

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: Transfer and Transmission of Personal Data
Chapter XVII: Modification of the Processing Policy.
Chapter XVIII: 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:** 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, and BDO W S.A.S. BIC.
- **BDO Venezuela:** BDO Advisory S.A. and Valcárcel Gómez & Asociados.
- **BDO Guatemala:** BDO Audit Guatemala, S.A.; BDO Auditores y Consultores, S.A.; and Bureo de Organizadores, S.A.
- **BDO El Salvador:** BDO Figueroa Jiménez & Co., S.A. and Figueroa Jiménez y Asociados.

Main Address: Carrera 16 No. 97-46 8th floor - Bogotá D.C., Colombia.

Telephone: Bogotá: 6230099

Email: servicioalcliente@bdo.com.co

Websites: www.bdo.com.co - www.bdo.com.ve - www.bdo.com.gt - www.bdo.com.sv

CHAPTER II OBJECTIVE OF THE TREATMENT POLICY

In compliance with the applicable data protection laws in the countries where the BDO Corporate Group operates particularly in Colombia, the Bolivarian Republic of Venezuela, El Salvador, and Guatemala this Data Processing Policy (hereinafter, the “Policy”) is hereby adopted.

Specifically, this Policy is developed in accordance with Law 1581 of 2012 and its regulatory decrees in Colombia; the Constitution of the Bolivarian Republic of Venezuela and the Special Law Against Cybercrime in Venezuela; the Law for the Protection of Personal Data (Decree No. 144) in El Salvador; and the constitutional provisions and the Law on Access to Public Information (Decree 57-2008) in Guatemala, as well as any

subsequent amendments, supplements, or developments thereof within each jurisdiction.

Through this Policy, the BDO Corporate Group comprising its affiliated entities in the aforementioned countries (hereinafter, “BDO” or the “BDO Corporate Group”) establishes the corporate and legal guidelines governing the collection, storage, use, circulation, transfer, and deletion of personal data obtained in the course of its activities, always based on the prior, express, and informed consent of the data subjects.

This Policy defines the purposes of data processing, the rights of data subjects, and the internal and external procedures available to exercise such rights before the BDO Corporate Group.

In accordance with Article 15 of the Political Constitution of Colombia and the data privacy and protection laws in force in the jurisdictions where it operates, the BDO Corporate Group reaffirms its commitment to the comprehensive protection of the personal information of its independent professionals, clients, suppliers, employees, and other natural persons who maintain a commercial, contractual, or legal relationship with any of its entities, ensuring that data processing is carried out under the principles of legality, confidentiality, security, and transparency.

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. In the various countries across the Inter-Americas region where the BDO Corporate Group operates, there are legal frameworks regulating the collection, storage, use, circulation, and deletion of personal data, aimed at guaranteeing the fundamental right of individuals to the protection of their information, as well as other related rights such as privacy, intimacy, freedom, and access to information.
2. Although these regulations differ in each jurisdiction, they share essential principles such as the lawfulness of processing, legitimate purpose, information security, transparency, and accountability by the controllers and processors of personal data, in line with the principles established by the European General Data Protection Regulation (GDPR).
3. In Colombia, Law 1581 of 2012 and its regulatory decrees, including Decree 1377 of 2013, Decree 1074 of 2015, and Circular 002 of 2015 issued by the Superintendence of Industry and Commerce, constitute the general framework for personal data protection, developing the rights enshrined in Article 15 of the Political Constitution.
4. In the Bolivarian Republic of Venezuela, Article 28 of the 1999 Constitution recognizes the right of every individual to access, rectify, or delete information about themselves held in public or private records. This framework is complemented by the Special Law Against Cybercrime (2001), which penalizes the misuse of personal information and safeguards the integrity and confidentiality of data.
5. In El Salvador, the Law for the Protection of Personal Data (Decree No. 144) regulates the legitimate and informed processing of personal data by natural or legal persons,

whether public or private, establishing clear obligations for those handling personal information.

6. In Guatemala, although there is no specific law on personal data protection, the Political Constitution of the Republic recognizes, in Articles 23, 24, and 25, the rights to intimacy and privacy, and in Article 31, partially regulates the processing of personal data contained in public archives and records. Furthermore, Article 44 provides that inherent human rights, even if not expressly stated, are enforceable and protected thus forming the basis for recognizing the right to data protection.
7. Likewise, the Law on Access to Public Information (Decree 57-2008) partially regulates the processing of personal data in public records, and the Constitutional Court, through decisions such as Case File No. 3552-2014, has doctrinally recognized the right of individuals to access, update, rectify, and object to the processing of their personal data.
8. Collectively, these legal provisions reflect the commitment of the BDO Corporate Group, with presence throughout the Inter-Americas region, to adopt policies and practices aimed at the responsible, transparent, and secure processing of personal data, ensuring respect for fundamental rights and strengthening trust in the lawful management of information.

CHAPTER IV TO WHOM THE TREATMENT POLICY IS ADDRESSED

This Data Processing Policy applies to Independent Professionals, Clients and Potential Clients, Suppliers and Potential Suppliers, and BDO Employees (both active and inactive), as well as any other third party whose personal data is collected, stored, or processed by the BDO Corporate Group in the course of its business activities, even if such parties do not maintain an active contractual relationship with the Group.

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 the related regulations 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 3° 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 refers to any information that affects the privacy of the Data Subject or whose improper use may lead to discrimination. Such data includes, among others, information revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, membership in trade unions or social organizations, as well as data related to health, sexual life, and biometric information.

The processing of Sensitive Data is restricted and may only be carried out in cases expressly authorized by law. Specifically, and in accordance with Article 5 of Law 1581 of 2012 (Colombia) and equivalent provisions in the laws of Venezuela, El Salvador, and Guatemala, BDO may only process this type of data under the following circumstances:

- 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.

Whenever the processing of Sensitive Data is permitted, BDO ensures strict compliance with the following obligations:

1. Inform the Data Subject that since it is sensitive data, he/she is not obliged to authorize its processing.
2. Inform 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 BDO's activities are, or will be, conditional upon the provision of Sensitive Personal Data by Data Subjects.

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 AND POTENTIAL 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. - Perform verification, analysis, and risk assessment processes related to Money Laundering, Terrorism Financing, Corruption, and Transnational Bribery, in accordance with the Group's compliance policies. - Implement due diligence and Know Your Client (KYC) controls. - Grant access to facilities, systems, or technological platforms when necessary.
SUPPLIERS AND VENDORS	- To make payments related to contractual obligations.

DATA SUBJECT	PURPOSE
OF GOODS OR SERVICES	- 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. - Perform verification, analysis, and risk assessment processes related to Money Laundering, Terrorism Financing, Corruption, and Transnational Bribery, in accordance with internal compliance policies. - Grant access to facilities, systems, or technological platforms when necessary. - Implement due diligence controls.
ACTIVE AND FORMER EMPLOYEES	- Process payroll payments, issue employment certifications, and send company event invitations to active employees. - Issue employment certificates requested by former employees. - Develop internal communication campaigns that may include employee information within the BDO Corporate Group. - Contact and manage candidates during recruitment and selection processes. - Contact professionals submitting résumés to arrange job interviews. - Contact independent professionals for the delivery of commercial information. - Manage performance evaluations, training programs, and professional development activities. - Submit information to governmental or judicial entities upon express request. - Review potential conflicts of interest (for partners, directors, managers, and/or their relatives up to the third degree of consanguinity, affinity, or civil relationship) that may significantly affect corporate operations. - Perform verification, analysis, and risk assessment processes related to Money Laundering, Terrorism Financing, Corruption, and Transnational Bribery, in accordance with internal compliance policies..
OTHER THIRD PARTIES	- Grant access to facilities, systems, or technological platforms when necessary. - Register and monitor the entry of visitors, contractors, consultants, advisors, or strategic partners. - Share information with other companies within the BDO Corporate Group or with third-party data processors,



DATA SUBJECT	PURPOSE
	whether within or outside Colombia and Venezuela, under strict conditions of confidentiality and security. - Comply with requirements from administrative, judicial, or regulatory authorities. - Protect the legitimate interests of the BDO Corporate Group in the context of claims, audits, or legal proceedings.

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 in digital or physical format, and is mandatory for all departments, offices, and personnel directly or indirectly involved in the processing of personal data. Likewise, its provisions shall extend to data processors with whom BDO establishes contractual relationships, insofar as applicable and in accordance with the confidentiality and data protection agreements executed with such entities.

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

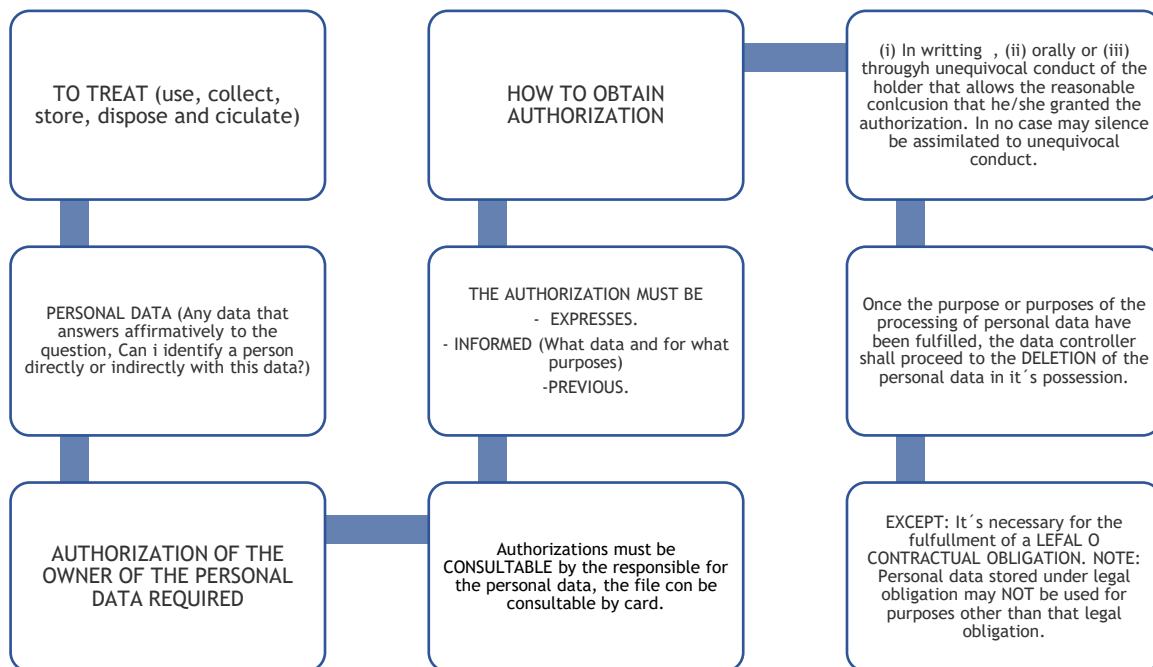
affirmatively to the following question with the data I can directly or indirectly identify a natural person?

In accordance with Law 1581 of 2012 and its regulatory decrees in Colombia, as well as the constitutional and legal principles in force in the Bolivarian Republic of Venezuela, El Salvador, and Guatemala, BDO may only collect, store, use, or circulate personal data for the reasonable and necessary period required to fulfill the legitimate purposes that justified its processing. Once such purposes have been fulfilled, and unless a legal or contractual provision provides otherwise, BDO shall proceed with the secure deletion or destruction of the personal data under its custody.

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 legal framework in force in Colombia and

in respect of the constitutional and regulatory principles applicable in Venezuela, El Salvador, and Guatemala, recognizes the special protection to which the personal information of children and adolescents is entitled. Accordingly, the processing of minors' personal data shall be carried out only when such processing serves the best interests of the child and guarantees, without exception, the respect for their paramount rights to integrity, dignity, privacy, and comprehensive development.

In Colombia, this processing is governed by Article 7 of Law 1581 of 2012, as well as Constitutional Court Rulings C-748 of 2011 and C-778 of 2012, which establish specific parameters and requirements for handling this type of information. In the Bolivarian Republic of Venezuela, it is based on Article 78 of the National Constitution, which enshrines the comprehensive protection of children and adolescents as full subjects of rights, imposing upon the State, the family, and society the duty to guarantee their integral development under conditions of freedom and dignity. Similarly, in El Salvador, the Comprehensive Protection Act for Children and Adolescents (LEPINA) reinforces these principles, stipulating that all information related to minors must be processed under criteria of confidentiality and legitimate purpose. In Guatemala, the Comprehensive Protection Act for Children and Adolescents (Decree No. 27-2003), together with the constitutional principles contained in Articles 51 and 53 of the Political Constitution, recognize the prevalence of minors' rights and the obligation to ensure their protection in any information processing activity that may affect their well-being.

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:

- Control and registration of entry, attendance, and access to BDO Corporate Group premises or to locations where corporate events take place.
- 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.
- The processing complies with the legal requirements established in the applicable law of the country where the data are processed.
- Prior authorization is obtained from the legal representative of the minor, usually the parents.

Disclaimer Regarding Responsibility of Parents or Legal Guardians:

The BDO Business Group presumes that all personal information provided by the parents, guardians, or legal representatives of minors is truthful, complete, and up to date. Consequently, the Group shall not be liable for any errors, inaccuracies, or omissions in the personal data supplied by such individuals, nor for any effects such inaccuracies may have on administrative processes or the services provided to the minor.

Should any inconsistencies, errors, or inaccuracies be identified in the information provided, the parent or legal representative must immediately notify the BDO Corporate Group so that the necessary corrections may be made.

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 PERSON IN CHARGE shall comply with all duties set forth in the Processor's Data Processing Policy, as well as with the obligations established in Article 18 of Law 1581 of 2012 (Colombia). Likewise, the Processor shall observe the constitutional and regulatory principles applicable in the Bolivarian Republic of Venezuela, El Salvador, and Guatemala, particularly those related to the lawfulness, confidentiality, security, and purpose of

personal data processing.

CHAPTER XI REVOCATION OF AUTHORIZATION AND/OR DELETION OF DATA

Data Subjects may, at any time, request BDO, in its capacity as Data Controller, to delete their personal data and/or revoke the authorization previously granted for its processing, by submitting a request or claim in accordance with BDO's established internal procedures.

This right is exercised pursuant to Article 15 of Law 1581 of 2012 (Colombia), in harmony with the principle of informational self-determination recognized under Article 28 of the Constitution of the Bolivarian Republic of Venezuela, and consistent with the constitutional and legal principles in El Salvador and Guatemala relating to privacy, freedom, and access to personal information.

However, data deletion or revocation of authorization shall not proceed when the Data Subject has a legal or contractual obligation requiring the retention of the data in BDO's databases, or when data preservation is necessary for compliance with legal, tax, labor, accounting, or historical obligations.

BDO has implemented accessible and cost-free mechanisms enabling Data Subjects to exercise their rights at any time. These mechanisms are described in Section 3 of Chapter XIII of this Policy.

If, upon expiration of the legally established period, BDO fails to delete the personal data from its databases, the Data Subject may seek judicial relief before the competent authorities to request revocation of authorization or deletion of the data.

Finally, BDO shall retain personal data only when strictly necessary for the fulfillment of a legal or contractual obligation, always applying the principles of necessity, proportionality, and legitimate purpose in data processing.

CHAPTER XII RIGHTS OF DATA SUBJECTS

In accordance with Article 8 of Law 1581 of 2012 (Colombia), Article 28 of the Constitution of the Bolivarian Republic of Venezuela, and the equivalent provisions and principles in El Salvador and Guatemala, Data Subjects shall have the following rights:

- 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. To file complaints or claims before the Superintendence of Industry and Commerce (Colombia), the Ombudsman's Office or judicial authorities (Venezuela), or before the competent authorities in El Salvador and Guatemala, for violations of the

applicable data protection regulations.

- 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 - Bogotá, Colombia.

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 competent Data Protection Authority when security breaches occur and there are risks affecting the administration or integrity of Data Subjects'

information.

- o. Comply with the instructions and requirements issued by the Superintendence of Industry and Commerce (Colombia) or by the competent data protection authorities in Venezuela, El Salvador, and Guatemala.

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 TRANSFER AND TRANSMISSION OF PERSONAL DATA

The BDO Business Group including its local entities, subsidiaries, and affiliated companies abroad, may transfer or transmit personal data to third parties with whom it has an operational relationship or who provide necessary services for proper business functioning, in accordance with the responsibilities assigned to each party.

In such cases, BDO shall adopt all necessary measures to ensure that entities with access to personal data comply with the applicable legal obligations and data protection principles established in the laws of Colombia, Venezuela, Guatemala, and El Salvador.

Where data is transmitted to Processors located within or outside the territory of the Republic of Colombia, the Bolivarian Republic of Venezuela, the Republic of Guatemala, or the Republic of El Salvador, BDO shall execute the relevant data transmission agreements or contractual clauses, which shall include, at a minimum:

1. The scope of processing.
2. The activities that the Processor will perform on behalf of the Controller.
3. The obligations of the Processor toward both the Data Subject and the Controller.

Under these agreements, the Processor shall undertake to comply with the obligations established by the Controller in accordance with this Policy and to process the personal data strictly for the authorized purposes and in compliance with the applicable laws in each jurisdiction.

In addition to the obligations imposed by the applicable laws, the contract shall include, at a minimum, the following duties of the Processor:

1. Process personal data on behalf of the Controller in accordance with the governing data protection principles.
2. Safeguard the security of databases containing personal data.
3. Maintain confidentiality regarding the processing of personal data.

In the case of international data transfers, the BDO Business Group shall comply with Law 1581 of 2012 (Colombia) and its regulatory decrees, as well as with equivalent provisions in force in Venezuela, El Salvador, and Guatemala, ensuring an adequate level of protection for the transferred personal data.

The BDO Business Group is part of the BDO global network and therefore, in all applicable matters and not contrary to 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.

CAPITULO XVII 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.

All users are invited to regularly review the official websites of the BDO Business Group www.bdo.com.co, www.bdo.com.ve, www.bdo.com.gt, and www.bdo.com.sy, where any updates, as well as the most recent version of this Policy and the mechanisms to obtain a copy thereof, will be published in a timely manner.

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)

With the aim of strengthening the management of risks associated with the processing of personal data and ensuring compliance with the legal frameworks in force in the countries that make up the BDO Group, the Preliminary Privacy Impact Assessment (PIA) is adopted as a fundamental preventive tool. This assessment seeks to identify in advance potential privacy risks arising from new projects, initiatives, or processes involving the use of personal data.

The implementation of the PIA shall be mandatory in the following cases:

- 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, modified on November 11, 2025 date from which it becomes effective.

CHAPTER XXI DOCUMENT PROPERTIES

Prepared by:	Leidy Rocio Martinez Gutierrez - LR&C Senior
Reviewed by:	Mario Andres Rodriguez Tovar - LR&C Director
Approved by:	Mario Andres Rodriguez Tovar - LR&C Director