

POPIA COMPLIANCE POLICY

Effective Date: [01/07/2025]

Last Reviewed: [13/05/2025]

1. PURPOSE

This policy outlines Gravity Accounting Solutions (Pty) Ltd commitment to complying with the Protection of Personal Information Act (No. 4 of 2013) ("POPIA"), ensuring that all personal information processed by the company is protected, and handled lawfully, responsibly, and transparently.

2. SCOPE

This policy applies to all employees, contractors, service providers, and any other third parties who process personal information on behalf of Gravity Accounting Solutions (Pty) Ltd.

3. DEFINITIONS

- **Personal Information:** Any information relating to an identifiable, living natural person, and where applicable, an identifiable, existing juristic person.
- **Processing:** Any operation or activity concerning personal information, including collection, receipt, storage, updating, retrieval, use, dissemination, or destruction.
- **Data Subject:** The person to whom the personal information relates.
- **Responsible Party:** Gravity Accounting Solutions (Pty) Ltd, who determines the purpose and means of processing personal information.

4. COMPLIANCE OFFICER

Jacquilene Rossouw, has been appointed as the Information Officer in terms of POPIA. The Compliance Officer is responsible for:

- Ensuring compliance with the provisions of POPIA;
- Handling requests made to the company in terms of POPIA;
- Working with the Regulator in relation to investigations.
- Ensure inhouse training of the POPIA Act for all employees.

5. PRINCIPLES OF LAWFUL PROCESSING

Gravity Accounting Solutions (Pty) Ltd commits to processing personal information in accordance with the following POPIA principles:

- Accountability
- Processing limitation
- Purpose specification
- Further processing limitation
- Information quality
- Openness
- Security safeguards
- Data subject participation

6. COLLECTION OF PERSONAL INFORMATION

Gravity Accounting Solutions (Pty) Ltd will collect personal information only for legitimate, specific, and clearly defined purposes related to its business activities.

7. USE AND DISCLOSURE OF PERSONAL INFORMATION

- Personal information will only be used for the purposes for which it was collected.
- Information will not be disclosed to third parties without consent, except where required by law or contract.

8. SECURITY MEASURES

Gravity Accounting Solutions (Pty) Ltd will implement appropriate technical and organizational measures to:

- Protect personal information against loss, damage, or unauthorized access.
- Regularly review security policies and controls.

Measures include:

- Firewalls;
- Malicious software protection and update protocols;
- Logical and physical access control;
- Encryption and backing up of data;
- Secure configuration of hardware and software making up the IT infrastructure;
- Staff Awareness and training

9. RETENTION AND DESTRUCTION OF INFORMATION

- Personal information will not be retained longer than necessary.
- When no longer required, it will be securely destroyed or anonymized.

10. DATA SUBJECT RIGHTS

Gravity Accounting Solutions (Pty) Ltd respects the rights of data subjects, including the right to:

- Access their personal information.
- Request correction or deletion.
- Object to processing.

Requests can be submitted to the Information Officer at:

Email: jackie@gravityaccsolutions.co.za

Phone: +27 (0)41 271 0205

11. TRAINING AND AWARENESS

All employees will receive training on POPIA and the importance of protecting personal information.

12. BREACH NOTIFICATION

In the event of a data breach, Gravity Accounting Solutions (Pty) Ltd will notify the Compliance Officer and affected data subjects as required under POPIA.

The Employee and/or Contractor must note that should they fail to adhere to this policy, they may be disciplined and/or dismissed and may face action brought by the Information Regulator which may see them liable to face a fine or imprisonment.

13. REVIEW OF POLICY

This policy will be reviewed annually or whenever there are significant changes in the company's operations or in the law.