TO THE LETTER

BUSINESS COMPLIANCE & OPERATIONS ADVISORY

PAIA Manual

To the Letter (Pty) Ltd · Registration no. 2026/366960/07

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

Version	Date compiled	Last revised	Next review
1.0	24 November 2026	24 November 2026	By 30 November 2027

Information Officer: Morite Makola · info@totheletter.co.za

To the Letter is a business advisory firm. We are not a law firm and do not give legal advice.

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1. About this manual

This manual explains what records To the Letter (Pty) Ltd holds, how to ask for them, what it costs, and how we use and protect personal information. The law requires every private company to publish one.

Quick guide

I want to	What to do	Where to read more
Get a record of the Company	Send PAIA Form 2 to info@totheletter.co.za	Section 7
See, correct or delete my personal information	Email info@totheletter.co.za	Section 9
Know how you use my personal information	Read section 8	Section 8
Know what a request costs	R140 request fee, plus copying and search fees if access is granted	Section 7.3 and the Annexure
Complain	Contact us first, then the Information Regulator	Sections 7.7 and 9

This manual is not legal advice. To the Letter is a business advisory firm, not a law firm.

Terms used in this manual

Term	Meaning
Company, we, us	To the Letter (Pty) Ltd
Data subject	The person or company that personal information is about
Guide	The Guide on how to use PAIA, published by the Regulator under section 10 of PAIA
Information Officer	The person responsible for PAIA and POPIA at the Company. For a private company this is its head: here, the director
Operator	A person or business that processes personal information for someone else under a contract, such as a cloud service provider
PAIA	Promotion of Access to Information Act 2 of 2000
Personal information	Information about an identifiable, living person or an existing company, such as a name, ID number, contact details or opinions about them
Personal requester	Someone who asks for records containing their own personal information
POPIA	Protection of Personal Information Act 4 of 2013
Private body	A business or organisation that is not part of government, such as a company
Record	Any recorded information the Company holds, in any form, whether on paper, electronic or audio
Regulations	Regulations relating to the Promotion of Access to Information, 2021 (GNR 757 of 27 August 2021)
Regulator	The Information Regulator (South Africa)
Requester	Anyone who asks for access to a record, or a person acting for them
Special personal information	Sensitive personal information, such as information about health, religion, race or ethnic origin, trade union membership, political views, sex life, biometrics or criminal behaviour (section 26 of POPIA)

2. Company and Information Officer details

Send all PAIA and POPIA requests to our Information Officer, Morite Makola, at info@totheletter.co.za.

2.1 The Company

Registered name	To the Letter (Pty) Ltd
Company registration number	2026/366960/07

What we do	Business compliance and operations advisory for small and medium businesses
Street address	The Eden Estate, 99 Tryall Road, Parklands North, Cape Town, 7441
Postal address	The Eden Estate, 99 Tryall Road, Parklands North, Cape Town, 7441
Website	https://totheletter.co.za
Telephone	+27 65 763 2092 (WhatsApp or text message preferred)
General email	info@totheletter.co.za

2.2 Information Officer

Name	Morite Makola
Position	Director
Registered with the Information Regulator	Yes, registration number 2026-013740, registered on 8 May 2026
Email	info@totheletter.co.za (subject line: "PAIA request" or "POPIA request")
Telephone	+27 65 763 2092 (please send a WhatsApp or text message; email is the quickest way to reach us)
Address	As in 2.1

2.3 Deputy Information Officer

No Deputy Information Officer has been appointed, because the Company has one director and no employees. If that changes, we will appoint one under section 56 of POPIA, read with section 17 of PAIA, and update this manual.

3. The Regulator's Guide on how to use PAIA

The Information Regulator publishes a free Guide, under section 10 of PAIA, that explains in plain terms how to use PAIA and POPIA to get information.

The Guide explains:

- what PAIA and POPIA are for;
- how to contact information officers and deputy information officers;
- how to request records from public bodies (section 11 of PAIA) and private bodies (section 50);
- the help the Regulator can give you;
- what you can do if a request is refused, including complaints to the Regulator and applications to court;
- the duty of public and private bodies to publish a manual like this one (sections 14 and 51), and how to get one;
- records that bodies choose to make available without a request (sections 15 and 52);

- fees (sections 22 and 54); and
- the regulations made under section 92.

How to get the Guide

- **From us:** we keep the Guide in several official languages, including English and Afrikaans. Ask the Information Officer for a free copy by email (you may use PAIA Form 1), or inspect it free of charge at our address by appointment on weekdays (excluding public holidays).
- **From the Regulator:** the Guide is available in all official languages. Download it from the Regulator's website, inforegulator.org.za, or ask the Regulator for a copy using PAIA Form 1.

Information Regulator (South Africa)

Website	inforegulator.org.za
Street address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Postal address	PO Box 31533, Braamfontein, Johannesburg, 2017
Telephone	010 023 5200; toll-free 0800 017 160
Email (general enquiries)	enquiries@inforegulator.org.za
Complaints	inforegulator.org.za/complaints

4. Records available without a request

You can get the records below without a PAIA request and without paying a fee. The Company has not made a formal voluntary disclosure under section 52 of PAIA.

Category	Records	On the website	By email on request
Company information	Registered name and number, contact details, description of services	Yes	Yes
Access to information	This PAIA manual	Yes	Yes
Marketing material	Service overviews and capability briefs	Some	Yes

Public records about the Company, such as its registration details, can also be obtained from the Companies and Intellectual Property Commission (CIPC).

5. Records kept under other laws

We keep the records below because these laws require them, to the extent each law applies to the Company. You still need a PAIA request to see them, unless the law concerned gives you a separate right of access.

Law	Records
Companies Act 71 of 2008	Memorandum of incorporation, registration certificate, record of directors, securities register, directors' resolutions and minutes, accounting records, annual financial statements, annual returns
Income Tax Act 58 of 1962	Income tax returns, assessments, provisional tax records, PAYE records for remuneration paid
Tax Administration Act 28 of 2011	Records, books of account and supporting documents for tax purposes
Broad-Based Black Economic Empowerment Act 53 of 2003	B-BBEE sworn affidavit and supporting records
Basic Conditions of Employment Act 75 of 1997	Remuneration and working-time records of anyone the Company employs
Unemployment Insurance Act 63 of 2001 and Unemployment Insurance Contributions Act 4 of 2002	Employee and contribution records, where these Acts apply
Promotion of Access to Information Act 2 of 2000	This manual, access requests and decisions, annual reports to the Regulator
Protection of Personal Information Act 4 of 2013	Information Officer registration, data subject requests, records of security compromises

6. Subjects and categories of records

We hold records on the subjects below. A record being listed does not mean access will be given: each request is decided under the grounds in section 7.6.

Subject	Categories of records
Company and governance	Incorporation documents, statutory registers, directors' resolutions, CIPC filings, Central Supplier Database registration, B-BBEE affidavit
Finance and tax	Accounting records, invoices, quotations, bank statements, financial statements, tax returns and correspondence with SARS
Clients and engagements	Proposals, engagement letters, statements of work, client correspondence, documents clients supply to us, working papers, reports and other deliverables

Subject	Categories of records
Prospects and partners	Contact records, enquiries, meeting notes, referral and partner correspondence, partner briefs
Suppliers and service providers	Agreements, subscriptions, invoices and correspondence with suppliers and service providers
Director and personnel	Director's records, remuneration records, and records of any employees, contractors or job applicants
Marketing and communications	Website content, brand materials, service descriptions, published articles and posts
Information technology and security	Account and access records, system settings, backup records, records of security incidents
Legal and compliance	Contracts, policies, this manual, PAIA and POPIA request records, insurance records

Most client records are confidential and contain the commercial or personal information of our clients and their people. We will normally refuse access to them unless the client consents or the law requires disclosure.

7. How to request access to a record

Fill in PAIA Form 2 and email it to info@totheletter.co.za. We will give you our decision within 30 days.

7.1 Who may ask

Anyone may ask for a record of the Company if they need it to exercise or protect a right (section 50 of PAIA). You will need to explain which right, and why the record is needed for it.

If you are asking for your own personal information, you are a "personal requester" and you do not pay the request fee. Section 9 explains your other rights over your personal information.

7.2 Making the request

1. Download PAIA Form 2 (Request for Access to Record) from the Regulator's forms page, or ask us to email it to you.
2. Complete it in full. The form asks for:
   - enough detail for us to identify the record and you;
   - the form of access you want, for example an electronic copy or an inspection;
   - the right you want to exercise or protect, and why you need the record for it;
   - a postal address or fax number in South Africa, and any other way you want to be told of our decision.
3. If you are asking on behalf of someone else, attach proof that you may act for them.

4. Send the form to the Information Officer by email to info@totheletter.co.za, or by post to the address in section 2.
5. Pay the request fee if it applies (section 7.3). We will start working on your request once it is paid.

If you need help filling in the form, for example because of a disability or because you cannot read or write, contact the Information Officer and we will help you.

7.3 Fees

The fees are set by law, in Annexure B of the Regulations. The full list is in the Annexure to this manual.

- **Request fee:** R140. Everyone pays it except a personal requester.
- **Access fee:** payable only if we grant access. It covers copies and the time needed to search for and prepare the record. Search and preparation costs R145 for each hour after the first hour, up to R435 in total.
- **Deposit:** if the search and preparation will take more than six hours, we may ask for a deposit of up to one-third of the access fee first. If we then refuse your request, we will refund the deposit.
- We may hold back the record until you have paid all fees due.
- The Company is not registered for VAT, so no VAT is added.

We will tell you in writing which fees apply and give you our banking details. That notice will also tell you how to complain if you disagree.

7.4 How long it takes

- We will decide your request as soon as reasonably possible, and within 30 days of receiving it.
- We may extend this once, by up to 30 more days, but only on the grounds in section 57 of PAIA: for example, if you ask for a large number of records, if we need to consult someone else, or if you agree in writing. We will tell you within the first 30 days, with reasons.
- If the record contains someone else's information, we must first tell that person and consider their response (sections 71 to 73 of PAIA). This can affect the timing.
- If we do not give you a decision in time, the law treats your request as refused (section 58).

7.5 Our decision

We will send our decision on PAIA Form 3. If we refuse access, fully or partly, we will give our reasons and the sections of PAIA we relied on. If a record cannot be found or does not exist, we will confirm this in an affidavit (section 55).

7.6 When we may refuse access

We may refuse, or in some cases must refuse, if giving you the record would harm someone's privacy, safety or business interests. The grounds are in Chapter 4 of Part 3 of PAIA and include protecting:

- the privacy of another person (section 63);
- the commercial information of a third party, including our clients (section 64);
- confidential information of a third party, where disclosure would breach a duty of confidence (section 65);

- the safety of people and property (section 66);
- records that are privileged from being produced in legal proceedings (section 67);
- the Company's own commercial information, such as trade secrets or information whose disclosure could harm its business (section 68); and
- research information of the Company or a third party (section 69).

Even so, we must give access where section 70 of PAIA requires it in the public interest. If only part of a record is protected, we will give you the rest (section 59).

7.7 If you disagree with our decision

The Company is a private body, so there is no internal appeal. If you disagree with our decision to refuse access, or with a decision about fees or an extension of time:

1. You may complain to the Information Regulator within 180 days of our decision (section 77A of PAIA). Complete PAIA Form 5 and email it to PAIAComplaints@inforegulator.org.za. The Regulator's complaints page explains the process.
2. Once the complaint process has been completed, you may apply to court if you are still not satisfied (section 78).

A third party affected by our decision has the same remedies.

8. Processing of personal information

We use personal information to serve our clients, run the Company and meet our legal duties. We do not sell it.

8.1 Purposes of processing

- To respond to enquiries, prepare proposals and enter into engagements.
- To deliver our advisory services, which often means reviewing records our clients give us.
- To manage our relationships with clients, referral partners, suppliers and service providers.
- To invoice, receive and make payments, and keep accounting and tax records.
- To meet our legal and regulatory duties, including under company, tax, B-BBEE and procurement laws.
- To send our clients, and people who have agreed to receive it, information about our services, as section 69 of POPIA allows. You can opt out at any time.
- To engage contractors and, in future, employees.
- To keep our systems, devices and website secure.
- To establish, exercise or defend legal claims.

8.2 Categories of data subjects and their information

Data subjects	Personal information we process
Clients and their representatives	Names, job titles, contact details; company details such as registration, tax, B-BBEE and supplier database information; correspondence and engagement records
People named in client records (clients' employees, contractors and others)	Names, identity numbers, contact details, qualifications, training and competency records, employment details, safety and incident records; sometimes occupational health or medical fitness records, which are special personal information
Prospects and referral partners	Names, organisation, role, contact details, correspondence and notes of business needs
Suppliers and service providers	Company and contact details, banking details, contract and payment records
Director, and any employees, contractors or job applicants	Identity numbers, contact details, qualifications, CVs, remuneration, tax numbers, banking details
Website visitors and people who email or message us	Name, email address or phone number, and the content of messages; technical server logs (see below)

Client records. When we review records that a client gives us about its own people, we usually act as the client's operator under POPIA: we process that information only on the client's instructions and for the engagement, under confidentiality and security terms in our engagement letter. We do not use it for any other purpose.

Our website. The website has no forms and uses no cookies, analytics or tracking tools, and it loads nothing from third parties. Like any website, our hosting provider's servers record standard technical data (such as IP address, browser type, pages requested and time of visit) to run and secure the site.

8.3 Recipients of personal information

Recipients	Why they receive it
Cloud service providers for email, WhatsApp Business messaging, client relationship management, invoicing, electronic signature, scheduling, file storage and office software	They host and process our records for us as operators
Website hosting provider	Hosts the website and keeps its server logs
Banks and payment providers	To receive and make payments
Tax practitioners, accountants or auditors, if appointed	To prepare tax and financial records
SARS, CIPC, National Treasury (Central Supplier Database), the Regulator, courts and law enforcement	Where the law requires or allows us to share information

Recipients	Why they receive it
Associates or subcontractors	Only with the client's agreement, under written confidentiality terms
Third parties a client names, such as its auditors, funders or principal contractors	Only on the client's instruction
Professional advisers and insurers	To get advice and insurance cover, and to protect our legal rights

8.4 Transborder flows

Some of our cloud service providers may store or process information in data centres outside South Africa, including in the United States and the European Union. These providers are Zoho (email, client records and invoicing), Google and Microsoft (file storage and office software) and Meta (WhatsApp Business messaging). We use only providers bound by data protection laws or agreements that give protection substantially similar to POPIA. Otherwise, we rely on another ground in section 72 of POPIA, such as the data subject's consent or the need to perform a contract. We do not otherwise plan to send personal information outside South Africa.

8.5 Information security measures

We protect personal information against loss, damage and unauthorised access, as section 19 of POPIA requires. Our measures include:

- access to business systems and records limited to the director and to people with a need to know;
- strong passwords and multi-factor authentication on business accounts;
- encrypted connections (HTTPS) for the website and encrypted transport for email;
- devices that are password-protected, encrypted and kept up to date with security software;
- regular backups;
- password-protected or watermarked client deliverables where appropriate;
- confidentiality terms with clients and associates, and service providers whose terms require them to keep information secure and confidential;
- keeping records only as long as needed or required by law, and then deleting or destroying them securely; and
- a security-compromise procedure: if we have reasonable grounds to believe personal information has been accessed or acquired by an unauthorised person, we will notify the Regulator and affected data subjects as soon as reasonably possible, under section 22 of POPIA.

9. Your rights over your personal information

You may ask us what personal information we hold about you, have it corrected or deleted, or object to how we use it, by emailing info@totheletter.co.za. Using these rights is free, apart from copying fees for copies of records.

The PAIA forms are on the Regulator's PAIA forms page and the POPIA forms on its POPIA forms page. We can also email them to you.

Your right	How to use it
Find out whether we hold personal information about you, and get a copy (section 23 of POPIA)	Email us to ask whether we hold it; this is free. For a copy, use PAIA Form 2, as in section 7. You pay no request fee, but copying fees may apply
Have information corrected or deleted if it is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or unlawfully obtained (section 24)	Send us POPIA Form 2, or a form substantially similar to it, by email, WhatsApp or post. This is free. We will tell you in writing what we did within 30 days
Object to our use of your information, on reasonable grounds, where we rely on legitimate interests rather than, for example, a contract or a legal duty (section 11(3)(a))	Send us POPIA Form 1, or a form substantially similar to it, by email, WhatsApp or post. This is free
Object to direct marketing (section 11(3)(b))	Reply "unsubscribe" to any marketing message, or send us POPIA Form 1 as above. This is free
Withdraw consent you gave us (section 11(2)(b))	Email or WhatsApp us. This does not affect what we did before you withdrew it

We will confirm that we have received your request and respond within 30 days. We may ask you to prove your identity first, to protect your information.

Complaints. Please contact our Information Officer first, so that we can try to put things right. You may also complain to the Information Regulator under section 74 of POPIA, using POPIA Form 5. You can lodge it online through the Regulator's complaints portal (after registering a user profile), or in the other ways listed on the Regulator's complaints page. The Regulator's contact details are in section 3.

10. Where to get this manual, and updates

You can download this manual free of charge from our website.

A copy is also available:

- by email, free of charge, from info@totheletter.co.za;
- at our address in section 2, for inspection by appointment on weekdays (excluding public holidays);
- in print, at R2.00 per A4 page, the fee set in Annexure B of the Regulations; and
- to the Information Regulator on request.

We review this manual at least once a year, and update it whenever our contact details, records or use of personal information change. The version table on the cover shows the current version.

Issued by

Morite Makola

Director and Information Officer, To the Letter (Pty) Ltd

Date issued: 24 November 2026

Annexure: Fees for private bodies

These are the fees set for private bodies in Annexure B of the Regulations. The Company is not registered for VAT, so no VAT is added.

Item	What it is for	Amount
1	Request fee, paid by every requester except a personal requester	R140.00
2	Photocopy of an A4 page	R2.00 per page or part of a page
3	Printed copy of an A4 page	R2.00 per page or part of a page
4	Electronic copy on a flash drive or CD you supply	R40.00
4	Electronic copy on a CD we supply	R60.00
5	Transcription of visual images, per A4 page	Outsourced: the service provider's quoted cost
6	Copy of visual images	Outsourced: the service provider's quoted cost
7	Transcription of an audio record, per A4 page	R24.00
8	Copy of an audio record on a flash drive or CD you supply	R40.00
8	Copy of an audio record on a CD we supply	R60.00
9	Searching for and preparing the record, for each hour or part of an hour after the first hour	R145.00, up to R435.00 in total
10	Deposit, if the search will take more than six hours	One-third of the amount for the request, worked out from items 2 to 8
11	Postage, email or other electronic transfer	Actual cost, if any

Useful links

- Information Regulator website, including the Guide on how to use PAIA
- PAIA forms, including Form 2 (request for access) and Form 5 (complaint)
- POPIA forms, including Forms 1, 2 and 5
- PAIA fees for private bodies
- Regulator's complaints page, including the online complaints portal