



013 140 0156  
[info@lemon-salt.co.za](mailto:info@lemon-salt.co.za)  
[www.lemon-salt.co.za](http://www.lemon-salt.co.za)  
5 Dolerite Crescent, Middelburg,  
Mpumalanga, 1050

## PAIA MANUAL


# Prepared in terms of Section 51 of the Promotion of Access to Information Act 2 of 2000 (as amended)

|  |                                                                                                                                                                              |                |                |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  | <b>Physical Address:</b> 5 Dolerite Crescent,<br>Five @ Dolerite, Middelburg, 1055<br>Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br>013 10 0156 | Document No.:  | PM001          |
|  |                                                                                                                                                                              | Department     | Administration |
|  |                                                                                                                                                                              | Created by     | NN Leshaba     |
|  |                                                                                                                                                                              | Date:          | 01/06/2025     |
|  |                                                                                                                                                                              | Revision Date: | 25/06/2026     |
|  |                                                                                                                                                                              | Reviewed by:   | NJ Leshaba     |
|  |                                                                                                                                                                              | Approved by:   | M Theunis      |
|  |                                                                                                                                                                              | Page           | Page 1 of 13   |



## TABLE OF CONTENTS

|                                                                                                                        |    |
|------------------------------------------------------------------------------------------------------------------------|----|
| 1. LIST OF ACRONYMS AND ABBREVIATIONS .....                                                                            | 3  |
| 2. PURPOSE OF PAIA MANUAL.....                                                                                         | 4  |
| 3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF LEMONSALT (PTY) LTD.....                                           | 5  |
| 4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE .....                                                | 6  |
| 5. CATERGORIES OF RECORDS OF LEMONSALT (PTY) LTD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS .....   | 8  |
| 6. DESCRIPTION OF THE RECORDS OF LEMONSALT (PTY) LTD WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION..... | 9  |
| 7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT .....    | 10 |
| 8. PROCESSING OF PERSONAL INFORMATION .....                                                                            | 11 |
| 9. AVAILABILITY OF THE MANUAL.....                                                                                     | 13 |
| 10. UPDATING OF THE MANUAL .....                                                                                       | 13 |

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page 2 of 13   |


## 1. LIST OF ACRONYMS AND ABBREVIATIONS

- |     |             |                                                                   |
|-----|-------------|-------------------------------------------------------------------|
| 1.1 | “MD”        | Managing Director                                                 |
| 1.2 | “DIO”       | Deputy Information Officer                                        |
| 1.3 | “IO”        | Information Officer                                               |
| 1.4 | “The Body”  | LemonSalt (Pty) Ltd                                               |
| 1.5 | “Minister”  | Minister of Justice and Correctional Services                     |
| 1.6 | “PAIA”      | Promotion of Access to Information Act No. 2 of 2000 (as amended) |
| 1.7 | “POPIA”     | Protection of Personal Information Act No.4 of 2013.              |
| 1.8 | “Regulator” | Information Regulator; and                                        |
| 1.9 | “Republic”  | Republic of South Africa                                          |

## 2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to-

- 2.1 Check the categories of records held by a body which are available without a person having to submit a formal PAIA request.
- 2.2 Have a sufficient understanding of how to make a request for access to a record of the body, by providing a description of the subjects on which the body holds records, and the categories of records held on each subject.
- 2.3 Know the description of the records of the body which are available in accordance with any other legislation.
- 2.4 Access all the relevant contact details of the information officer and deputy information officer who will assist the public with the records they intend to access.
- 2.5 Know the description of the guide on how to use PAIA, as updated by the regulator and how to obtain access to it.
- 2.6 Know if the body will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto.
- 2.7 Know the description of the categories of data subjects and of the information or categories of information relating thereto.
- 2.8 Know the recipients or categories of recipients to whom the personal information may be supplied.
- 2.9 Know if the body has planned to transfer or process personal information outside the republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied; and
- 2.10 Know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page 4 of 13   |



### 3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF LEMON SALT (PTY) LTD

#### 8.1 Chief Information Officer

Name: **Nondumiso Nhlanhlehle Leshaba - Managing Director**  
 Tel: +27 13 140 0156  
 Email: [info@lemon-salt.co.za](mailto:info@lemon-salt.co.za)  
 Cell: +27 76 770 2652; +27 76 323 6542

#### 8.2 Deputy Information Officer


Name: **Nhlanhla Jonathan Leshaba**  
 Tel: +27 13 140 0156  
 Email: [njleshaba@lemon-salt.co.za](mailto:njleshaba@lemon-salt.co.za)  
 Cell: +27 79 688 1682

#### 8.3 Access to information general contacts

Email: [info@lemon-salt.co.za](mailto:info@lemon-salt.co.za)

#### 8.4 National or Head Office

Postal Address: 5 Dolerite Crescent, Middelburg, 1055  
 Physical Address: 5 Dolerite Crescent, Middelburg, 1055  
 Telephone: +27 13 140 0156  
 Email: [info@lemon-salt.co.za](mailto:info@lemon-salt.co.za)  
 Website: [www.lemon-salt.co.za](http://www.lemon-salt.co.za)

|                                                                                                                                    |                                                                                                                                                                              |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <b>Physical Address:</b> 5 Dolerite Crescent,<br>Five @ Dolerite, Middelburg, 1055<br>Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br>013 10 0156 | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                              | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                              | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                              | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                              | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                              | Page           | Page 5 of 13   |

## 4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

- 4.1 The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA (“Guide”), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.
- 4.2 The Guide is available in each of the official languages and in braille.
- 4.3 The aforesaid Guide contains the description of-
- 4.3.1 The objects of PAIA and POPIA.
  - 4.3.2 The postal and street address, phone and fax number and, if available, electronic mail address of-
    - 4.3.2.1 The Information Officer of every public body, and
    - 4.3.2.2 Every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA<sup>1</sup> and Section 56 of POPIA<sup>2</sup>.
  - 4.3.3 The manner and form of a request for-
    - 4.3.3.1 access to a record of a public body contemplated in Section 11<sup>3</sup>; and
    - 4.3.3.2 access to a record of a private body contemplated in Section 50<sup>4</sup>.
  - 4.3.4 The assistance available from the IO of a public body in terms of PAIA and POPIA.
  - 4.3.5 The assistance available from the Regulator in terms of PAIA and POPIA.
  - 4.3.6 All remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging-
    - 4.3.6.1 An internal appeal.


<sup>1</sup> Section 17(1) of PAIA- For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.

<sup>2</sup> Section 56(a) of POPIA- Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.

<sup>3</sup> Section 11(1) of PAIA- A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

<sup>4</sup> Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

- a) that record is required for the exercise or protection of any rights.
- b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
- c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page 6 of 13   |

- 4.3.6.2 a complaint to the Regulator; and
- 4.3.6.3 an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body
- 4.3.7 the provisions of sections 14<sup>5</sup> and 51<sup>6</sup> requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual.
- 4.3.8 the provisions of sections 15<sup>7</sup> and 52<sup>8</sup> providing for the voluntary disclosure of categories of records by a public body and private body, respectively.
- 4.3.9 The notices issued in terms of sections 22<sup>9</sup> and 54<sup>10</sup> regarding fees to be paid in relation to requests for access; and
- 4.3.10 the regulations made in terms of section 92<sup>11</sup>.
- 4.4 Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.
- 4.5 The Guide can also be obtained-
  - 4.5.1 Upon request to the Information Officer.
  - 4.5.2 From the website of the Regulator (<https://www.justice.gov.za/infoereg/>)
- 4.6 A copy of the Guide is also available in the following three official languages, for public inspection during normal office hours-
  - 4.6.1 English
  - 4.6.2 isiZulu

<sup>5</sup> Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

<sup>6</sup> Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

<sup>7</sup> Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access


<sup>8</sup> Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access

<sup>9</sup> Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

<sup>10</sup> Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

<sup>11</sup> Section 92(1) of PAIA provides that – “The Minister may, by notice in the Gazette, make regulations regarding-

- (a) any matter which is required or permitted by this Act to be prescribed.
- (b) any matter relating to the fees contemplated in sections 22 and 54.
- (c) any notice required by this Act.
- (d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and
- (e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page 7 of 13   |

## 5. CATERGORIES OF RECORDS OF LEMON SALT (PTY) LTD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

All information housed under the public areas of LemonSalt (Pty) Ltd website is automatically available and accessible for reading and downloading, subject to our website Terms of Use disclaimer.


| Category of records                                             | Type of Record             | Avail on website | Avail on request |
|-----------------------------------------------------------------|----------------------------|------------------|------------------|
| <b>Protection of Personal Information Act 4 of 2013 (POPIA)</b> | Data collection Policy     | x                | x                |
|                                                                 | Privacy Policy             |                  |                  |
| <b>Client Relations</b>                                         | Complaints and compliments |                  | x                |





## 6. DESCRIPTION OF THE RECORDS OF LEMONSALT (PTY) LTD WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

| Types of the record                                                                                                                                                                                                        | Categories of Records                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statutory Company Information</b><br><i>Companies Act no 71 of 2008</i>                                                                                                                                                 | Incorporation documents<br>Memorandum of Incorporation<br>Minute books, resolutions<br>Records of subsidiary companies<br>Registers of directors and officers<br>Share registers<br>Statutory returns to relevant authorities<br>Statutory records<br>Records relating to appointments of directors, auditors, company secretary, public officer and other officers |
| <b>Financial and Accounting Records</b><br><i>Financial Advisory and Intermediary Services Act 37 of 2002</i><br><i>Financial Intelligence Centre Act 38 of 2001 (As amended)</i><br><i>Value-Added Tax Act 89 of 1991</i> | Annual Financial Statements<br>Accounting records<br>Administrative records<br>Banking records<br>Internal and external audits<br>Rental agreements<br>Invoices<br>Lease agreements<br>Asset register<br>Sale agreements<br>Intellectual property records                                                                                                           |
| <b>Tax Records</b><br><i>Income tax Act 58 of 1962</i><br><i>Value-Added Tax Act 889 of 1991</i><br><i>Tax Administration Act 28 of 2011</i>                                                                               | Income tax and other documentation<br>Value-Added Tax Records                                                                                                                                                                                                                                                                                                       |
| <b>Customer Records</b><br><i>Financial Intelligence Centre Act 38 of 2001 (as amended)</i>                                                                                                                                | Client contracts<br>Client records<br>Debtors with collection agents<br>Independent contractor agreements<br>Code of conduct                                                                                                                                                                                                                                        |

|                                                                                                                                    |                                                                                                                                                                              |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <b>Physical Address:</b> 5 Dolerite Crescent,<br>Five @ Dolerite, Middelburg, 1055<br>Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br>013 10 0156 | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                              | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                              | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                              | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                              | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                              | Page           | Page 9 of 13   |



## 7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT

| Subjects of Records     | Categories of Records                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Finance</b>          | Billing Policy<br>Budgeting And Forecasting Policy<br>Financial Reporting Policy<br>Asset Management Policy<br>Purchasing And Procurement Policy<br>Internal Controls Policy<br>Cash Management Policy<br>Debt Management Policy<br>Expense Reimbursement Policy<br>Tax Compliance Policy<br>Conflict Of Interest Policy<br>Investment Policy<br>Confidentiality And Data Security Policy<br>Fixed Asset Acquisition and Disposal Policy<br>Financial Systems Management |
| <b>HR</b>               | Smoking Policy<br>Recruitment Policy<br>Internal Hiring Policy<br>Disciplinary Code of Conduct<br>Sexual Harassment Policy                                                                                                                                                                                                                                                                                                                                               |
| <b>Client Relations</b> | Consent To Disclosure<br>Letter Of Engagement<br>Welcome Letter<br>Service Agreement<br>Policy On Privacy<br>Data Collection Policy                                                                                                                                                                                                                                                                                                                                      |

## 8. PROCESSING OF PERSONAL INFORMATION

### 8.1 Purpose of Processing Personal Information

8.1.1 LemonSalt (Pty) Ltd processes personal and company-related information in the ordinary course of providing financial compliance and advisory services. The purpose for collecting and processing such information includes, but is not limited to, the following:


8.1.1.1 Compliance Verification: To assess and verify the statutory compliance of clients with the South African Revenue Service (SARS) and the Companies and Intellectual Property Commission (CIPC) in line with applicable laws and regulations.

8.1.1.2 E-Filing Access and Tax Administration: To obtain and manage clients' e-Filing credentials to access their SARS profiles, submit tax returns, review correspondence, monitor compliance status, and execute statutory submissions on their behalf.

8.1.1.3 Company Identification: To collect and record the official registered name and company registration number, as issued by CIPC, for identity verification, due diligence, and accurate reporting to the relevant authorities.

8.1.1.4 Financial Record Analysis: To securely obtain and assess client bank statements for financial record verification, compliance reconciliation, and to support reporting requirements that inform tax submissions and governance obligations.

8.1.2 All processing is conducted lawfully, with the client's informed consent, and in accordance with the conditions for lawful processing as prescribed under the Protection of Personal Information Act (POPIA), Act 4 of 2013. LemonSalt undertakes to implement appropriate safeguards to protect personal data from unauthorized access, alteration, or loss.

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page 11 of 13  |

## 8.2 Description of the categories of data subjects and of the information relating thereto

| Categories of Data Subjects | Personal Information that may be processed                                                            |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Clients</b>              | Name, address, registration numbers, ID numbers, bank statements, e-filing login details, VAT numbers |
| <b>Service Providers</b>    | Name, address, registration or ID number, VAT number, banking details                                 |
| <b>Staff members</b>        | Name, address, ID number, qualifications, gender, race, banking details                               |

## 8.3 The recipients to whom the personal information may be supplied

| Category of Personal Information                                        | Recipients to whom the personal information may be supplied |
|-------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>Name, Company registration number, ID number for criminal checks</b> | SAPS<br>CIPC                                                |
| <b>Qualifications</b>                                                   | SAQA                                                        |
| <b>Credit and payment history</b>                                       | Credit Bureaus                                              |


## 8.4 Planned transborder flows of personal information

The Body does not have any planned trans-border flow of personal information.

## 8.5 General description of Information Security measure to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information

8.5.1 To ensure the confidentiality, integrity, and availability of information, LemonSalt implements the following safeguards:

- 8.5.1.1 Cloud-Based Backups: Secure cloud storage with restricted access and encryption.
- 8.5.1.2 Anti-Malware Protection: All devices are equipped with up-to-date antivirus software.

|                                                                                                                                    |                                                                                                                                                                              |                |                |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <b>Physical Address:</b> 5 Dolerite Crescent,<br>Five @ Dolerite, Middelburg, 1055<br>Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br>013 10 0156 | Document No.:  | PM001          |
|                                                                                                                                    |                                                                                                                                                                              | Department     | Administration |
|                                                                                                                                    |                                                                                                                                                                              | Created by     | NN Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Date:          | 01/06/2025     |
|                                                                                                                                    |                                                                                                                                                                              | Revision Date: | 25/06/2026     |
|                                                                                                                                    |                                                                                                                                                                              | Reviewed by:   | NJ Leshaba     |
|                                                                                                                                    |                                                                                                                                                                              | Approved by:   | M Theunis      |
|                                                                                                                                    |                                                                                                                                                                              | Page           | Page 12 of 13  |

- 8.5.1.3 Physical Security: Hard copies are kept in locked cabinets at head office with controlled access.
- 8.5.1.4 Access Controls: Digital systems have role-based access to minimize unnecessary exposure.
- 8.5.1.5 Transmission Protocols: Sensitive information is transmitted via encrypted or password-protected channels.

## 9. AVAILABILITY OF THE MANUAL

- 9.1 A copy of the Manual is available:
  - 9.1.1 On [www.lemon-salt.co.za](http://www.lemon-salt.co.za)
  - 9.1.2 Head office of LemonSalt (Pty) Ltd for public inspection during normal business hours
  - 9.1.3 To any persons upon request and upon the payment of a reasonable prescribed fee; and
  - 9.1.4 To the Information Regulator upon request
- 9.2 A fee for a copy of the Manual, as contemplated in Annexure B of the Regulations, shall be payable per A4-size photocopy made

## 10. UPDATING OF THE MANUAL


The Managing Director of LemonSalt (Pty) Ltd will on a regular basis update this manual

Issued by



Nondumiso Nhlanhlehle Leshaba

Managing Director

|                                                                                                                                    |                                                                                                                                                                                                                   |                |                             |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|
|  <p><b>LemonSalt</b><br/>Financial Services</p> | <p><b>Physical Address:</b> 5 Dolerite Crescent,<br/>         Five @ Dolerite, Middelburg, 1055<br/>         Email: <a href="mailto:info@lemon-salt.co.za">info@lemon-salt.co.za</a><br/>         013 10 0156</p> | Document No.:  | PM001                       |
|                                                                                                                                    |                                                                                                                                                                                                                   | Department     | Administration              |
|                                                                                                                                    |                                                                                                                                                                                                                   | Created by     | NN Leshaba                  |
|                                                                                                                                    |                                                                                                                                                                                                                   | Date:          | 01/06/2025                  |
|                                                                                                                                    |                                                                                                                                                                                                                   | Revision Date: | 25/06/2026                  |
|                                                                                                                                    |                                                                                                                                                                                                                   | Reviewed by:   | NJ Leshaba                  |
|                                                                                                                                    |                                                                                                                                                                                                                   | Approved by:   | M Theunis                   |
|                                                                                                                                    |                                                                                                                                                                                                                   | Page           | Page <b>13</b> of <b>13</b> |