215
Company Reg. No. 2007/035865/07

Personal Information Protection Notice

Aim and Purpose

We value your privacy and would like to be transparent about the personal information we process when interacting with you. With this Personal Information Protection Notice, we inform you and provide you with an overview of how we process your personal information and by doing so we are fulfilling our notification obligation.

We are committed to manage and process your personal information in accordance with the applicable privacy and information protection law provisions, which specifically provides for the lawful, fair and transparent processing of your personal information for specified, explicit and legitimate purposes in a reasonable manner that does not infringe on your right to privacy.

We recognise and are committed to protect your fundamental rights and freedoms, more specifically your right to privacy which includes the right to the protection against the unlawful collection, retention, dissemination and use of personal information.

A. Why do we Collect and Process Personal Information?

We collect and process personal information for the below purposes including but not limited to:

- managing our supplier and service provider relationships;
- recruitment and selection procedures;
- managing our relationship with our employees; and
- managing our other stakeholder relationships.

B. Personal Information Collected and Processed

'Personal information' is information which relates to an identified or identifiable natural person or a juristic person, by means of an identifying factor and subject to the applicable data protection laws. The personal information we collect, and process may differ depending on our purpose of collecting and processing your personal information. We may collect and process your personal information subject to the purpose above, which include but are not limited to:

Directors:
Our list of directors is available on request from
mbasecretarial@mbainc.co.za

Member:
ATC135



Individual Member of:



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| General Personal Information: | Full name and identifying details (including identity or passport numbers) |
| | Contact details, including telephone numbers, email addresses etc. |
| | Gender |
| | Contact Details, including but not limited to telephone number, email address, fax number, physical address, postal address etc. |
| | Video- and voice recordings |
| | Income tax numbers |
| | VAT numbers |
| | Company details |
| | Bank account details (high risk) |
| Special Personal Information: <i>(We will collect and process special personal information only for specific purposes and only with your consent.)</i> | Race or ethnic origin |
| | Health |
| | Criminal behaviour |
| | Biometric |
| | Personal information of children |

C. Lawful Processing of Personal Information

We only process your personal information, if such:

- Processing is necessary to carry out actions for the conclusion or performance of a contract to which you are a party;
- Processing complies with an obligation imposed by law on us e.g. providing information to regulators, professional bodies, supervisory authorities, statutory bodies, law enforcement;
- Processing protects your legitimate interest;
- Processing is necessary for pursuing our or a third parties legitimate request; and/or
- Processing was agreed to by you (or a competent person where you are a child) in the form of a consent.

D. Consequences of Your Refusal to Provide Personal Information

In the event that you refuse to provide or allow us to collect your personal information, where our purpose for such collection is based on a contractual requirement, legal obligation and/or our legitimate interest, it could hinder our ability to perform our duties and responsibilities.

E. Persons who will Access your Personal Information

Our employees will have access to your personal information to administer and manage our inclusive services and our various stakeholder relationships. Your personal information will further be shared with third parties, subject to the purpose of us collecting and processing your information, including but not limited to:

- Operators, who process personal information for us in terms of a contract or mandate, without coming under our direct authority e.g. service providers etc.;
- Government agencies and law enforcement.

F. Transfers to Third Countries

Transfer of Personal Information outside of the European Economic Area (“EEA”) in terms of the GDPR or outside of the Republic of South Africa (“RSA”) in terms of the POPIA. We may transfer your personal information to recipients who may carry out services on our behalf (including our entities) located in countries outside of the EEA or RSA, we aim to only transfer your personal information under such circumstances if the relevant third country or international organisation can provide a similar level of protection of personal information as POPIA and GDPR.

In the event in which we transfer your personal information to a country where the data privacy laws are not equivalent to those in the EEA or RSA, we will take all necessary steps to protect your personal information in accordance with applicable data privacy laws.

G. Protection and Retention of your Personal Information

We will take the necessary steps to secure the integrity and confidentiality of personal information in our possession and under our control by taking appropriate, reasonable technical and organisational measures to prevent loss of, damage to or unauthorised destruction of your personal information and unlawful access to or processing of personal information, regardless of the format in which it is held.

We will retain your personal information for a period as required to achieve the purpose of which the personal information was collected initially or subsequently processed, unless retention is required or authorised by applicable law, or we reasonably require the records for lawful purposes related to our functions or activities, or is required by a contract or you (or a competent person where you are a child) has consented to the retention of the record.

We may retain your personal information for periods longer than these periods for historical, statistical or research purposes based on us maintaining appropriate safeguards against the records being used for any other purposes.

In the event in which we used your personal information record to make a decision about you, we shall retain the record for such a period that may be required or prescribed by law or code of conduct or if there is no law of code of conduct, retain the record for a period sufficient to afford you a reasonable opportunity, taking all considerations relating to the use of the personal information into account, to request access to the record.

H. Marketing Activities

We may contact you periodically to provide information regarding our seminars, services and content that may be of interest to you. If the applicable law requires that we receive your consent before we send you certain types of marketing communications, we will only send such communications after receiving your consent.

If you do not wish to receive further marketing communications from us, you can click on the unsubscribe link in the marketing communication to withdraw your consent. Note that all withdrawal of your consent will not affect the lawfulness of processing based on the consent prior to its withdrawal. Upon withdrawal of your consent, we will no longer be able to inform you of our services, publishing topics etc.

I. Receipt of Your Information from a Third Party

In some instances, we may receive your personal information (including your name and contact details) from a third party and we will notify you of our collecting your personal information as soon as reasonably practicable after it has been collected.

J. Laws Authorising or Requiring the Collection of Personal Information

Under certain circumstances we are authorised or required by laws to collect your personal information. These laws include but are not limited to the below and includes their applicable Regulations and Directives etc.:

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| Auditing Professions Act, 26 of 2005 | Income Tax Act, 58 of 1962 |
| Basic Conditions of Employment Act, 75 of 1997 | Occupational Health and Safety Act, 85 of 1993 |
| Companies Act, 71 of 2008 | Non-Profit Organisation Act, 71 of 1997 |
| Compensation of Occupational Injuries and Diseases Act, 130 of 1993 | Skills Development Act, 97 of 1998 |
| Disaster Management Act, 57 of 2002 | Tax Administration Act, 28 of 2011 |
| Employment Equity Act, 55 of 1999 | Value Added Tax Act, 89 of 1991 |

K. Your Rights

POPIA and GDPR guarantees you, as a data subject, certain rights which you may exercise against us where applicable. You have the right to:

- have your personal information **processed** in accordance with the **conditions of lawful processing**;
- be **notified** that your personal information is being **collected**;
- be **notified** that your personal information has been **accessed or acquired by an unauthorised person**;
- request **confirmation** of whether we **hold personal information about you**;
- request the **record or a description** of the personal information we hold about you, including information about the identity of all the third parties or categories of third parties who have or have had access to your information;
- request us to **correct or delete** your personal information in our possession or under our control that is **inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully, or destroy or delete a record** of your personal information that we are **no longer authorised to retain**;
- **object to the processing** of your personal information, subject to

the relevant lawful purpose of processing, on reasonable grounds relating to your particular situation;

- **object to the processing** of personal information for the purposes of **direct marketing**;
- request that the **processing** of your personal information is **restricted** under certain circumstances, subject to applicable law; and
- request that personal information held by us be transferred to another Responsible Party.

Should you wish to **exercise any of the above rights** you may contact the Information Officer.

For **any other requests regarding access to information records** whether created by us or under our control which is **not necessarily personal information related** you may request our PAIA Manual on our website at <https://www.cmaauditors.co.za/>

L. Information Officer

Information Officer: Marius Maritz
Email address: mariusm@mbasa.org

M. Information Regulator and Other Personal Information Supervisory Authorities:

Should you believe that the processing of your personal information is in contravention with applicable data protection laws, you can lodge a complaint with:

- South Africa:
The Information Regulator (South Africa)
Follow link for contact details:
<https://www.justice.gov.za/inforeg/contact.html>
- European Union:
European Data Protection Supervisor (EDPS)
Follow the link for contact details: <https://edps.europa.eu/data-protection/our-role-supervisor/complaints>

N. Changes to Data Protection Notice

We will review this Personal Information Protection Notice and may amend or supplement this Notice from time to time, in accordance with regulatory changes, business strategies and new technology introduced into our operations. We will publish an updated version of this Notice, as and when amendments or supplements have been made on our website.

In some instances, we may receive your personal information (including your name and contact details) from a third party and we will notify you of our collecting your personal information as soon as reasonably practicable after it has been collected.

Should we have previously issued a Personal Information Protection Notice to you in relation to the collection of your personal information including similar categories of personal information or for a similar purpose of collection, we would not have to issue a new Personal Information Protection Notice and will be compliant with Section 5 (a) (i) and 18 of POPI and Article 13 of the GDPR.

O. Enquiries, Requests and/or Concerns

You may address all your enquiries, requests and/or concerns regarding this Notice or relating to the processing of personal information to our Information Officer.

Your sincerely

**Marius Maritz
Information Officer**