Dear Taxpayer,

FIRST PERIOD REVIEW NOTICE

The South African Revenue Service (SARS), in accordance with Paragraph 19(1) of the Fourth Schedule to the Income TaxAct No. 58 of 1962, as amended (the Act), requires taxpayers to submit an estimate of taxable income anticipated for therelevant year of assessment.

In terms of Paragraph 19(3) of the Fourth Schedule to the Act, you are hereby requested to provide copies of the followingpertinent materials relating to your submitted estimate for the tax period 2027/01, as well as any additional relevantmaterial:

Computation of taxable income.

Management accounts.

Income statement.

Balance sheet.

Section 24C schedule, if applicable.

Projected capital expenditure for the financial year; and

A schedule, if applicable, of the net capital gains expected for the financial year.

SARS encourages the use of electronic channels to submit relevant materials. Relevant materials may be submitted via thefollowing channels:

eFiling

SARS online query system (SOQS), by using the option "Submit Supporting Documents" on the SARS website atsars.gov.za

At a SARS branch before 2026/11/03. Note also that SARS branches only accept relevant materials in A4 format.Please take this notice with you when visiting a SARS branch as it contains a case number that is linked to theProvisional Tax period.

SARS reserves the right to request additional relevant material during the review process.

Failure to respond within 10 business days, will result in the Commissioner proceeding, in terms of Paragraph 19(3) of theFourth Schedule to the Act to revise the IRP6 return.

You are reminded that in terms of the Tax Administration Act No. 28 of 2011, as amended (the TA Act), you are required toretain all original records for a period of five (5) years.

Any person who wilfully or negligently fails to provide any information to SARS is guilty of a criminal offence and is liable,upon conviction, to a fine or imprisonment for a period not exceeding two years.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVE