



EXTERNAL PRIVACY NOTICE

APT PRACTITIONERS INC

Registration Number:

2022/229777/21

Prepared and compiled in accordance with
Section 18 of the Protection of Personal Information
Act 04 of 2013 (as amended)

Date of revision: **12 December 2025**



Guide to contents	Page
1. Introduction	1
2. What is personal information	1
3. Where and when do we collect personal information	2
4. When will we process your personal information	2
5. When will we process your special personal information	2
6. What information do we collect, and how do we use your information	3
7. How we share your information	4
8. Your rights and obligations	5
9. Changes to our external privacy notice	6
10. Other important information	6
11. Our contact information	6
12. The Information Regulator	7

1. Introduction

In this external privacy notice, reference made to "**APT Practitioners Inc**", "we" or "us" are to **APT Practitioners Inc** and its subsidiary companies.

APT Practitioners Inc recognises its accountability in terms of the Protection of Personal Information Act, 04 of 2013 (hereinafter referred to as "POPIA"), other privacy protection legislation, together with its regulations to all its clients, suppliers, service providers and other third parties. **APT Practitioners Inc** needs to collect personal information from clients, suppliers, service providers to carry out its business.

To maintain a trust relationship with our stakeholders, we are committed to complying with both the spirit and the letter of POPIA, other privacy protection legislation, and to always act with due skill, care, and diligence when dealing with personal information.

2. What is personal information

Personal Information according to POPIA, means information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person, including, but not limited to –

- Information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language, and birth of the person;
- Information relating to the education or the medical, financial, criminal, or employment history of the person;
- Any identifying number, symbol, e-mail address, telephone number, location information, online identifier, or other particular assignment to the person;
- The biometric information of the person;
- The personal opinions, views, or preferences of the person;

- f. Correspondence sent by the person that would reveal the contents of the original correspondence;
- g. The views or opinions of another individual about the person; and
- h. The name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person.

3. Where and when do we collect personal information

- Information you provide to us:
 - **Clients** – information provided directly to us when you engage our services;
 - **Suppliers / Service providers** – information you provide to us when we engage with you to make use of your services and/or products;
- Information based on your use of our products and services;
- Information based on our use of products and services from suppliers and service providers;
- Information based on how you engage or interact with us, such as on social media, and through e-mails, letters, telephone calls, surveys, etc;
- Use of our website (if applicable);
- From third parties affiliated with our services;

Important:

To deliver optimal service and maintain our business relationships, certain personal information is essential. If you do not provide the requested personal data necessary for us to evaluate or fulfil your request, we may be unable to process your request, provide the relevant services, or continue with the proposed business relationship.

Use of website cookies:

Our website may use cookies, which are small files stored on your browser, to help it run smoothly, remember your preferences, and gather anonymous usage data. You can block cookies by changing your browser settings, but doing so might limit access to some features. If you don't block them, we'll automatically use cookies when you visit, and by accepting or not rejecting them, you agree we may use any personal information they collect, as outlined in this policy.

4. When will we process your personal information

We will only process your personal information for lawful purposes relating to our business if the following circumstances apply:

- You have **consented** thereto, or if you are a child, and a competent person (such as a parent or guardian) has consented thereto on your behalf;
- a person legally authorised by you, or a court, has **consented** thereto;
- It is necessary to conclude or perform under a **contract** we have with you;
- The **law** requires or permits it; and/or
- It is required to protect or pursue your, our, or a third party's **legitimate interest**;

5. When will we process your special personal information

Special personal information refers to the following categories of information:

- Religious and philosophical beliefs;

- Race;
- Ethnic origin;
- Trade union membership;
- Political beliefs;
- Health including physical or mental health, disability, and medical history;
- Biometric information;
- Criminal behaviour where it relates to the alleged commission of any offence or the proceedings relating to that offence.

We will process special personal information in the following instances:

- You have **consented** to the processing (in circumstances where we are legally obliged to obtain your consent); or
- It is necessary to exercise or defend a right or obligation in **law**; or
- It is necessary to comply with an **international legal obligation of public interest**; or
- It is for certain **historical, research, or statistical purposes** that would not adversely affect your privacy; or
- You have **deliberately made your personal information public**.

6. What information do we collect, and how do we use your information

Kindly note that the following list is not comprehensive. It sets out the main purposes and data elements collected by **APT Practitioners Inc.**

Data Subjects	Purpose of processing (Why we process the personal information)	Data elements (The personal information we process)
Clients	We need your information: • To provide you with our financial and tax advisory service offering; • To identify and distinguish your business; • For legal and regulatory compliance including SARS and FICA; • For tax related purposes; • To communicate with you and to send you necessary documentation and reports, etc.; • To reach you for service-related communication; • For quoting and invoicing (billing purposes); • To process payments; • To verify your identity. • To meet our operational needs; • To keep accurate records and conduct internal audits	Identifying information , such as: - Entity Name and trading as name or Individual's Name and Surname - Entity registration number or Individual's identity number Contact information , such as: - E-mail, postal and/or physical address - Contact numbers (landline and/or mobile) Transaction information , such as: - Contact person's details - Contact person's designation - VAT numbers - Service delivery addresses and related details Financial Information , such as: - Financial Statements and other financial and/or tax related documents (like Banking Statements, IRP5, Medical Aid, Retirement Annuities and Investment Tax Certificates)

Data Subjects	Purpose of processing (Why we process the personal information)	Data elements (The personal information we process)
Suppliers / Service Providers	We need your information: - To process purchase orders; - For service procurement; - For communication purposes; - To identify and distinguish your business; - For legal and regulatory compliance; - For tax related purposes; - For payment purposes. - To meet our operational needs; - To keep accurate records and conduct internal audits.	Identifying information , such as: - Entity Name and trading as name or Individual's Name and Surname - Entity registration number or Individual's identity number Contact information , such as: - E-mail, postal and/or physical address - Contact numbers (landline and/or mobile) Transaction information , such as: - Contact person's details - Contact person's designation - VAT numbers - Invoicing required details Financial Information , such as: - Banking and account details

7. How we share your information

We may employ third-party companies and individuals to facilitate our service, to provide the service on our behalf, to perform service-related services, to provide security and IT infrastructure, to help us manage our business or to assist us in analysing how our service is used.

These third parties may have access to your personal information, but only to perform these tasks on our behalf and are obligated not to disclose or use it for any other purpose. We value your personal information, and our service providers are closely selected to ensure that they comply with the relevant safeguards and technical measures in relation to your personal information.

We may also use third-party service providers to monitor and analyse the use of our service.

We may also disclose your information:

- Where we have a duty or a right to disclose in terms of law or industry codes;
- Where we believe it is necessary to protect our rights.

Legal Disclosures:

We may need to share your information when we believe it is required by law, legal process or to help protect the rights and safety of you, us, or others. We attempt to notify members about legal demands for their data when appropriate in our judgment unless prohibited by law or court order or when the request is an emergency. We may dispute such demands when we believe, at our discretion, that the requests are overbroad, vague, or lack proper authority, but we do not promise to challenge every demand.

8. Your rights and obligations

Data Retention:

We keep most of your personal information while we still have a purpose, we need to provide you with services or where we are legally obligated to do so.

We will also keep your information where you have agreed for us to do so, or have given your consent that we are allowed to do so.

We keep some of your information even after our business relationship has terminated, if it is reasonably necessary to comply with our legal obligations, meet regulatory requirements, resolve disputes, maintain security, prevent fraud and abuse, enforce our other user agreements, or fulfil your request to object to our processing of your information.

You have rights in connection with your personal information. You have many choices about how your information is collected, used, and shared.

Your rights:

In certain circumstances, by law, you have the right to:

- **Request access to your information:** You will be able to ask us what information we have about you as well as ask for a copy of this information. This should be done on request to anrico@aptprac.co.za. There are some exemptions, which means you may not always receive all the information we process. When we can give you a copy it might be done at a certain fee, which will also be communicated to you at the time of your query.
- **Change or correct information:** You have the right to ask us to rectify information you think is inaccurate. You also have the right to ask us to complete information you think is incomplete.
- **Delete information:** You can ask us to delete or remove personal information under certain circumstances.
- **Object to processing:** You can do this where we are relying on your legitimate interest, public interest, or our legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground. You also have the right to object where we are processing your data for direct marketing purposes or where you have given your consent for the specific processing and you want to retract your consent. Retracting your consent does not invalidate the information we lawfully processed while we had your consent to do so.
- **Request the restriction of processing:** You can ask us to suspend the processing of personal data about you, for example, if you want us to establish its accuracy or the reason for processing it.

9. Changes to our external privacy notice

Changes to the privacy notice apply to your use of our service. We may modify this privacy notice from time to time, as required by changes in legislation. When material changes are made, we will provide notice thereof, to provide you the opportunity to review the changes before they become effective.

You acknowledge that your continued use of our services after we publish our changes to this privacy notice means that the collection, use, and sharing of your personal information is subject to the updated privacy notice.

10. Other important information

Security:

We have put in place appropriate security measures to prevent your data from being accidentally lost, used, or accessed in an unauthorised way, altered, or disclosed. In addition, we limit access to your personal information on a business need-to-know basis, and subject to a duty of confidentiality.

Transborder information transfers:

Generally, we do not transfer your personal information to another country. However, in certain cases this may be necessary, for example, when our suppliers are based outside South Africa or when the service we provide involves a foreign party. Such transfers will only take place if:

- They are essential to the nature of the transaction, and
- They comply with the requirements of POPIA and/or other applicable South African laws.

When we do transfer your information across South African borders, we will take steps to ensure that the country or organisation receiving it has strong safeguards in place. This includes:

- Ensuring the destination country's laws offer similar protection to POPIA,
- Confirming that binding corporate rules are in place, or
- Relying on legal agreements that guarantee your information is handled securely and respectfully.

Use of cloud-based software:

We use trusted software tools such as Microsoft 365 or Google Business to support our business operations and store personal information. These tools may store data on servers located outside South Africa. We believe these providers offer adequate protection for the personal information we entrust to them.

11. Our contact information

Should you have a query please send an email to:

Our Information Officer:
e-mail address:

Anrico Labuschagne
anrico@aptprac.co.za

12. The Information Regulator

You have the right to lodge a complaint with the South African Information Regulator. See the Information Regulator contact details below.

Physical Address:	Woodmead North Office Park 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Website:	https://inforegulator.org.za/
POPIA Complaints e-mail:	POPIAComplaints@inforegulator.org.za
PAIA Complaints e-mail:	PAIAComplaints@inforegulator.org.za
General enquiries e-mail:	enquiries@inforegulator.org.za