



Data Protection Policy

Baker Tilly Colombia Ltda.

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In compliance with article 15 of the Colombian Constitution; Law 1581 of 2012; Decrees 1.377 of 2013, 1074 of 2015 and Circular Interna No. 2 of 3 November , 2015 issued by the Superintendence of Industry and Commerce, establishes the following:

PERSONAL DATA PROTECTION POLICY

DATA CONTROLLER	
Entity	BAKER TILLY COLOMBIA LTDA.
City	Bogotá D.C. - Republic of Colombia
Registered Address	Calle 90 No. 11A-41 Piso 6
Email	datos@bakertillycolombia.com
Telephone Number	+57(1) 616 7788
Hereinafter, for all legal effects and purposes relating to this Personal Data Protection Policy, the terms “Data Controller” and/or “The Firm” shall be equivalent and interchangeable, and shall refer to the entity identified above.	

DEFINITIONS	
The following terms are defined for the best understanding of the content presented herein:	
Authorization	The data subject's prior, express and informed consent to processing of his or her personal data.
Database	Organised set of personal data that is subject to processing operation.
Personal Information	Any information that can be linked to or associated with one or more individuals, even if it can be certificated or not.
Processor	Any individual or entity, public or private, who by itself or in association with others, may carry out the processing of personal data on behalf of the Controller.
Controller	An individual or entity, of public or private nature, that may, by itself or in association with others, determine the purpose and means of processing the personal data and/or database.
Data Subject	The individual whose personal data are processed.
Data Processing	Any operation carried out on the personal data, such as collection, storage, use, distribution, communication, disclosure and suppression of information.

Privacy notice	Any oral or written communication made by the controller to the data subject for the purpose of data subject regarding the processing of his or her personal data, informing him or her of the existence of the information processing policies that will be applicable, how to access it and the purposes for which the data will be processed. The purposes for which the personal data will be processed, and how to access it the purposes for which the personal data will be processed.
Public Information	Data that is not semi-private, private or sensitive. Public information is data relating to a person's civil status, profession, status as a trader or civil servant, among others. By its very nature, public information can be found in public registers, public documents, judicial supplements or gazettes and duly executed judicial decisions that are not subject to any reservation.
Sensitive Data	Any information affecting the privacy of the data subject or whose misuse might lead to discrimination, such as information revealing race, ethnic origin, political affiliation, religious or philosophical beliefs, trade union status, membership of social or human rights organisations, membership of political parties or political opposition, as well as data relating to health, sexuality and biometric data.
Data Transfer	The transfer of data takes place when the data controller and/or data processor, located in Colombia, sends personal data to a foreign or national recipient who has the role of data controller.
Data Transmission	Data transmission is the process of transferring information or personal data from one device to another, inside or outside Colombia, for the purpose of data processing by a data processor on behalf of the data controller.
Client Employee	Any natural or legal person who benefits from the professional services provided by THE FIRM in accordance with its economic activity, with complete independence, financial, legal and technical autonomy.
Employee	Is the natural person who provides his/her personal services through an employment contract concluded with THE FIRM.
Provider	Any natural or legal person that can provide goods or services to THE FIRM, with complete independence, economic, legal, technical and administrative autonomy.
Partner	Any natural or legal person who owns the shares into which the company's capital is divided.

THE PRINCIPLES APPLICABLE TO THE PROCESSING OF THE FIRM'S DATABASES

THE FIRM applies the following principles to the processing of its databases:

Lawfulness	THE FIRM must always comply applicable legal regulations and provisions of Colombia concerning data privacy when managing its databases.
Purpose	THE FIRM ensures that the information and data held in its databases shall only be used and processed in accordance with the specific purpose of data processing that has been previously disclosed and authorised by the Data Subject.
Previous Consent	THE FIRM shall only gather data that has been previously approved by the Data Subject, through an Authorization.
Integrity and Accuracy	The information held within the databases of THE FIRM must be precise, comprehensive, correct, current, verifiable and clear.
Transparency	THE FIRM guarantees that Data Subjects have complete, accurate, and thorough access to their personal information.
Restricted Circulation	THE FIRM ensures that the data stored in its Databases remains confidential and is only handled by authorized data Processors who have signed confidentiality agreements.
Safekeeping	THE FIRM shall take appropriate and proportionate security measures to safeguard the information stored in its databases and prevent unauthorised access.
Confidentiality	All data Processors shall enter into confidentiality and non-disclosure agreements for the information contained in the Databases. These agreements shall be binding until the termination of their contract with THE FIRM and for an additional five (5) more years.

RIGHTS OF THE DATA SUBJECTS	
THE FIRM ensures that Data Subjects whose information has been lawfully collected in its databases have the following rights:	
<ul style="list-style-type: none"> The right to know, update, rectify and demand the total or partial exclusion of the information of their ownership contained in the databases administered by THE FIRM. 	
<ul style="list-style-type: none"> Ensure access to all complete and accurate information held by THE FIRM is readily available through straightforward and swift procedures which do not hinder the exercise of these powers and rights. 	
<ul style="list-style-type: none"> The Data Subjects are entitled to obtain free copies of documents that serve as proof of their authorization for data processing. 	
<ul style="list-style-type: none"> Understand the purpose for which the personal data provided by the Data Subject requesting information has been used. 	
<ul style="list-style-type: none"> Completely or partially revoke the consent given for database processing. 	

PURPOSE OF THE DATA PROCESSING	
THE FIRM shall keep the information in the databases exclusively for the following purposes:	
Miscellaneous purposes- Client Retention	
Accounting, fiscal and administrative management- Consulting, audit, counsel and related services.	
Accounting, fiscal and administrative management- Administrative management	
Accounting, fiscal and administrative management- Client Management	
Accounting, fiscal and administrative management- Payments and collection	
Accounting, fiscal and administrative management- Invoicing	
Accounting, fiscal and administrative management- Vendors	
Justice- Legal procedures	
Human Resources- Payroll processing	
Human Resources- Personnel management	
Human Resources- Endowments, severance payments and severance interests	
Human Resources- Labour Risks prevention	
Human Resources- Employment promotion and management	
Human Resources- Selection and promotion of personnel	
Employees	

DURATION OF THE DATA PROCESSING	
THE FIRM shall keep the information of the Data Subjects in its databases for a total of 10 years after the termination of the relationship with the Data Subject, except in cases where:	
If the information is related to the employees	For compliance with social security regulations, the information must be retained indefinitely.
If the Data Subject request the exclusion of their personal information from the database	Unless absolutely necessary, for the defence of the interests of THE FIRM in any judicial, extrajudicial or administrative processes, or those required to perform its legal duties.

DATA PROCESSORS	
THE FIRM assigns responsibility for data processing to those in the roles of Manager for as long as the company remains operational. Their contact information is as follows:	
Phone Number	+57(1) 616 7788
Registered Address	Calle 90 No. 11A - 41
City	Bogotá D.C.- Republic of Colombia

Email	datos@bakertillycolombia.com
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QUERIES, REQUESTS, COMPLAINTS (PQR)	
Presentation of PQR	Through an email sent to the data Processor.
Content of the PQR	The sender of a request must be the Data Subject and must include the ID of the Data Subject or the POA granted by them, and the document that certifies the quality in which they act (legal representative, guardian or curator).
	A description of the events or considerations.
	A request redacted in a succinct and clear way.
	The complete contact information of the requester, including phone number, registered address, city and email.
	The text of the PQR should be in Spanish.
Incomplete, deficient or unclear PQR	THE FIRM reserves the right to seek additional or complementary information within five days of receiving the request.
Withdrawal of PQR	If, after two months since requesting clarification, any additional or complementary information regarding the original PQR by THE FIRM has not been received from the Data Subject or interested party, the PQR shall be deemed withdrawn and THE FIRM will proceed to file it, while conserving proof of the interactions with the sender of the request.
Term to respond the PQR	THE FIRM will have 15 working days to resolve or respond to the PQR from the date of receipt or receipt of any clarifications or additional information (whichever is sooner).
	In the event of a force majeure, unforeseeable circumstances, company closures, or staff vacations within THE FIRM, we may not be able to respond within the given timeframe. However, we will keep the requester informed of the situation and provide details of the expected date for their response.

PERSONAL DATA SAFETY AND PROTECTION MEASURES
THE FIRM has taken appropriate measures to safeguard personal data from loss, misuse, alteration, destruction, unauthorized or fraudulent access. These measures include operational technology and security protocols that adhere to industry standards. All employees are required to maintain the confidentiality of personal data, and access is restricted to authorized personnel only.

TRANSFER OF DATA TO OTHER COUNTRIES

THE FIRM must abide by Article 26 of Law 1.581 of 2012, which prohibits the transfer of any sort of personal data to countries that do not have adequate data protection levels. A country will have sufficient data protection levels if it conforms to the Superintendence of Industry and Commerce's standards on this matter, which should not be inferior to those of the law.

An exception is made to the aforementioned prohibition when:

- a) The Data Subject has unequivocally and expressly consented to the transfer of such information.
- b) An interchange of medical information takes place, for public health and safety matters.
- c) It is a bank or a stake transfer, in accordance with the regulations applicable to them.
- d) The transfer is conducted under the provisions of an international treaty applicable to Colombia, which includes a reciprocity clause.
- e) The transfer is required to perform a contract between the Data Subject and the Data Controller, or for the performance of precontractual measures, as long as consent is granted.
- f) It is a transfer carried out to safeguard the public interest or for the recognition, implementation or protection of a right within a legal proceeding.

DURATION OF THE DATA PROTECTION POLICY

This Data Protection Policy is effective since April 1st, 2017