

FORVIS MAZARS PRIVACY POLICY IN COLOMBIA	Cod: GDPR- HABEAS DATA
	Date: 29/09/2025
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INTRODUCTION

FORVIS MAZARS in Colombia adopts the applicable regulations to fully comply with the protection of Personal Data of any person who comes into contact with the firm, preserving with quality, reliability, privacy, integrity, availability, and confidentiality their Personal Data.

Thus, the Personal Data protection procedures established in this Privacy Policy are the fundamental basis for complying with the established rules. In this regard, we kindly ask you to carefully and thoroughly read the contents set out below.

I. Purpose

FORVIS MAZARS has drafted this Policy so that you are aware of the means we use to collect your Personal Data, the use we make of it, and the channels we have made available for you to communicate with our services with total confidence.

In this way, and through this Privacy Policy of FORVIS MAZARS, we guarantee the protection of the Data provided through:

(i) an internal process, which complies with all the requirements that apply to us as Data Controller, and (ii) Data Processors, in those cases where FORVIS MAZARS entrusts the processing of the Database to a third party.

As a result, both the Controller and the Processors will fully adopt this Policy, along with the obligations and procedures derived from it, ensuring its implementation within FORVIS MAZARS, disseminating its content and effects among its staff, that is, its subordinates or dependents (operators), and monitoring compliance. All this, in guarantee of confidentiality, security, and information protection in accordance with current legal provisions.

II. Scope

FORVIS MAZARS has prepared this Policy solely for informational purposes. In this sense, the materials offered through it may not in any case be conceived as binding.

Additionally, the nature of the Services provided by FORVIS MAZARS is aimed at **Clients over 18 years of age**, with explicit prohibition of access by Clients under such age.

III. Regulatory Framework

The applicable regulatory framework for FORVIS MAZARS is presented below:

- Political Constitution of Colombia of 1991.
- Statutory Law 1266 of 2008: Financial Habeas Data.
- Statutory Law 1581 of 2012: Habeas Data.
- Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016.

IV. Definitions

For the purposes of applying the rules contained in this Privacy Policy, and in accordance with Article 3 of Law 1581 of 2012, the following definitions shall apply:

- **FORVIS MAZARS:** FORVIS MAZARS in Colombia.
- **Policy:** This FORVIS MAZARS Privacy Policy in Colombia.
- **Services:** Services provided by FORVIS MAZARS in Colombia.
- **Clients:** Any natural or legal person benefiting from the Services of FORVIS MAZARS in Colombia.
- **Data Controller:** A natural or legal person, public or private, who, alone or in association with others, decides on the Database and/or the Processing of the Data.
- **Data Processor:** A natural or legal person, public or private, who, alone or in association with others, processes Personal Data on behalf of the Controller.
- **Personal Data or Data:** Any information that we may ask you for that can be associated with one or more identified or identifiable natural persons.
- **Data Subject:** The natural person whose Personal Data are subject to Processing by FORVIS MAZARS in Colombia.
- **Processing:** Any operation or set of operations on Personal Data, such as collection, storage, use, circulation, or deletion.
- **Authorization:** The prior, express, and informed consent of the Data Subject to carry out the Processing of Personal Data.
- **Privacy Notice:** Verbal or written communication generated by the Controller, addressed to the Data Subject for the Processing of their Personal Data, through which they are informed about the existence of the Information Processing Policies applicable to them, how to access them, and the purpose of the Processing intended for the Personal Data.
- **Database:** Organized set of Personal Data subject to Processing.
- **Sensitive Data:** Those that affect the privacy of the Data Subject or whose misuse may lead to discrimination, such as those revealing racial or ethnic origin, political orientation, religious or philosophical beliefs, membership in trade unions, social or human rights organizations, or political opposition parties, as well as Data relating to health, sexual life, and biometric Data.
- **Transfer:** The transfer of Data occurs when the Controller and/or Processor of Personal Data located in Colombia sends the information or Personal Data to a recipient who, in turn, is a Controller and is located inside or outside the country.

- Transmission: The transmission of Data implies the communication of the same, within or outside the territory of the Republic of Colombia, so that Processing may be carried out by the Processor on behalf of the Controller.

V. General Information

Your Personal Data are collected and processed by FORVIS MAZARS in its capacity as Data Controller.

FORVIS MAZARS is comprised of the following independent entities:

1. **FORVIS MAZARS AUDIT S.A.S BENEFICIO E INTERÉS COLECTIVO - BIC**, identified with NIT. 830.055.030-9, with registered office at Calle 93 No. 15-40, Office 402, Bogota D.C. (Colombia).
2. **FORVIS MAZARS TAX & LEGAL S.A.S BENEFICIO E INTERÉS COLECTIVO - BIC**, identified with NIT. 901.038.694-4, with registered office at Calle 93 No. 15-40, Office 402, Bogota D.C. (Colombia)
3. **FORVIS MAZARS ACCOUNTING S.A.S BENEFICIO E INTERÉS COLECTIVO - BIC**, identified with NIT. 901.446.809-4, with registered office at Calle 93 No. 15-40, Office 402, Bogota D.C. (Colombia).

FORVIS MAZARS has appointed a Data Protection Officer (DPO), who Clients may contact through the following means::

- Email address: habeasdata@forvismazars.com.co
- Postal address: Calle 93 No. 15-40, floors 2 and 4, Bogotá D.C. (Colombia)
- Phone number: +57 604 4242490

Additionally, please note that your Data are preserved and stored throughout the retention period in FORVIS MAZARS' internal servers.

VI. Client Consent

By accepting this Policy, the Client is informed and gives their free, informed, specific, and unequivocal consent for the Personal Data they provide us by any means to be processed by FORVIS MAZARS, in accordance with the provisions set forth in the current legislation.

Therefore, we advise you that, in order to make a free and voluntary decision regarding whether to provide us with your Data, you should carefully and thoroughly read this Policy.

VII. Data Collection

FORVIS MAZARS processes, among others, the following categories of Client Data: marital status, first and last name(s), date and place of birth, gender, nationality, address, email address, telephone number, professional position, IP address, and any other information the Client decides to communicate to us.

The Data are collected in particular when:

- You register on our Website,
- You fill out one of our forms,
- We sign a consulting or employment contract,
- You subscribe to our newsletter.

VIII. Data Processing and Retention Period

1. Data provided for Client and prospective Client management:

Your Personal Data will not be retained beyond the time strictly necessary for managing our business relationship with you. However, Data that allow the establishment of proof of a right or contract, which must be kept to comply with a legal obligation, will be retained for the period required by current legislation.

With regard to possible prospecting activities directed at Clients, your Data may be retained for a period of three (3) years after the end of the business relationship. Personal Data relating to a prospective Client may be retained for a period of three (3) years from the date of collection or the last contact with the prospective Client. At the end of this three (3)-year period, we may contact you again to ask if you wish to continue receiving commercial requests.

2. Data provided for employee management:

Your Personal Data will not be retained beyond the time strictly necessary for managing our employment relationship with you. However, Data that allow the establishment of proof of a right or contract, which must be kept to comply with a legal obligation, will be retained for the period required by current legislation.

All information relating to FORVIS MAZARS employees or former employees will be retained so that the Company may comply with the obligations of this Policy and exercise its rights accordingly, in line with Colombian law.

Upon joining FORVIS MAZARS, the employee shall acknowledge, accept, and apply the Personal Data Protection Policies. To complete the onboarding process of a new employee at FORVIS MAZARS, it is necessary to guarantee the signature and acceptance of this Policy.

Likewise, any employee declares that the Data they have provided are true, that they have not omitted or altered any information, and that they are aware that falsification or omission may lead to civil, labor, and criminal consequences.

3. Data provided for the distribution of the Newsletter:

Information required to account for your right to object is retained for a minimum of three (3) years from the exercise of the right to object.

4. Data provided through Contact forms:

Information required to account for your right to object is retained for a minimum of three (3) years from the exercise of the right to object.

5. Data provided for registration at events and workshops:

Information required to account for your right to object is retained for a minimum of three (3) years from the exercise of the right to object.

6. Anonymous statistical analysis of access habits, behavior, preferences, and activities carried out by Clients:

Information required to account for your right to object is retained for a minimum of three (3) years from the exercise of the right to object.

IX. Purpose of Processing

FORVIS MAZARS will process the Personal Data you provide us for the following purposes:

- a) Manage your access to our services,
- b) Carry out operations related to client management concerning contracts, orders, deliveries, invoices, loyalty programs, and customer relationship monitoring,
- c) Build a database of Clients, prospective Clients, and employees,
- d) Send newsletters, requests, and promotional messages. If you do not wish to receive them, you have the option to express your refusal when providing your Data,

- e) Develop business and website traffic statistics,
- f) Manage opinions about products, services, or content,
- g) Manage unpaid invoices and disputes regarding the use of our products and services,
- h) Respond to your information requests,
- i) Fulfill employer obligations related to employee affiliations, compensation funds, and social security contributions,
- j) Support candidate selection, training, and staff promotion,
- k) Pay salaries,
- l) Comply with our legal and regulatory obligations,
- m) Any other purpose arising from the development of the contract or commercial, civil, and/or labor relationship between FORVIS MAZARS and the Data Subject.

X. Legal Basis

The legal basis for our Data collection is:

1. Execution of a contract:when we retain Data from our Clients and employees.
2. Legitimate interest:when you voluntarily provide us with Data. The Data are collected to allow us to respond to your various requests and when we conduct prospecting activities.
3. Your consent:for the sending of our newsletters.

When collecting your Personal Data, we will inform you if certain Data must be filled in or if they are optional. Mandatory Data are necessary for the operation of the Services. As for optional Data, you are entirely free to provide them or not. We will also inform you of the possible consequences of not responding.

XI. Recipients

The Client's Personal Data may be communicated to:

- The FORVIS MAZARS team, including its parent company and/or subsidiaries (such as Forvis Mazars US and Forvis Mazars Global).
- Our Data Processors.
- Entities that are part of or affiliated with the international FORVIS MAZARS network, for internal administrative purposes in order to comply with legal, corporate, and due diligence obligations applicable to FORVIS MAZARS by virtue of its regime and professional activity.

- Judges and Courts in cases legally established.

XII. Transfers and Transmissions of Personal Data

• Transmission of Personal Data:

The company may transmit personal data to third-party processors located in Colombia or abroad, provided that:

- There is a contractual relationship governing the processing of the transmitted personal data.
- The processor undertakes to apply the obligations established in this policy and Colombian data protection legislation.
- Measures are adopted to preserve the confidentiality, integrity, and security of the information.

International Transfer of Personal Data:

The company may transfer personal data to third parties located outside Colombian territory only when the receiving country provides adequate levels of protection as determined by the Superintendence of Industry and Commerce. If the receiving country does not have an adequate level of protection, the transfer may only be carried out if:

- The Data Subject provides express and unequivocal authorization.
- Contractual agreements ensure compliance with the principles and provisions of Colombian law.

Transmission and Transfer within the Forvis Mazars Group globally:

The company may transmit or transfer personal data to other entities within the Forvis Mazars group globally, both inside and outside Colombian territory, to fulfill legitimate purposes compatible with the authorizations granted by the Data Subjects, for administrative purposes, and to provide professional services to our clients. Data Subjects accept this when they authorize the processing of their personal data.

- **Security Measures and Responsibilities:**

The company and the group entities to which information is transmitted or transferred will adopt the necessary technical, human, and administrative measures to protect the personal data of the Data Subjects and to prevent their alteration, loss, consultation, unauthorized or fraudulent use, or access. Third-party recipients of the information must comply with the principles established in this policy, as well as with the applicable legal provisions.

XIII. Client Responsibility

The Client guarantees that they are over 18 years of age and that the Data provided to FORVIS MAZARS are true, complete, and up to date. To this end, the Client is responsible for the accuracy of the information provided and will keep it duly updated so that it reflects their actual situation. The Client is liable for false or inaccurate Data provided and for any direct or indirect damages that this may cause FORVIS MAZARS or third parties.

The Client also declares that they will inform any third parties whose Data they may have provided of the aspects contained in this clause and that they have obtained their consent for this purpose, releasing FORVIS MAZARS from any liability in this regard. Nevertheless, FORVIS MAZARS may carry out the necessary verifications to confirm this circumstance, adopting the corresponding due diligence measures in accordance with current legislation.

XIV. Rights as the Data Subject

As a Client, you have the possibility to freely and gratuitously exercise the following rights:

- **Revoke consent previously granted when the legal basis is consent.**
- **Obtain confirmation of whether FORVIS MAZARS is processing Personal Data concerning you.**
- **Access your Personal Data, rectify inaccurate or incomplete Data, and request the deletion of your Data when, among other reasons, they are no longer necessary for the purposes for which they were collected.**

Data Subjects whose Data are collected on the basis of our legitimate interest, as mentioned in Article IX, are reminded that they may object at any time to the Processing of their Data. However, we may continue Processing if there are legitimate reasons that prevail over your rights and freedoms, or if the Processing is necessary to establish, exercise, or defend our rights in court.

- **Obtain from FORVIS MAZARS the restriction of Processing** of your Data when one of the conditions provided for in data protection regulations is met:

During the verification process we implement, when you challenge the accuracy of your personal Data:

- When the Processing of that Data is unlawful and you wish to restrict it instead of deleting it,
- When we no longer need your Personal Data but you wish to retain them to exercise your rights,
- During the period of verification of legitimate reasons when you have objected to the Processing of your Personal Data.

Request Data portability:

The Data Subject has the right to the portability of their Data, understood as the Data they have knowingly provided in the context of accessing and using the services, as well as the Data generated by their activity in the context of using the services. Please note that this right does not apply to Data collected and processed on any legal basis other than consent or the execution of the contract binding us.

This right may be exercised free of charge, at any time, to recover and store your Personal Data.

In this context, we will send you your Personal Data, by any means deemed useful, in a commonly used open standard format, machine-readable, and in line with the state of the art.

For any request, the Data Subject may write to us at the address and phone number indicated in Clause V.

– **File a complaint with the Superintendence of Industry and Commerce (SIC):**

You are also informed that you have the right to file a complaint with the Superintendence of Industry and Commerce if you consider that the Processing of your Personal Data under this Policy constitutes a violation of the law.

– **Digital estate:**

The Data Subject has the right to establish guidelines for the storage, deletion, and disclosure of their Personal Data after death. These guidelines may be general, covering all Personal Data concerning them.

These rights may be exercised by:

- a) The Data Subject or their successors, upon proof of identity, or through electronic instruments that allow identification.
- b) The representative and/or attorney-in-fact of the Data Subject, upon proof of representation or power of attorney.

If the request is made by a person other than the Data Subject and proof of representation is not provided, it shall be deemed not submitted.

XV. Security Measures

FORVIS MAZARS collects information through its various personal and electronic means, as well as through other subsidiaries or companies that may form part of the corporate group.

As a result, FORVIS MAZARS will disseminate this Policy within its group, and its staff will be required to properly handle the information they may become aware of in the course of their work, always observing the guidelines set forth herein.

FORVIS MAZARS guarantees that the information will be handled with the necessary technical, human, and administrative measures to secure records, preventing their alteration, loss, consultation, use, or access by unauthorized personnel or in a fraudulent manner.

XVI. Confidentiality of Information

FORVIS MAZARS will process your Data with absolute confidentiality, respecting the privacy, duty of secrecy, and security of your information, in accordance with applicable regulations, adopting the necessary legal, technical, and organizational measures to prevent alteration, loss, Processing, or unauthorized access, taking into account the state of technology, the nature of the Data stored, and the risks to which they are exposed.

FORVIS MAZARS is, in any case, obligated to the proper Processing of information provided internally and externally. Consequently, it must collect, store, use, circulate, or delete information only within the internal scope and for its own purposes or the ordinary course of its economic activity, provided that it does not exceed the limits established by law, regulations, or contracts binding it to the Data Subject.

Even if intended for internal Processing, information that affects the privacy of the Data Subject, or whose misuse may result in discrimination (e.g., racial or ethnic origin, political orientation, religious or philosophical beliefs, membership in trade unions, social or human rights organizations, political parties, opposition groups, health, sexual life, or biometric Data), may not be exposed or disclosed to anyone.

Employees and contractors, when accessing information about their peers or other individuals who are part of FORVIS MAZARS, or associated with it, will act as operators of such information and, consequently, must use and manage it in compliance with the purposes. The same commitment applies to executives, partners, and legal representatives of FORVIS MAZARS in their individual or collective actions.

Therefore, FORVIS MAZARS and those who represent it, under any title, may not provide information to natural or legal people other than the Data Subjects, except for lawful purposes and in accordance with the provisions of Article IX(1) of this Policy.

XVII. Sensitive Data

FORVIS MAZARS refrains from collecting or processing any personal data that directly or indirectly reveals:

Racial or ethnic origins:

- Political, philosophical, or religious opinions,
- Trade union membership,
- Health status (apart from the need for medical coverage),
- Sexual orientation,
- Criminal records, convictions, and security measures.

If the purpose of the business relationship requires the collection of the above elements, we irrevocably commit to complying with current laws.

Queries may be submitted using the contact information provided in Article V of this Policy.

XVIII. Procedure for Handling Queries, Complaints, Requests for Rectification, Updating, and Deletion of Data

Data Subjects, their successors, representatives, or attorneys may request information about the Data Subject's personal information held by FORVIS MAZARS, which will provide all the information contained in the individual record or linked to the identification of the Data Subject. Likewise, FORVIS MAZARS will inform the mechanism by which the Data Subject may file claims to update, rectify, delete the Data, or definitively revoke the Authorization.

In any case, regardless of the mechanism implemented for handling queries, such requests will be answered within a maximum of ten (10) business days from the date of receipt. When it is not possible to respond to the query within this period, the interested party will be informed before the expiration of the ten (10) days, stating the reasons for the delay and indicating the date on which the query will be answered, which may not exceed five (5) business days following the expiration of the initial term.

If the claim, request, or query is incomplete in FORVIS MAZARS' view, the interested party will be required to correct the deficiencies within five (5) business days of receipt. If two (2) months have elapsed from the date of the request without the applicant providing the required information, the claim, request, or query will be deemed withdrawn.

In any case, the communication sent by the Data Subject to the email address provided by FORVIS MAZARS or physically to the indicated address must contain at least the following information:

- a) Full name(s) and surname(s).
- b) Type and identification number.
- c) A telephone number or physical/electronic contact address.
- d) The express request with a clear and precise description of the Personal Data with respect to which the Data Subject seeks to exercise any of their rights.

If applicable, other elements or documents that facilitate the location of the Personal Data.

XIX. Modification of the Policy

FORVIS MAZARS reserves the right to modify this Privacy Policy in order to adapt it to any legislative changes that may occur. In such cases, we will notify you of the changes introduced by publishing them on the website with reasonable notice prior to their implementation. By continuing to access or use the services after the changes have been made, you agree to be bound by our new Policy.

XX. Validity

This Policy enters into force as of **June 1, 2025**.

Forvis Mazars Audit S.A.S. Beneficio e Interés Colectivo – BIC
Forvis Mazars Accounting S.A.S. Beneficio e Interés Colectivo – BIC
Forvis Mazars Tax & Legal S.A.S. Beneficio e Interés Colectivo – BIC