

PERSONAL DATA PROCESSING POLICY OF THE BDO GROUP OF COMPANIES

CONTENT OF THE TREATMENT POLICY

Chapter I: General data of BDO as data controller.
Chapter II: Purpose of the Treatment Policy.
Chapter III: Background of the Treatment Policy.
Chapter IV: To Whom the Treatment Policy is Addressed.
Chapter V: Relevant Definitions of the Treatment Policy.
Chapter VI: Principles for the Processing of Personal Data.
Chapter VII: Authorization of the Data Subject for Data Processing.
Chapter VIII: Authorization of the Data Subject for the Processing of Sensitive Data.
Chapter IX: Use and Purpose of Processing.
Chapter X: Processing of Personal Data.
Chapter XI: Revocation of Authorization and/or Deletion of Data.
Chapter XII: Rights of Data Subjects.
Chapter XIII: Procedure for the Exercise of Rights as Data Subject.
Chapter XIV: Duties of the BDO Business Group as Data Controller.
Chapter XV: Cookies Policy
Chapter XVI: Modification of the Processing Policy.
Chapter XVII: Global BDO Policy.
Chapter XVII: General protocol for personal data breaches
Chapter XIX: Preliminary Privacy Impact Assessment (PIA)
Chapter XX: Entry into Force of the Treatment Policy.

CHAPTER I GENERAL DATA OF BDO AS DATA CONTROLLER

Corporate Name: Grupo Empresarial BDO comprising the following companies: BDO Colombia S.A.S. BIC, BDO Audit S.A.S BIC, BDO Outsourcing S.A.S. BIC, BDO Aseguramiento S.A.S., BDO Assurance S.A.S., BDO Shared Service Center S.A.S. BIC, BDO W S.A.S. BIC. and BDO VENEZUELA

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CHAPTER II OBJECTIVE OF THE TREATMENT POLICY

In order to comply with current legislation on data protection, especially Law 1581 of 2012 and Decree 1377 of 2013 (and other regulations that modify, add, supplement or develop them in Colombia, as well as the applicable legislation in the Bolivarian Republic of Venezuela), below we point out the relevant aspects in relation to the collection, use and transfer of personal data that THE BDO BUSINESS GROUP comprised of its affiliated companies in Colombia and Venezuela (hereinafter BDO or BDO BUSINESS GROUP), performs of personal data, under the authorization that has been granted for such treatment.

This personal data processing policy (the "Policy") contains the corporate and legal guidelines under which BDO processes personal data, the purpose, the rights of the owners, as well as the internal and external procedures that exist for the exercise of such rights before the Company, among others.

In accordance with the provisions of Article 15 of the Political Constitution of Colombia and the applicable legislation (Law 1266 of 2008, Law 1581 of 2012, Decree 1377 of 2013 and other related regulations, as well as the data protection legislation in force in Venezuela), at BDO we have a clear privacy and personal data protection policy that includes independent professionals, clients, suppliers, employees who have a business or legal relationship with the BDO Group and who have voluntarily provided their prior, express and informed consent.

CHAPTER III TREATMENT POLICY BACKGROUND

The events that preceded the preparation and disclosure of this Personal Data Processing Policy are those set forth below:

1. Law 1581 of October 17, 2012 issued the General Regime for the Protection of Personal Data, which, according to its Article 1 °, aims to: *"(...) develop the constitutional right of all persons to know, update and rectify the information that has been collected about them in databases or files, and the other rights, freedoms and constitutional guarantees referred to in Article 15 of the Constitution; as well as the right to information enshrined in Article 20 of the same"*.
2. Law 1581 of 2012 constitutes the general framework for the protection of personal data in Colombia.
3. By Ruling C-748 of October 6, 2011, the Constitutional Court declared constitutional the Statutory Bill No. 184 of 2010 - Senate, 046 of 2010 - House.
4. By Decree 1377 of June 27, 2013, the Ministry of Commerce, Industry and Tourism regulated aspects related to the authorization of the Data Controller for the Processing of personal data, the Processing policies of the Controllers and Processors, the exercise of the rights of the Data Controllers, the transfers of personal data and the responsibility demonstrated in relation to the Processing of personal data, this last topic referring to accountability These guidelines were compiled under Decree 1074 of 2015.
5. By Decree 1074 of 2015, chapter 25 partially regulates Law 1581 of 2012 and chapter 26 establishes the framework for the National Database Registry (RNBD).
6. Circular 002 of November 3, 2015 issued by the Superintendency of Industry and Commerce, with which the National Database Registry is enabled.
7. With regard to the Bolivarian Republic of Venezuela, although a general personal data protection law has not yet been enacted, Article 28 of the 1999 Constitution explicitly establishes that:

"Every person has the right to access information and data about themselves or their property contained in public or private records, with the limitations established by law, as well as to be informed of the use and purpose thereof, and to request from the competent court the rectification, updating, or destruction of those that are erroneous or unlawfully affect their rights."

8. Likewise, the Special Law Against Computer Crimes (published in Official Gazette No. 37.313 on October 30, 2001), establishes sanctions for the improper use of personal information and protects the integrity, confidentiality, and availability of data contained in computer systems, thereby constituting a relevant legal framework for the processing of personal data by the BDO Group in that country.

CHAPTER IV TO WHOM THE TREATMENT POLICY IS ADDRESSED

This Personal Data Processing Policy is addressed to Independent Professionals, Clients and potential clients, Suppliers, BDO Employees, both active and inactive, whose personal data is included in the Company's Databases.

CHAPTER V RELEVANT DEFINITIONS OF THE TREATMENT POLICY

For the interpretation of this Policy, the following definitions should be taken into account

- a) Privacy Notice: Verbal or written communication generated by the Controller, addressed to the Data Subject for the Processing of his personal data, by means of which he is informed about the existence of the information processing policies that will be applicable, the way to access them and the purposes of the Processing that is intended to be given to the personal data.
- b) Holder: Any person who, as a final recipient, either of BDO services or exercising as independent professionals, workers, Clients, suppliers, both active and inactive and other persons in general.
- c) Personal Data: Any information linked or that can be associated to one or several determined or determinable natural persons.
- d) Sensitive Data: Data that affect the privacy of the Data Subject or whose improper use may generate discrimination.
- e) Employee: A natural person who, by virtue of an employment contract, undertakes to render a personal service to another natural or legal person, under the continued dependence or subordination of the latter and for remuneration.
- f) Data Processor: Natural or legal person, public or private, that by itself or in association with others, performs the Processing of personal data on behalf of BDO as Data Controller.
- g) Processing Policy: Refers to this document, as the personal data processing policy applied by BDO in accordance with the guidelines of the current legislation on the subject.
- h) Supplier: Any natural or legal person that provides any service to BDO by virtue of a contractual/obligatory relationship.

- i) **Data Controller:** Natural or legal person, public or private, that by itself or in association with others, decides on the database and/or the Processing of the Data, for the purposes of this policy, BDO will act as Data Controller, in principle.
- j) **Transfer:** Refers to the sending by BDO as data controller or data processor, to a third party agent or natural/legal person (recipient), within or outside the national territory for the effective processing of personal data.
- k) **Transmission:** Refers to the communication of personal data by the Controller to the Processor, located within or outside the national territory, so that the Processor, on behalf of the Controller, processes personal data.
- l) **Processing:** Any operation or set of operations on personal data, such as collection, storage, use, circulation or deletion.

For the understanding of the terms that are not included in the above list, reference should be made to the legislation in force, especially Law 1581 of 2012 and Decree 1377 of 2013 and other related regulations, as well as data protection legislation in Venezuela. Additionally, in case of doubt about any of the definitions provided herein, it shall be given the meaning that has been used by the legislator in the aforementioned rules.

CHAPTER VI PRINCIPLES FOR THE PROCESSING OF PERSONAL DATA

The principles governing the Processing of Personal Data by BDO are the following:

1. **Principle of Legality in data processing:** The Processing referred to in Law 1581 of 2012 is a regulated activity that must be subject to what is established therein and in the other provisions that develop it.
2. **Principle of Purpose:** The processing of personal data must obey a legitimate purpose in accordance with the Constitution and the Law, which must be informed to the Data Subject.
3. **Principle of Freedom:** The processing of personal data can only be exercised with the prior, express and informed consent of the Data Subject. Personal data may not be obtained or disclosed without prior authorization, or in the absence of legal or judicial mandate that relieves the consent.
4. **Principle of Truthfulness or Quality:** The information subject to Processing must be truthful, complete, accurate, updated, verifiable and understandable. The processing of partial, incomplete, fractioned or misleading data is prohibited.
5. **Principle of Transparency:** The right of the Data Subject to obtain from the Data Controller or the Data Processor, at any time and without restrictions, information about the existence of data concerning him/her, must be guaranteed.
6. **Principle of Access and Restricted Circulation:** Processing is subject to the limits derived from the nature of the personal data, the provisions of the law and the Constitution. In this sense, the Processing may only be carried out by persons authorized by the Holder and/or by the persons provided for by law.

Personal data, except for public information, may not be made available on the Internet or other means of mass dissemination or communication, unless access is technically controllable to provide restricted knowledge only to Data Holders or authorized third parties in accordance with the law.

- 7. Security Principle:** The information subject to Processing by the Data Controller or Data Processor shall be handled with the technical, human and administrative measures necessary to provide security to the records avoiding their adulteration, loss, consultation, unauthorized or fraudulent use or access.
- 8. Principle of Confidentiality:** All persons involved in the processing of personal data that are not of a public nature are obliged to guarantee the confidentiality of the information, even after the end of their relationship with any of the tasks involved in the processing and may only provide or communicate personal data when it corresponds to the development of the activities authorized by law and under the terms of the same.

CHAPTER VII HOLDER'S AUTHORIZATION FOR DATA PROCESSING

BDO as Data Controller has adopted procedures to request, at the latest at the time of the collection of personal data, the corresponding authorization for the Processing of such data and to inform which personal data will be collected, as well as all the specific purposes of the Processing for which the consent is obtained.

However, in the case of personal data that are in publicly accessible sources, regardless of the means by which access is gained, meaning those data or databases that are available to the public, they may be processed by BDO, provided that, by their nature, they are public data.

The holder of the personal data, by granting consent for BDO to process his/her data, acknowledges that such data may be transmitted physically or electronically to third parties including suppliers for the execution of the services contracted to BDO, which he/she expressly and unequivocally authorizes, provided that this is in accordance with the proposed purposes of the processing.

It shall be understood that the authorization granted by the Holder to BDO complies with the requirements established in the applicable legislation in force, when such authorization is expressed: (i) in writing; (ii) orally; or (iii) through unequivocal conduct of the Data Subject that allows to reasonably conclude that he/she granted BDO the respective authorization.

In no case shall the silence of the data subjects to issue their consent or authorization be assimilated by BDO as an unequivocal conduct.

Personal data owners may at any time request BDO, as data controller, to delete their personal data and/or revoke the authorization granted to BDO for the processing of the data, for which purpose the channels provided for in Section 3º of Chapter Twelve of this Policy have been enabled.

CHAPTER VIII AUTHORIZATION OF THE HOLDER FOR THE PROCESSING OF SENSITIVE DATA

In accordance with the provisions of Chapter V of this Policy, Sensitive Data is understood as: *"data that affect the privacy of the Data Subject or whose improper use may lead to discrimination"*.

The processing of sensitive data referred to in Article 5° of Law 1581 of 2012 is prohibited, except for the cases listed below:

- a) When the Data Subject has given his explicit authorization to such Processing, except in those cases whereby law the granting of such authorization is not required.
- b) When the Processing is necessary to safeguard the vital interest of the Data Subject and he/she is physically or legally incapacitated. In these events, the legal representatives must grant their authorization.
- c) When the Processing is carried out in the course of legitimate activities and with due guarantees by a foundation, NGO, association or any other non-profit organization, whose purpose is political, philosophical, religious or trade union, provided that they refer exclusively to its members or persons who maintain regular contacts by reason of its purpose. In these events, the data may not be provided to third parties without the authorization of the Data Controller.
- d) When the Processing refers to data that are necessary for the recognition, exercise or defense of a right in a judicial process;
- e) When the Processing has a historical, statistical or scientific purpose. In this event, the measures leading to the suppression of the identity of the Holders must be adopted.

In the Processing of sensitive personal data, when such Processing is possible in accordance with the provisions of Article 6 of Law 1581 of 2012, BDO complies with the following obligations:

- 1. Informs the Data Subject that since it is sensitive data, he/she is not obliged to authorize its processing.
- 2. It informs the Data Subject explicitly and in advance, in addition to the general requirements of authorization for the collection of any type of personal data, which of the data to be processed are sensitive and the purpose of their processing and also obtains his or her express consent.

None of the activities carried out by BDO is or will be conditioned on data subjects providing the Company with sensitive personal data.

CHAPTER IX USE AND PURPOSE OF THE TREATMENT

BDO recognizes that Data Subjects are entitled to have a reasonable expectation of their privacy, taking into account their responsibilities, rights and obligations to the Company.

BDO will use the personal data collected for the following purposes:

DATA SUBJECT	PURPOSE
CLIENTS	- To execute contracts signed with clients. - To make payments related to contractual obligations. - To send emails containing newsletters, publications, event invitations, and other information that may be relevant to clients and/or prospects. - To send proposals and service portfolios. - To distribute satisfaction surveys and implement service improvement programs. - To contact independent professionals, employees, clients, and suppliers to send commercial information that may be requested or relevant to the contractual relationship between the parties. - To submit proposals requested either electronically, in writing, or through other digital means.
SUPPLIERS	- To make payments related to contractual obligations. - To support internal and external audit processes. - To contact independent professionals, employees, clients, and suppliers to send commercial information that may be requested or relevant to the contractual relationship between the parties. - To submit proposals requested either electronically, in writing, or through other digital means. - To submit information to governmental or judicial entities upon their express request.
EMPLOYEES	- To process payroll payments, issue employment certifications, and send invitations to company events for active employees. - To issue employment certificates requested by former employees. - To carry out internal communication campaigns that may include employee data within the BDO Business Group. - To contact professionals who have submitted their résumés for job interviews. - To contact independent professionals for the delivery of commercial information. - To submit information to governmental or judicial entities upon their express request. - To review potential conflicts of interest (applicable to partners or administrators) that may seriously impact the company's operations.

The information provided by Personal Data Holders will be used by BDO only for the purposes stated herein, and, therefore, we will not proceed to sell, license, transmit or disclose the same, outside the Company, unless: (i) you expressly authorize us to do so; (ii) it is necessary to do so in order to allow our professionals to provide our services; (iii) it is required or permitted by law or by a competent administrative or judicial authority.

In order to implement the purposes described above, your personal data may be disclosed for the purposes set forth above to the personnel that make up the Human Resources Management, Administrative and Financial Management and Commercial Management.

BDO may outsource the processing of certain functions or information to third parties. When we do outsource the processing of personal information to third parties or provide personal information to third party service providers, we advise such third parties of the need to protect such personal information with appropriate security measures, prohibit them from using your personal information for their own purposes, and prevent them from disclosing the personal information to others.

Once the need for data processing has ceased, the data may be deleted from BDO's databases or archived in a secure manner so that it can only be disclosed when required by law.

CHAPTER X PROCESSING OF PERSONAL DATA

This Security Policy extends and covers the different areas that are part of the processing (use, collection, circulation, storage and suppression) of personal data; the above in order to homogenize procedures in the management and administration of risks in the processing of personal data.

This Security Policy applies to all BDO Databases containing personal data, whether digital or physical, and binds each of the areas and personnel designated for the processing of personal data. The policy will be extended as applicable to the data processors with whom BDO establishes links as applicable.

This document applies to all employees, contractors and personnel linked to BDO under any type of contractual relationship and involved in the processing of personal data under the contract.

For this purpose, personal data shall be understood as any information linked or that may be associated to natural persons. To consider it as personal data, you must answer affirmatively to the following question with the data I can directly or directly identify a natural person?

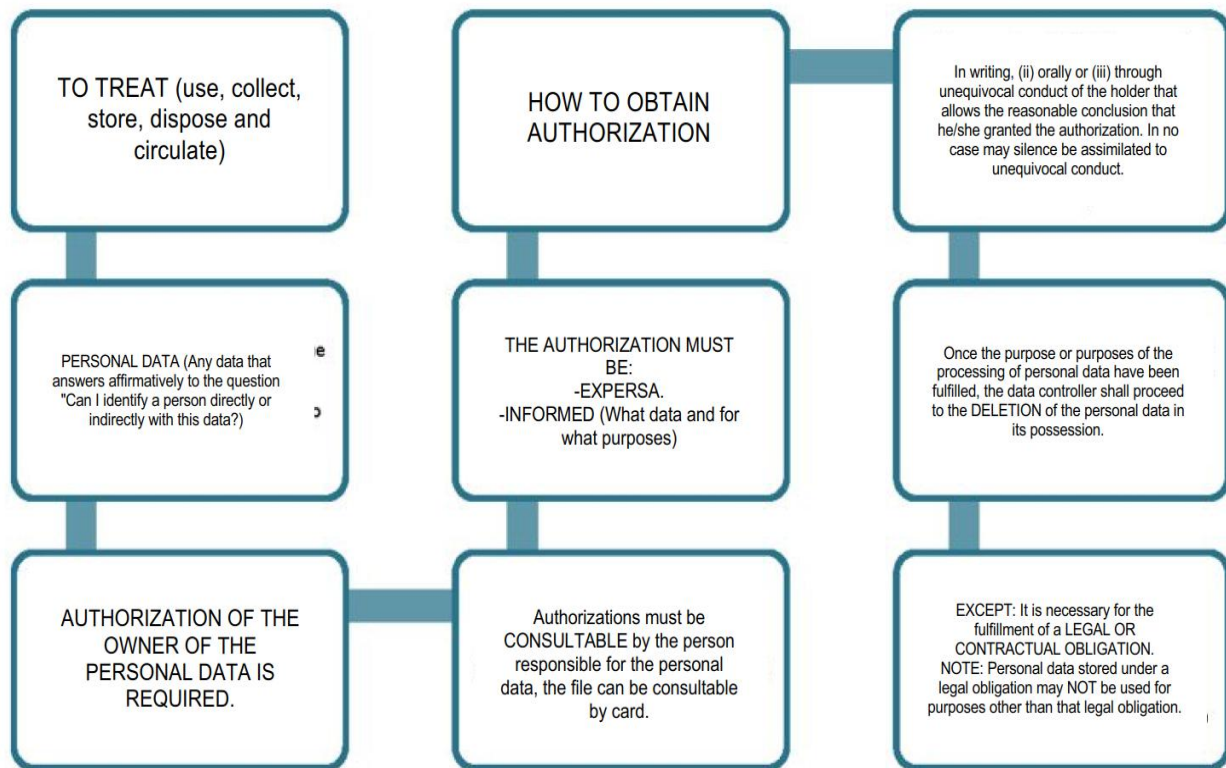
In accordance with Decree 1377 of 2013 in Colombia and the constitutional principles of the Bolivarian Republic of Venezuela, BDO may only collect, store, use or circulate the personal data of a person, for the time that is reasonable and necessary, in accordance with the purposes that justified the treatment, taking into account the provisions applicable to the matter in question and the administrative, accounting, fiscal, legal and historical aspects of the information. Once the purpose or purposes of the processing have been fulfilled and without prejudice to legal regulations that provide otherwise, BDO shall proceed to the deletion of the personal data in its possession.

As an exception to the above, BDO may retain personal data when required to comply with a legal or contractual obligation.

In cases where BDO processes sensitive data, defined as any data that affects the privacy

of the owner or whose improper use may lead to discrimination, they will be protected in accordance with the framework and limitations established by law. BDO will strive to comply with the digital and physical security measures established herein, which are adequate to ensure the security of sensitive data.

I. HABEAS DATA BASIS



Thus, all processing (use, collection, circulation, storage and filing) of personal data must be authorized by the owner according to the purposes indicated by the responsible party. Therefore, it is the duty of BDO to ensure that the areas involved in the entire life cycle of the data comply with the provisions of the processing policy and that the personal data is used effectively according to the purposes authorized by the owner.

II. PROCESSING OF PERSONAL DATA OF MINORS.

The BDO Business Group, in compliance with the Colombian legal framework and in respect of the constitutional principles also applicable in Venezuela, acknowledges the special protection that must be granted to the personal information of children and adolescents. For this reason, the processing of data of minors must be subject to the principles, parameters and requirements contained in Colombia in Article 7º of Law 1581 of 2012, and Ruling C-778 of 2012 of the Constitutional Court; and in Venezuela, in Article 78 of the Constitution of the Bolivarian Republic.

The processing of personal data of children under 18 years of age may be subject to processing as long as the purpose pursued is in the best interest of children and adolescents

and respect for their prevailing rights is ensured without exception.

As part of special events organized by the company, the BDO Business Group may process the personal data of minors for the following specific purposes:

- To manage the logistical and organizational aspects of the events.
- To deliver gifts, prizes, or recognitions related to the celebrations.
- To record photographs and audiovisual material of the events for communication purposes.
- To assign economic rights over the image, solely and exclusively within the framework of such events, for the use of photographs, videos, and other audiovisual recordings captured during the activity. These materials may be used on the company's communication channels (intranet, newsletters, corporate emails), social media, or in non-commercial promotional content.

In accordance with the above, the processing of personal data of children and adolescents shall be exceptionally possible when the following criteria are met:

- The purpose of the treatment responds to the best interests of children and adolescents.
- To ensure respect for the fundamental rights of children and adolescents.
- According to the maturity of the child or adolescent, his or her opinion shall be taken into account.
- Compliance with the requirements set forth in Law 1581 of 2012 for the processing of personal data.
- Prior authorization is obtained from the legal representative of the minor, usually the parents.

III. VIDEO SURVEILLANCE

BDO's facilities have security cameras that capture the image of people entering our offices, who are informed before entering by the people in charge of reception, who will also seek the authorization of the owner at that moment. The sole purpose of these systems is to ensure the security of both the people entering BDO and the company's employees.

IV. PERSONAL DATA PROCESSOR POLICIES

A PROCESSOR is the person who processes personal data on behalf of BDO, i.e., the person to whom BDO is entrusting the management of a compendium of personal data, whether provided directly by the data owners or by third parties to BDO. In this sense, the personal data provided by BDO must be used only for the purpose for which it was entrusted and in accordance with the established guidelines.

According to the Colombian regulations applicable to the protection of personal data and the jurisprudence related to the subject, the person responsible for the processing of personal data, i.e. BDO and THE PROCESSOR of the processing, are concurrently and jointly and severally liable to the owner of the personal data. The foregoing with respect to the veracity, integrity, purpose and incorporation of the personal data, as well as in the treatment (use, collection, storage, circulation and suppression) of the same; in the

understanding that any use must be made with the authorization of the owner.

By virtue of the foregoing, THE PRINCIPAL undertakes with BDO to verify the delivery status of the personal data, as well as to provide the necessary security measures to ensure the security of the data according to the measures of this Security Policy. It is the duty of the PROCESSOR to provide the utmost diligence in the execution of its work with respect to the protection and security of personal data, both in digital and physical databases.

THE PERSON IN CHARGE is responsible for the use, custody and protection of the personal data provided by BDO, for which reason he/she shall be liable even for slightest fault with respect to the protection and custody of the personal data provided. Any conduct contrary to the policies set forth herein or its omission, shall engage the responsibility of the PRINCIPAL.

THE PRINCIPAL shall comply with the duties set forth in the Policy of the Data Controller and with the other duties set forth in Article 18 of Law 1581 of 2012, and shall also be responsible for its employees or contractors.

CHAPTER XI REVOCATION OF AUTHORIZATION AND/OR DELETION OF DATA

Data subjects may at any time request BDO as the data controller, the deletion of their personal data and / or revoke the authorization granted for the processing thereof, by filing a claim, in accordance with the provisions of Article 15 of Law 1581 of 2012 in Colombia, and in accordance with the principle of informational self-determination protected under Article 28 of the Constitution of the Bolivarian Republic of Venezuela.

However, it is important to note that the request for deletion of information and revocation of authorization will not proceed when the Data Subject has a legal or contractual duty by virtue of which it must remain in the BDO database.

BDO has provided easily accessible and free mechanisms, so that the Data Owners may submit at any time requests for deletion of their data or revocation of the authorization granted. Such mechanisms are set forth in paragraph 3° of Chapter XIII of this document.

If upon expiration of the respective legal term, BDO, as the Responsible Party, does not remove the personal data from its databases, the Data Subject may request the Superintendence of Industry and Commerce to order the revocation of the authorization and/or the deletion of the personal data. For these purposes, the procedure described in Article 22 of Law 1581 of 2012 shall apply. In Venezuela, claims may be submitted to the Office of the Ombudsman or the judicial authorities, in accordance with the applicable legislation.

Finally, it is important to highlight that personal data will be kept in BDO's databases when required in compliance with a legal or contractual obligation.

CHAPTER XII RIGHTS OF DATA SUBJECTS

Pursuant to the provisions of Article 8 of Law 1581 of 2012 of Colombia, and in harmony with Article 28 of the Constitution of the Bolivarian Republic of Venezuela, the rights of personal data owners are:

- a) To know, update and rectify their personal data with respect to the Data Controllers or Data Processors. This right may be exercised, among others, against partial, inaccurate, incomplete, fractioned, misleading data, or data whose processing is expressly prohibited or has not been authorized.
- b) Request proof of the authorization granted to the Data Controller, except when expressly exempted as a requirement for the Processing.
- c) To be informed by the Data Controller or the Data Processor, upon request, regarding the use that has been made of their personal data.
- d) File complaints before the Superintendence of Industry and Commerce for violations of the provisions of Law 1581 of 2012 and other regulations that modify, add or complement it. In Venezuela, complaints may be filed with the Office of the Ombudsman or the competent judicial authorities.
- e) To revoke the authorization and/or request the deletion of the data when the processing does not respect the constitutional and legal principles, rights and guarantees.
- f) Access free of charge to personal data that have been subject to Processing.

The channels that exist in BDO for the exercise of the rights of data subjects are found in Chapter XIII of this Policy.

CHAPTER XIII PROCEDURE FOR EXERCISING YOUR RIGHTS AS A DATA SUBJECT

The rights of the Holders established in the Law may be exercised before BDO by the following persons:

- a) By the Data Subject, who must provide BDO with sufficient proof of his or her identity.
- b) By the assignees of the Data Subject, who must prove such capacity before BDO.
- c) By the representative and/or attorney-in-fact of the Data Subject, upon accreditation before BDO of the representation or power of attorney.
- d) By stipulation in favor of or for another.

In accordance with the provisions of the applicable legislation in force, for the exercise of

any of the rights of the Data Controller, any of the mechanisms set forth below may be used before BDO:

1. Inquiries:

- The Data Controllers or their successors in title may consult the personal information of the Data Controller contained in BDO's databases.
- BDO, as Data Controller, will provide to the Data Controllers or their successors in title, all the information contained in the individual registry or linked to the identification of the Data Controller.
- The consultation shall be made through the channels that have been enabled by BDO for such purpose, which are described in Section 3° of this chapter.
- The consultation will be attended by BDO in a maximum term of ten (10) working days counted from the date of receipt of the same.
- When it is not possible for BDO to attend the consultation within said term, it shall inform the interested party, stating the reasons for the delay and indicating the date on which it will attend the consultation, which in no case shall exceed five (5) business days following the expiration of the first term.

2. Claims:

- Data Owners or assignees who consider that the information contained in BDO's databases should be corrected, updated or deleted, or when they notice the alleged breach of any of the duties contained in the law, may file a complaint with BDO as Data Controller, which will be processed under the following rules:
- The claim shall be formulated by means of a written request addressed to BDO, with the identification of the Holder, the description of the facts that give rise to the claim, the address, and accompanying the documents to be asserted.
- A photocopy of the data subject's identification document must be attached to the claim.
- The claim shall be formulated through the channels enabled by BDO for such purpose, which are described in Section 3 of this chapter.
- If the claim is incomplete, BDO will require the interested party within five (5) business days following receipt of the claim to correct the faults.
- After two (2) months from the date of the request made by BDO, without the

applicant submitting the required information, the Company will understand that the claim has been withdrawn.

- In the event that the person who receives the claim is not competent to resolve it, he/she will transfer it to the corresponding person within a maximum term of two (2) business days and will inform the interested party of the situation.
- Once BDO receives the completed claim, it will include in the database a legend indicating: "claim in process" and the reason for the claim, within a term not exceeding two (2) business days. Such legend shall be maintained until the claim is decided.
- The maximum term for BDO to respond to the claim shall be fifteen (15) business days from the day following the date of its receipt.
- When it is not possible for BDO to attend the claim within said term, the interested party will be informed of the reasons for the delay and the date on which the claim will be attended, which in no case may exceed eight (8) business days following the expiration of the first term.

3. Enabled Channels:

The rights of the holders may be exercised by the aforementioned persons through the channels that have been enabled by BDO for this purpose, which are available to them free of charge, as follows:

- Through the e-mail address:
 - servicioalcliente@bdo.com.co
- BDO's physical facilities
Carrera 16 No. 97-46 8th floor

CHAPTER XIV BDO'S DUTIES AS DATA CONTROLLER

As the party responsible for the Processing of personal data, BDO must comply with the following duties:

- a) Guarantee to the Data Subject, at all times, the full and effective exercise of the right of habeas data.
- b) Request and keep, under the conditions provided by law, a copy of the respective authorization granted by the Holder.
- c) Duly inform the Data Subject about the purpose of the collection and the rights he/she has by virtue of the authorization granted.

- d) Keep the information under the necessary security conditions to prevent its adulteration, loss, consultation, unauthorized or fraudulent use or access.
- e) Ensure that the information provided to the Data Processor is truthful, complete, accurate, updated, verifiable and understandable.
- f) Update the information, communicating in a timely manner to the Data Processor, all developments regarding the data previously provided and take other necessary measures to ensure that the information provided to it is kept up to date.
- g) Rectify the information when it is incorrect and communicate the pertinent to the Data Processor.
- h) To provide to the Data Processor, as the case may be, only data whose processing is previously authorized in accordance with the provisions of the law.
- i) To require the Data Processor at all times to respect the security and privacy conditions of the Data Subject's information.
- j) To process queries and claims formulated in the terms set forth in the law.
- k) Adopt an internal manual of policies and procedures to ensure proper compliance with the law and, in particular, to deal with queries and complaints.
- l) Inform the Data Processor when certain information is under discussion by the Data Subject, once the claim has been filed and the respective process has not been completed.
- m) Inform upon request of the Data Subject about the use given to his/her data.
- n) Inform the data protection authority when there are violations to the security codes and there are risks in the administration of the information of the Data Holders.
- o) Comply with the instructions and requirements issued by the Superintendence of Industry and Commerce.

CHAPTER XV COOKIES POLICY

The BDO Business Group manages the cookie policy of BDO Global and therefore in the notice of the website should be redirected to the stipulations that BDO Global has on cookies. The BDO Business Group must ensure that users of its website can access the cookie policy of BDO Global.

Users of the website have the right to change or modify their consent to the cookie statement.

Definition of cookies

A cookie is a small information file that is downloaded to the user's computer, smartphone or tablet when accessing certain web pages to store and retrieve information about the navigation that is made from the equipment. Through cookies, websites remember information about the user's visit, which allows them to provide a safer browsing experience.

Cookies are associated with anonymous users, that is, those who visit the portals without identification or without registering to them, as well as those who do.

Cookies are not viruses or malicious programs that can damage the devices through which the web page is accessed, therefore, they cannot delete or read user information.

BDO may share information obtained through cookies with external persons or third parties (allies, clients, suppliers or companies related to the BDO Group), in order to improve the service provided to the user. Likewise, the information received through cookies will be used by BDO and the third parties described for the purposes described in this document.

Types of Cookies

1. Own or third party cookies: When they are managed from the terminal or domain of the same editor, they are qualified as own and are third party when they are not sent by the editor itself but by another entity.
2. Session and persistent cookies: In session cookies, the data collected is only stored while browsing the website and in persistent cookies, the data continues to be stored in the terminal and can be accessed for a certain period of time.
3. Technical/personalization/analytics/advertising cookies:
 - Techniques: those that make it possible to control traffic and data communication.
 - Personalization: Those that allow users to access according to some of their own characteristics that are collected, such as, customizing the search engine home page.
 - Analysis: these collect data on user behavior and allow for user profiling.
 - Advertising: they collect data on the management of advertising spaces, allow users to be shown advertising banners of which they may be possibly interested.

Purpose of cookies

They are necessary for the operation of the website, they cannot be disabled on our systems, they are only set in response to actions taken when requesting service, setting privacy preferences, logging in or completing forms. You can configure the browser of the device you are using to block or alert you to cookies. These cookies do not store any personally identifiable information.

CHAPTER XVI MODIFICATION OF THE TREATMENT POLICY

In the event of substantial changes in the content of this Personal Data Processing Policy, they will be communicated before or at the latest at the time of the implementation of the new policies. In addition, when the change refers to the purpose of the processing of personal data, BDO must obtain a new authorization from the owners.

In any case, we invite you to regularly or periodically review our website www.bdo.com.co, through which you will be informed about the change and the latest version of this Policy or the mechanisms enabled by BDO to obtain a copy of this Policy will be made available to you.

CHAPTER XVII BDO GLOBAL DATA PRIVACY POLICY

The BDO Business Group is part of the BDO global network and therefore, in all applicable matters and not contrary to Colombian legislation on the matter, the BDO Group, its clients, suppliers, contractors, active or inactive employees, will abide by the guidelines and policies established for the treatment of personal data of BDO Global, especially in all matters related to the transmission, exchange and/or security of data information between member countries.

CHAPTER XVIII GENERAL PROTOCOL FOR PERSONAL DATA BREACHES

In the event of a breach or incident involving personal data, the BDO Business Group shall apply the general protocol established in the PRO-GSI-01 Information Security Incident Management Procedure.

CHAPTER XIX PRELIMINARY PRIVACY IMPACT ASSESSMENT (PIA)

In order to strengthen risk management related to the processing of personal data and to ensure compliance with the applicable regulatory frameworks in Colombia and Venezuela, the BDO Business Group adopts the Preliminary Privacy Impact Assessment (PIA) as a key preventive tool. The purpose of this assessment is to proactively identify potential impacts on privacy arising from new projects, initiatives, or processes that involve the use of personal data.

The PIA shall be mandatory in the following scenarios:

- When designing a new system, practice, tool, or device that collects and uses personal data; or
- When acquiring from a third party a new system, practice, tool, or device that involves the collection and use of personal data.

The corresponding PIA form is available via Microsoft Forms and must be completed prior to the initiation of any activity involving the processing of personal data as part of a new project or initiative.



**CHAPTER XX
TREATMENT POLICY IN EFFECT**

This Personal Data Processing Policy was created on July 26, 2013, modified on October 6, 2020, modified on May 28, 2021, modified on June 1, 2021 and modified on November 28, 2023, modified on May 14, 2025, modified on July 29, 2025, modified on September 3, 2025, date from which it becomes effective.

DOCUMENT PROPERTIES

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