

MIDDEL & PARTNERS

CHARTERED ACCOUNTANTS (SA) · REGISTERED AUDITORS

PRIVACY POLICY

2022

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1 INTRODUCTION

The purpose of the Promotion of Access to Information Act (PAIA) is to give effect to the constitutional right of access to any information held by the State and any information held by another person, and which is required for the exercise or protection of any rights.

Chapter 3 regulates the way access to information should be treated. The right to access is not automatic. Auditors are encouraged to seek legal advice to ensure that appropriate action is taken in any given circumstance. Subject to the mandatory grounds for the refusal of access contained in Chapter 4 of the PAIA, Section 50 provides that a person must be given access to any record of a private body if:

- (a) That record is required for the exercise or protection of any of the person's constitutional rights.
- (b) That person complies with the procedural requirements laid down in the Act relating to a request for access to that record; and
- (c) The request for information does not fall within any of the grounds laid down in the PAIA upon which access to information may be refused.

Middel & Partners is strongly committed to protecting personal data. This privacy statement describes why and how we collect and use data and provides information about individuals' rights in relation to personal data. It applies to personal data provided to us, both by individuals themselves and by others. We may use personal data provided to us for any of the purposes described in this privacy statement or as otherwise stated at the point of collection.

As used in this privacy policy, "Middel & Partners", "us", and "we" refer to the Middel & Partners network that may process your personal information. In this privacy policy, we refer to information about you or information that identifies you as "personal data" or "personal information". We also sometimes collectively refer to handling, collecting, protecting, or storing your personal information as "processing" such personal information.

2 PERSONAL DATA AND LEGAL GROUNDS FOR PROCESSING PERSONAL DATA

You may be asked to provide your personal information anytime you are in contact with Middel & Partners. We may share this personal information within our organisation and use it consistent with this Privacy Policy. We may also combine it with other information to provide and improve our products, services, content, and advertising. You are not required to provide the personal information that we have

requested, but if you chose not to do so, in many cases we will not be able to provide you with our products or services or respond to any queries you may have.

Here are some examples of the types of personal information Middel & Partners may collect and how we may use it:

- When you register for a class on a Middel & Partners site, connect to our services, contact us, or participate in an online survey, we may collect a variety of information, including your name, mailing address, phone number, email address, contact preferences, device identifiers, IP address, and location information.
- When you share your content with family and friends using Middel & Partners products or invite others to participate in our services or forums, we may collect the information you provide about those people such as name, mailing address, email address, and phone number. Middel & Partners will use such information to fulfil your requests, provide the relevant product or service, or for anti-fraud purposes.
- In certain jurisdictions, we may ask for a government issued ID in limited circumstances, depending on the need to fulfil your requested requirements.

We rely on the following legal grounds to process your personal information.

- Our legitimate interests in the effective delivery of information and services to you and in the effective and lawful operation of our businesses and the legitimate interests of our clients in receiving professional services from us as part of running their organisation (provided these do not interfere with your rights).
- Our legitimate interests in developing and improving our businesses, services and offerings and in developing new offerings (provided these do not interfere with your rights).
- To satisfy any requirement of law, regulation, or professional body of which we are a member (for example, for some of our services, we have a legal obligation to provide the service in a certain way).
- To perform our obligations under a contractual arrangement with you; or
- Where no other processing condition is available if you have agreed to us processing your personal information for the relevant purpose.

3 LAWS AUTHORISING OR REQUIRING THE COLLECTION OF PERSONAL INFORMATION

Under certain circumstances we are authorised by laws to collect personal information. These laws include but are not limited to the below and includes their regulations and directives:

No.	Reference	Act
1	No 26 of 2005	Auditing Profession Act

2	No 75 of 1997	Basic Conditions of Employment Act
3	No 67 of 1993	Chartered Accountant Designation Act
4	No 71 of 2008	Companies Act
5	No 130 of 1993	Compensation of Occupational Injuries and Diseases Act
6	No 130 of 1993	Diseases Act
7	No 57 of 2002	Disaster Management Act
8	No 55 of 1999	Employment Equity Act
9	No 58 of 1962	Income Tax Act
10	No 85 of 1993	Occupational Health and Safety Act
11	No 67 of 2008	National Qualifications Framework
12	No 71 of 1997	Non-profit Origination Act
13	No 97 of 1998	Skills Development Act
14	No 28 of 2011	Tax Administration Act
15	No 89 of 1991	Value Added Tax Act

4 HOW MIDDEL & PARTNERS USE YOUR PERSONAL INFORMATION

Middel & Partners may process your personal information for the purposes described in this Privacy Policy with your consent, for compliance with a legal obligation to which we are subject to or when we have assessed it is necessary for the purposes of the legitimate interests pursued by Middel & Partners or a third party to whom it may be necessary to disclose information.

- The personal information Middel & Partners collect allows us to keep you posted on our latest product announcements, software updates, and upcoming events. If you don't want to be on our mailing list, you can opt out anytime by updating your preferences.
- We also use personal information to help create, develop, operate, deliver, and improve our products, services, content, and advertising, and for loss prevention and anti-fraud purposes.
- We may also use your personal information for account and network security purposes, including to protect our services for the benefit of all our users. We limit our uses of data for anti-fraud purposes to those which are strictly necessary and within our assessed legitimate interests to protect our customers and our services.
- We may use your personal information, including date of birth, to verify identity, assist with identification of users, and to determine appropriate services.
- From time to time, we may use your personal information to send important notices, such as communications about changes to our terms, conditions, and policies. Because this information is important to your interaction with us, you may not opt out of receiving these communications.
- We may also use personal information for internal purposes such as auditing, data analysis, and research to improve our products, services, and customer communications.

4.1 BUSINESS CONTRACTS

4.1.1 Collection of Personal Data

Middel & Partners processes personal data about contacts for existing and potential clients and/or individuals associated with them. This includes name, employer name, contact title, phone, email, and other business contact details. In addition, we may record information about our interactions with contacts.

4.1.2 Processing of Personal Data

Personal data relating to business contacts may be used for the following purposes:

- Administering, managing, and developing our businesses and services which includes:
 - managing our relationship with clients.
 - developing our businesses and services (such as identifying client needs and improvements in service delivery and learning more about a client relationship opportunity).
 - analysing and evaluating the strength of interactions between Middel & Partners and a contact.
 - administering and managing IT systems, websites, and applications; and
 - hosting or facilitating the hosting of events.
- Providing information about Middel & Partners and its services
 - We use client business contact details to provide information that we think will be of interest about Middel & Partners and its services, in accordance with any permissions required by law. This may include industry updates and insights, other services that may be relevant and invites to events.
- We do not sell or release personal data to third parties for purposes of allowing them to market their products and services without consent from individuals to do so.

4.1.3 Data Retention

Personal data will be retained for as long as we have, or need to keep a record of, a relationship with a business contact, which is for the duration of our relationship with a contact or their organisation. Personal data may be held for longer periods where extended retention periods are required by law or regulation and to establish, exercise or defend our legal rights.

4.2 CORPORATE CLIENTS AND ASSOCIATED INDIVIDUALS

4.2.1 Collection of Personal Data

Our policy is to collect only the personal data necessary for agreed purposes and we ask our clients to only share personal data with us where it is strictly needed for those purposes. Where we need to process personal data to provide professional services, we ask our clients to provide

the necessary information to the data subjects regarding its use. Our clients may use relevant sections of this privacy statement or refer data subjects to this privacy statement if they consider it appropriate to do so.

The categories of personal data processed by us in relation to the services we provide are generally:

- Personal details (e.g., name, age/date of birth, gender, marital status, country of residence)
- Contact details (e.g., email address, contact number, postal address)
- Financial details (e.g., salary and other income and investments, benefits, tax status); and
- Job details (e.g., role, grade, experience, and performance information).

For certain services or activities, we may process special categories of personal data (such as in performing client checks and providing tax services, which involve us processing government identification documents that may contain biometric data or data revealing racial or ethnic origin or as part of an audit of an organisation in the health sector).

Generally, we collect personal data from our clients or from third parties when providing services to the relevant client.

4.2.2 Processing of personal data

We use personal data for the following purposes:

- **Providing professional services:** We provide a diverse range of professional services. Some of our services require us to process personal data to provide advice and deliverables. For example, we will review payroll data as part of an audit, and we often need to use personal data to provide tax and pensions services.
- **Administering, managing, and developing our businesses and services that includes:**
 - managing our relationship with clients and prospective clients.
 - developing our businesses and services (such as identifying client needs and improvements in service delivery).
 - administering and managing IT systems, websites, and applications; and
 - hosting or facilitating the hosting of events.
- **Security, quality, and risk management activities:** We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating, and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails.

We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to client engagements.

We collect and hold personal data as part of our client engagement and acceptance procedures. As part of those procedures, we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

- **Providing clients and prospective clients with information about us and our range of services:** We use client and prospective client business contact details to provide information that we think will be of interest about us and our services in accordance with any permissions required by law. This includes industry updates and insights, other services that may be relevant and invites to events.
- **Complying with any requirement of law, regulation, or a professional body of which we are a member:** As with any provider of professional services, we are subject to legal, regulatory, and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.
- **Improving and developing our services:** We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive while providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry, or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new technologies and offerings. To the extent that the information we receive while providing professional services contains personal data, we will de-identify the data prior to using the information for these purposes.

4.2.3 Data retention

We retain the personal data processed by us for as long as necessary for the purpose for which it was collected. Personal data may be held for longer periods where extended retention periods are required by law or regulation and to establish, exercise or defend our legal rights.

4.3 PERSONAL CLIENTS

4.3.1 Collection of personal data

Our policy is to collect only the personal data necessary for agreed purposes. We ask our clients only to share personal data where it is strictly needed for those purposes. Where we need to process personal data to provide our services, we ask our clients to provide the necessary information to other data subjects concerned, such as family members, regarding its use.

Given the diversity of the services we provide to personal clients, we process many categories of personal data, including as appropriate for the services we are providing:

- Contact details
- Business activities
- Family information
- Income, taxation, and other financial-related details; and
- Investments and other financial interests.

For certain services, and when permitted by law or with an individual's consent, we may also collect special categories of personal data. Examples of special categories include race or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; physical or mental health; genetic data; biometric data; sexual life or sexual orientation; and criminal records. Generally, we collect personal data from our clients or from a third party acting on the instructions of the client.

4.3.2 Processing of personal data

We use personal data for the following purposes:

- **Providing professional services to personal clients:** We provide a diverse range of professional services. Some of our services require us to process personal data to provide advice and deliverables like individual tax advice for example.
- **Administering, managing, and developing our businesses and services** which includes:
 - managing our relationship with personal clients and prospective clients
 - developing our businesses and services (such as identifying client needs and improvements in service delivery)
 - administering and managing IT systems, websites, and applications; and
 - hosting or facilitating the hosting of events.
- **Security, quality, and risk management activities:** We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating, and resolving security threats. Personal data may be processed as part of the

security monitoring that we undertake; for example, automated scans to identify harmful emails.

We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to client engagements. We collect and hold personal data as part of our client engagement and acceptance procedures. As part of our client and engagement acceptance, we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

- **Providing personal clients and prospective personal clients with information about us and our range of services:** We use client and prospective client contact details to provide information that we think will be of interest about us and our services in accordance with permissions required by law. This includes industry updates and insights, other services that may be relevant and invites to events.
- **Complying with a requirement of law, regulation, or professional body of which we are a member:** As with any provider of professional services, we are subject to legal, regulatory, and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.
- **Improving and developing our services:** We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive while providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new technologies and offerings. To the extent that the information that we receive while providing professional services contains personal data, we will de-identify the data prior to using the information for these purposes.

4.3.3 Data retention

We retain personal data processed by us for as long as necessary for the purpose for which it was collected. Personal data may be held for longer periods where extended retention periods are required by law or regulation and to establish, exercise or defend our legal rights.

5 SOURCE OF YOUR PERSONAL INFORMATION WHERE THEY ARE NOT COLLECTED FROM YOU

Middel & Partners may have received your personal information from other persons if that person has shared their content with us by using our services or invited you to participate in our services or forums.

For research and development purposes, we may use datasets such as those that contain images, voices or other data that could be associated with an identifiable person. When acquiring such datasets, we do so in accordance with applicable law in the jurisdiction in which the dataset is hosted. When using such datasets for research and development, we do not attempt to re-identify individuals who may appear therein.

5.1 COLLECTION OF PERSONAL DATA

Our policy is to collect only the personal data necessary for agreed purposes and we ask our clients only to share personal data with us where it is strictly needed for those purposes. Where we need to process personal data to provide our services, we ask our clients to provide the necessary information to the individuals who are the subject of the data.

Given the diversity of the services we provide, we process many categories of personal data, including:

- Personal details (e.g., name, age/date of birth, gender, marital status, country of residence);
- Contact details (e.g., email address, contact number, postal address);
- Financial details (e.g., salary, payroll details and other financial-related details such as income, investments and other financial interests, benefits, tax status); and
- Job details (e.g., role, grade, experience, performance information and other information about management and employees).

For certain services, we may process special categories of personal data (such as in performing client checks and tax services, which involve us processing government identification documents that may contain biometric data or data revealing racial or ethnic origin or as part of an audit of an organisation in the health sector). Generally, we collect personal data from our clients or from a third party acting on the instructions of the client. For some of our services, for example, when undertaking a due diligence review of an acquisition target on behalf of a client, we may obtain personal data from that target's management and employees or from a third party acting on the instructions of the target.

5.2 PROCESSING OF PERSONAL DATA

We use personal data for the following purposes:

- **Providing professional services:** We provide a diverse range of professional services. Some of our services require us to process personal data to provide advice and deliverables. For example, we will review payroll data as part of an audit.
- **Administering, managing, and developing our businesses and services** which includes:
 - managing our relationship with clients
 - developing our businesses and services (such as identifying client needs and improvements in service delivery)
 - administering and managing IT systems, websites, and applications; and
 - hosting or facilitating the hosting of events.
- **Security, quality, and risk management activities:** We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating, and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to client engagements. We collect and hold personal data as part of our client engagement and acceptance procedures. As part of our client and engagement acceptance, we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).
- **Complying with any requirement of law, regulation, or a professional body of which we are a member:** As with any provider of professional services, we are subject to legal, regulatory, and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.
- **Improving and developing our services:** We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive while providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry, or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new technologies and offerings. To the extent that the information that we receive while providing professional services contains personal data, we will de-identify the data prior to using the information for these purposes.

5.3 DATA RETENTION

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Personal data may be held for longer periods where extended retention periods are required by law or regulation and to establish, exercise or defend our legal rights.

6 COLLECTION AND USE OF NON-PERSONAL INFORMATION

Middel & Partners also collect data in a form that does not, on its own, permit direct association with any specific individual. We may collect, use, transfer, and disclose non-personal information for any purpose. The following are some examples of non-personal information that we collect and how it may be used:

- We may collect information such as occupation, language, postal code, area code, unique device identifier, referrer URL, location, and the time zone where a product or service is used so that we can better understand customer behaviour and improve our products, services, and advertising.
- We may collect information regarding customer activities on our website, and from our other products and services. This information is aggregated and used to help us provide more useful information to customers and to understand which parts of our website, products, and services are of most interest. Aggregated data is considered non-personal information for the purposes of this Privacy Policy.
- We may collect and store details of how you use our services, including search queries. This information may be used to improve the relevancy of results provided by our services. Except in limited instances to ensure quality of our services over the Internet, such information will not be associated with your IP address.
- With your explicit consent, we may collect data about how you use your device and applications to help App developers improve our Apps, website, and general communication.

If Middel & Partners do combine non-personal information with personal information the combined information will be treated as personal information for as long as it remains combined.

7 COOKIES AND OTHER TECHNOLOGIES

Middel & Partners' website, online services, interactive applications, email messages, and advertisements may use "cookies" and other technologies such as pixel tags and web beacons. These technologies help us better understand user behaviour, tell which parts of our websites people have visited, and facilitate and measure the effectiveness of advertisements and web searches. We treat information collected by cookies and other technologies as non-personal information.

However, to the extent that Internet Protocol (IP) addresses or similar identifiers are considered personal information by local law, we also treat these identifiers as personal information. Similarly, to

the extent that non-personal information is combined with personal information, we treat the combined information as personal information for the purposes of this Privacy Policy.

Middel & Partners and our partners also use cookies and other technologies to remember personal information when you use our website, online services, and applications. Our goal in these cases is to make your experience with us more convenient and personal. We gather some information automatically and store it in log files. This information includes Internet Protocol (IP) addresses, browser type and language, Internet service provider (ISP), referring and exit websites and applications, operating system, date/time stamp, and clickstream data.

Middel & Partners use this information to understand and analyse trends, to administer the site, to learn about user behaviour on the site, to improve our product and services, and to gather demographic information about our user base. We may use this information in our marketing and advertising services.

In some of our email messages, we use a “click-through URL” linked to content on the Middel & Partners website. When customers click one of these URLs, they pass through a separate web server before arriving at the destination page on our website. We track this click-through data to help determine interest in particular topics and measure the effectiveness of our customer communications. If you prefer not to be tracked in this way, you should not click on text or graphic links in our email messages.

Pixel tags enable us to send email messages in a format that customers can read, and they tell us whether a mail has been opened. We may use this information to reduce or eliminate messages sent to customers.

8 MIDDEL & PARTNERS WEBSITE

8.1 THIRD PARTY LINKS

The Websites may link to third-party sites not controlled by Middel & Partners and which do not operate under our privacy practices. When you link to third-party sites, our privacy practices no longer apply. We encourage you to review each third-party site's privacy policy before disclosing any personally identifiable information.

8.2 COLLECTION OF PERSONAL INFORMATION THROUGH OUR WEBSITE

When you use our Website, we may collect personal information about you, such as your name, job title, company name, address, email address and telephone number, either directly from you or by combining information we collect via the Website with personal information we collect and maintain through other channels (such as client relationship management systems or identification and access management

systems, including IP addresses) or as we may lawfully collect from social media or other third-party sites.

Below are examples of how you may provide personal information to us via our website:

- searching and browsing for content
- subscribing to or ordering newsletters and/or publications
- registering for premium online services
- participating in "join our mailing list" initiatives
- participating in bulletin boards, discussion, or message forums
- entering Quick Surveys, Quizzes or Benchmarking Surveys
- registering for events and conferences
- submitting resumes or work history information
- contacting us for further information
- visiting our website while logged into a social media platform; and/or
- providing us with business cards or other contact information.

We do not intend to collect sensitive information through our website unless we are legally required to do so. Examples of sensitive information include race or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; physical or mental health; genetic data; biometric data; sexual life or sexual orientation; and criminal records. We ask that you do not provide sensitive information of this nature when using our website. If you choose to provide sensitive information to us for any reason, the act of doing so constitutes your explicit consent, where such consent is necessary and valid under your local law, for us to collect and use that information in the ways described in this section of this Privacy statement or as described at the point where you choose to disclose this information.

We also do not actively seek demographic information from visitors to our website. However, you may choose to provide such information (including for example when becoming a Registered User, visiting our site from a social media site, submitting a resume, responding to an online job application, or registering for an online event). If you choose to provide demographic information to us, the act of doing so constitutes your explicit consent, where such consent is necessary and valid under applicable law, for us to collect and use that information in the ways described in this section of the Privacy statement or as described at the point where you choose to disclose this information.

It is our policy to collect only minimum personal information required. If our website seeks non-mandatory personal information about you, you will be notified of this at the point of collection. If you believe our website has collected excessive information about you, please contact us to raise any concerns.

Some pages on our website may permit you to send emails to us. Messages sent via our website will contain your screen name and email address, as well as any additional information you wish to include in the message.

8.3 REGISTERED USERS

If you choose to become a Registered User, as part of the registration process you will be asked to provide us with personal information through a registration form. Information we collect may include: your name, email address, country, organisation, and job title. Some of the information is required and, if you do not provide it, you will not be able to register and receive the benefits of being a Registered User (for example, obtaining access to premium content). We have marked with an * those registration fields seeking information that you must provide to become a Registered User.

For as long as you are a Registered User, you are responsible for providing us with accurate information about you and for keeping that information up to date. Once you are a Registered User, we may combine the information you give us as part of the registration process with information we collect and/or have previously collected through your use of our website (such as articles you read, comments you make).

As a Registered User, all the data you provide as part of registration may be tied back to the information we collect or have previously collected about you through your use of our website. We may also match the information you provide us against third-party data to supplement your user profile. For example, if a third party has additional information related to your email address (such as a social media profile URL or a photo), we may match your email address and activity on our website (including activity information collected prior to your becoming a Registered User) against that data and then use the third-party data for additional marketing activities.

8.3.1 Processing of personal data

When you provide personal information to us through our website, we may use it for any of the purposes described in this section of the privacy statement or as stated at the point of collection (or as obvious from the context of collection), including:

- to administer and manage our website, including to confirm and authenticate your identity and prevent unauthorised access to restricted areas of the site, premium content, or other services limited to Registered Users.
- to personalise and enrich your browsing experience by displaying content that is more likely to be relevant and of interest to you.
- to sort and analyse user data (such as determining how many users from the same organisation have subscribed to or are using our website).

- to determine the company, organisation, institution, or agency that you work for or with which you are otherwise associated.
- to develop our businesses and services.
- to conduct benchmarking and data analysis including, for example, regarding usage of our website and demographics analyses of their users.
- to conduct quality and risk management reviews.
- to understand how people use the features and functions of our website in order to improve the user experience.
- to monitor and enforce compliance with applicable terms of use, including acceptable use policies; and/or
- any other purposes for which you provided the information to Middel & Partners, including any of the purposes given in the 'Collection of personal information' section above.

Our website does not collect or compile personal information for sale to non-Middel & Partners parties for consumer marketing purposes. If you would like to find out more about the different categories of information we collect on the Websites, please review the 'Collection of personal information' section.

8.3.2 Registered Users: additional uses of personal information

If you choose to become a Registered User, we may also use your information for the following purposes:

- to tailor the content within our website and across our digital properties, including content shown to you, to your preferences and interests.
- to manage our relationship with you or the organisation for which you work (for example, by including personal data we collect about you from your use of our website in our customer relationship management systems).
- to provide you with information about us and our services including via personalised marketing messages and/or communications unique to your organisation about our products and services.
- to invite you to attend events, participate in forums, etc.
- to conduct quality and risk management reviews.
- any other purposes for which you provided the information to Middel & Partners.

8.4 DATA RETENTION

We will retain your personal information on our systems only for as long as we need it, given the purposes for which it was collected, or as required to do so by law. We keep mailing list information until a user

unsubscribes from our mailing lists. If you choose to unsubscribe from a mailing list, we may keep certain limited information about you so that we may honour your request.

8.5 MARKETING

Where we are legally required to obtain your explicit consent to provide you with marketing materials, we will only provide you with such marketing materials if you have provided consent for us to do so. If you opt into any subscriptions, you will receive automated emails when content is updated. If you opt into any newsletters, you will receive curated emails known as newsletters. If you select any preferences such as issues, topics, subjects, or industries, you may receive email communications related to those self-selected topics.

8.6 UNSUBSCRIBE

If you want to unsubscribe from mailing lists or any registrations, you should look for and follow the instructions we have provided within the appropriate area(s) of the relevant communications to you. If you do not wish to receive emails or marketing communications from us, you can at any time contact us to request that such communications cease. If you wish to unsubscribe or no longer receive only certain communications, please identify such communications in your request. If you choose to unsubscribe from any or all mailings, we may retain information sufficient to identify you so that we can honour your request.

8.7 ACCESS TO DATA

We are committed to providing reasonable and practical access that allows visitors to our website to identify and correct any inaccuracies in the information we collect about them. When we keep personal information about you, we are responsible for keeping an accurate record of the information that you have submitted to us. We do not assume responsibility for verifying the ongoing accuracy of your personal information.

If you have questions about the accuracy of identifying information you previously submitted to Middel & Partners, or want to have outdated information removed, please contact us. When requested, and if it is practical and commercially feasible to comply with the request and there is no legal or regulatory need for us to keep the information, we will delete identifying information from current operational systems.

8.8 CHILDREN

We understand the importance of protecting children's privacy, especially in an online environment. Our website covered by this Privacy statement are not intentionally designed for or directed at children, and our terms and conditions of use require all users to be above the age of majority in their local country.

We adhere to laws regarding marketing to children. We never knowingly collect or maintain personal information about individuals under the age of 18.

9 DISCLOSURE TO THIRD PARTIES

At times Middel & Partners may make certain personal information available to strategic partners that work with us to provide products and services, or that help us market to customers.

10 SERVICE PROVIDERS

Middel & Partners shares personal information with companies who provide services such as information processing, fulfilling customer bookings, delivering services to you, managing, and enhancing customer data, providing customer service, assessing your interest in our products and services, and conducting customer research or satisfaction surveys. These companies are obligated to protect your information and may be located wherever we operate.

11 ONLINE JOB & RECRUITMENT APPLICATIONS

This section describes why and how we collect and use personal data in connection with our recruitment activities. If your application is successful, we perform pre-employment screening checks as part of our onboarding process. Depending on the role you have applied for, these checks may include criminal records checks.

11.1 COLLECTION OF PERSONAL DATA

We collect personal data in connection with our recruitment activities as described below. Most of the personal data we collect as part of our recruitment process is provided by you such as:

- Contact details (name, email, telephone number)
- Areas of interest
- CV, experience, education, academic and professional qualifications
- Information provided as part of interviews and assessments
- Diversity and equal opportunities data
- Pre-employment screening information if your application is successful
- Bank account details if your application is successful.

We create personal data in connection with our recruitment activities such as

- Interview and assessment results and feedback; and
- Offer details.

We obtain personal data from third party sources such as:

- References from your named referees
- Information from your referrer (where applicable)
- Results of screening checks (depending on the role applied for)
- Verification of information provided during the recruitment process by contacting relevant third parties (for example, previous employers, education, and qualification providers) or using publicly available sources (for example, to verify your experience, education and qualifications)
- Information from social media sites that you are a member of about your engagement with our recruitment campaigns.

11.2 PROCESSING OF PERSONAL DATA

We process personal data for our legitimate interests to attract and secure the best talent to work with us as follows:

- To attract talent and market opportunities at Middel & Partners including by arranging, hosting and participating in events, marketing and advertising opportunities and using recruiters to help find talent for us.
- To identify and source talent including by searching our talent pool and publicly available sources (such as professional networking and job websites of which you are a member).
- To process and manage applications for roles at Middel & Partners, evaluate you for open positions that match your interests and experience throughout the Middel & Partners network, manage your candidate profile, send you email notifications and other announcements, request additional information, or otherwise contact you about your candidacy.
- To screen and select talent by evaluating your suitability for employment with Middel & Partners, including through interviews and assessments and conducting background checks.
- To hire and onboard talent by making an offer to successful applicants and carrying out pre-employment screening checks.
- To conduct statistical analyses and create reports including for example regarding use of our career's websites, demographic analysis of candidates, reports on PwC recruitment activities, and analysis of candidate sourcing channels.
- To administer and manage our career website page and communicate with you about careers at Middel & Partners.
- Any other purposes stated when you provide the information to Middel & Partners.

Where allowed by law, to carry out criminal record checks for the following purposes:

- To comply with legal obligations to ensure an individual is eligible to work.

- As permitted by law, to establish whether an applicant has committed an unlawful act or been involved in dishonesty, malpractice, or other seriously improper conduct; or
- To comply with government and public sector clearance requirements.

11.3 DATA RETENTION

We retain personal data processed in connection with recruitment activities as follows:

- If your application is successful, we retain relevant personal data as part of your employee record.
- If your application is unsuccessful, we retain and use the information you provided to Middel & Partners as part of your application for a reasonable period of time to deal with any matter which may arise in connection with your application, for purposes of contacting you regarding other employment opportunities and for our legitimate business purposes (for example, to make sure we do not contact an individual about a role they have already applied for).

12 SUPPLIERS, SUBCONTRACTOR & ASSOCIATED PARTIES

We collect and process personal data about our suppliers (including subcontractors and individuals associated with our suppliers and subcontractors) to manage the relationship, contract, to receive services from our suppliers and, where relevant, to provide professional services to our clients. The personal data is generally business-related data and will include name, employer name, phone, email and other business contact details and the communications with us.

12.1 PROCESSING OF PERSONAL DATA

We use personal data for the following purposes:

- **Receiving services:** We process personal data in relation to our suppliers and their staff as necessary to receive the services they are contracted to provide. For example, where a supplier is providing us with facilities management or other outsourced services, we will process personal data about those individuals that are providing services to us.
- **Providing professional services to clients:** Where a supplier is helping us to deliver professional services to our clients, we process personal data about the individuals involved in providing the services to administer and manage our relationship with the supplier and the relevant individuals and to provide such services to our clients.
- **Administering, managing, and developing our businesses and services** which includes:
 - managing our relationship with suppliers.
 - developing our businesses and services (such as identifying client needs and improvements in service delivery).

- hosting or facilitating the hosting of events; and
- administering and managing IT systems, websites, and applications.
- **Security, quality, and risk management activities:** We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to our suppliers. We collect and hold personal data as part of our supplier contracting procedures. We monitor the services provided for quality purposes, which may involve processing personal data.
- **Providing information about us and our range of services:** We use business contact details to provide information that we think will be of interest about us and our services in accordance with permissions required by law. This includes industry updates and insights, other services that may be relevant and invites to events.
- **Complying with any requirement of law, regulation, or a professional body of which we are a member:** As with any provider of professional services, we are subject to legal, regulatory, and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.

12.2 DATA RETENTION

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Personal data will be retained about our contacts at our suppliers for as long as it is necessary for the purposes set out above (e.g., for as long as we have, or need to keep a record of, a relationship with a contact, which is for the duration of our relationship with a contact or their organisation). Personal data may be held for longer periods where extended retention periods are required by law or regulation and to establish, exercise or defend our legal rights.

13 VISITORS AT OUR OFFICES

We have security measures in place at our offices, including CCTV and building access controls.

13.1 CCTV

We only perform CCTV monitoring where allowed by law. CCTV images captured are securely stored and only accessed on a need-to-know basis (e.g. to look into an incident). We use the CCTV images for the legitimate purposes of promoting security and safety of our personnel and members of the public, preventing, and detecting crime and establishing, exercising and defending legal claims. We may disclose CCTV images to law enforcement bodies as requested and permitted by law. CCTV recordings are

typically automatically overwritten after a short period of time unless an issue is identified that requires investigation (such as a theft).

13.2 VISITOR RECORDS

We require visitors to our offices to sign in at reception and we keep that record of visitors for a short period of time. Our visitor records are securely stored and only accessible on a need-to-know basis (e.g., to investigate an incident).

13.3 GUEST WIFI

We may monitor traffic on our guest WIFI networks using industry standard intrusion detection systems. This allows us to see limited information about a user's network behaviours but will include being able to see at least the source and destination addresses the user is connecting from and to. We cannot inspect encrypted web pages and therefore do not have access to any information (personal or otherwise) that the user might share via these web pages.

14 OTHERS

It may be necessary – by law, legal process, litigation, and/or requests from public and governmental authorities within or outside your country of residence – for Middel & Partners to disclose your personal information. We may also disclose information about you if we determine that for purposes of national security, law enforcement, or other issues of public importance, disclosure is necessary or appropriate.

We may also disclose information about you if we determine that disclosure is reasonably necessary to enforce our terms and conditions or protect our operations or users. Additionally, in the event of a reorganisation, merger, or sale we may transfer all personal information Middel & Partners collected to the relevant third party.

15 PROTECTION OF PERSONAL INFORMATION

Middel & Partners takes the security of your personal information very serious. We store your data by means of computer systems with limited access housed in facilities using physical security measures.

We have implemented generally accepted standards of technology and operational security to protect personal information from loss, misuse, alteration, or destruction. Only authorised persons are provided access to personal information; such individuals have agreed to maintain the confidentiality of this information.

Although we use appropriate security measures once we have received your personal data, the transmission of data over the internet (including by e-mail) is never completely secure. We endeavour to protect personal data, but we cannot guarantee the security of data transmitted to or by us.

When you use some of our services, or applications or post on a Middel & Partners forum, chat room, or social networking service, the personal information and content you share is visible to other users and can be read, collected, or used by them. You are responsible for the personal information you choose to share or submit in these instances. For example, if you list your name and email address in a posting forum, that information is public. Please take care when using these features.

16 THE EXISTENCE OF AUTOMATED DECISION-MAKING, INCLUDING PROFILING

Middel & Partners does not take any decisions involving the use of algorithms or profiling that significantly affects you.

17 INTEGRITY AND RETENTION OF PERSONAL INFORMATION

Middel & Partners makes it easy for you to keep your personal information accurate, complete, and up to date. We will retain your personal information for the period necessary to fulfil the purposes outlined in this Privacy Policy and our service specific privacy summaries. When assessing these periods, we carefully examine our need to collect personal information at all and if we establish a relevant need, we only retain it for the shortest possible period to realize the purpose of collection unless a longer retention period is required by law.

18 ACCESS TO PERSONAL INFORMATION

You can help ensure that your contact information and preferences are accurate, complete, and up to date by contacting us directly to receive access to personal information previously supplied.

Middel & Partners will provide you with access (including a copy) for any purpose including to request that we correct the data if it is inaccurate or delete the data if we don't require to retain it by law or for legitimate business purposes. We may decline to process requests that are frivolous/vexatious, jeopardize the privacy of others, are extremely impractical, or for which access is not otherwise required by local law. We may also decline aspects of deletion or access requests if we believe doing so would undermine our legitimate use of data for anti-fraud and security purposes as described earlier.

19 LOCATION-BASED SERVICES

To provide location-based services on our products, Middel & Partners may collect, use, and share precise location data, including the real-time geographic location of your computer or device. Where available, location-based services may use GPS, Bluetooth, and your IP Address, along with crowd-sourced Wi-Fi hotspot and cell tower locations, and other technologies to determine your devices' approximate location. Unless you provide consent, this location data is collected anonymously in a form that does not personally identify you and is used by Middel & Partners to provide and improve location-based products and services.

20 MIDDEL & PARTNERS MARKETING ACTIVITIES

Marketing includes any communications about our products and services. Where we are legally required to obtain your explicit consent to send you marketing materials, we will only provide you with such marketing materials if you have provided consent for us to do so. We retain contact information (including name and email address) on our mailing lists until an individual unsubscribes from our mailing lists. If you unsubscribe from our mailings, we may retain limited information sufficient to identify you so that we can honour your opt out request.

We do not sell personal information to non-Middel & Partners parties for consumer marketing purposes.

20.1 HOW TO UNSUBSCRIBE FROM MARKETING COMMUNICATIONS

You can at any time contact us to request that we stop sending you email marketing communications. If you want to unsubscribe from mailing lists, you should look for and follow the instructions we have provided in the relevant communications to you. If you wish to no longer receive only certain communications, please identify such communications in your request.

21 OUR COMPANYWIDE COMMITMENT TO YOUR PRIVACY

To make sure your personal information is secure, we communicate our privacy and security guidelines to Middel & Partners employees and strictly enforce privacy safeguards within the company. Middel & Partners may update its Privacy Policy from time to time. When we change the policy in a material way, a notice will be posted on our website along with the updated Privacy Policy.