

MAZARS COLOMBIA PRIVACY POLICY	Cod: GDPR- HABEAS DATA
	Date: 21/06/2021
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INTRODUCTION

Mazars Colombia has adopted the current policy to fully comply with the Personal Data's Protection of any person who contact us, in order to assure with quality, reliability, privacy, integrity, availability and confidentiality Personal Data of our clients.

Thus, the process for the Personal Data's Protection established in this privacy policy are the fundamental basis to comply with law. For this purpose, we kindly ask you to carefully read the content below.

I. Purpose

Mazars has drafted the present Policy to explain the purpose of the Personal Data Collection, the use of the Data collection and the channels we have provided so you can communicate with our services with complete confidence.

In this way and through the Mazars Privacy Policy, we guarantee the protection of the Data provided. This, through (i) an internal process, which complies with all the requirements that are incumbent upon us as Data Controllers, and through (ii) the Data Processors, in those events where Mazars delivers the processing of the database to a third party.

As a consequence of the above, both Data Controllers and Data Processors will fully accept this Policy and the obligations and procedures derived from, ensuring its implementation in Mazars, disclosing its content and effects among its personnel, among its subordinates or dependents (operators), and monitoring its compliance. All this, in guarantee of confidentiality, security and protection of the information, in accordance with the legal dispositions in force.

II. Scope

Mazars adopt this Policy to inform you about the purposes of our Data collection. For that reason, the materials offered through the same cannot be conceived in any case, as a substitute for legal advice or of any other nature.

Additionally, the nature of the Services provided by Mazars are addressed to Clients over 18 years old, being expressly forbidden the access to Clients under this age.

III. Regulatory Framework

The regulatory framework applicable to Mazars is presented below:

- Colombia Constitution of 1991.
- Statutory Law 1266 of 2008: Financial Habeas Data.
- Statutory Law 1581 of 2012: Habeas Data.
- General Data Protection Regulation (EU) 2016/679 (GDPR).

IV. Definitions

To apply the rules contained in this Privacy Policy, and in accordance with the provisions of the Article 3 of the Law 1581 of 2012, the definitions transcribed below shall apply:

- **Mazars:** Mazars in Colombia.
- **Policy:** The present privacy policy of Mazars in Colombia.
- **Services:** Services provided by Mazars in Colombia.
- **Clients or Client:** any person, both natural and legal, who benefits from the Services of Mazars in Colombia.
- **Data Controller:** Natural or legal person, public or private, that by itself or jointly with others determines the purpose and means of Personal Data Processing.
- **Data Processor:** Natural or legal person, public or private, that by itself or jointly with others, processes the Personal Data on behalf of the Data Controller.
- **Personal Data or Data:** Any information that we may request that may be related to one or more identifiable natural person(s).
- **Data Subject:** Natural person whose Personal Data is the object of Processing by Mazars in Colombia.
- **Processing:** Any operation or set of operations which is performed on Personal Data, such as collection, storage, use, transmission or suppression.
- **Authorization:** 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 their Personal Data's Processing, by means of which he/she is informed about the existence of the Information Processing Policies that will be applicable to him/her, the way to access them and the purpose of the Processing that is intended to be given to the Personal Data.
- **Data Base:** Organized set of Personal Data that is subject of Processing.
- **Sensitive Data:** Data that affects the privacy of the Data Subject or whose improper use may generate discrimination, such as those that reveal racial or ethnic origin, political orientation, religious or philosophical convictions, membership in trade unions, social organizations, human rights or that promote the interests of any political opposition party, as well as data relating to health, sex life and biometric data.
- **Transfer:** Transfer of Data takes place when the Controller and/or Processor, located in Colombia, sends the information or Personal Data to a recipient inside or outside of the country.

V. General Information

Personal Data is collected and processed by Mazars as Data Controller, which is formed by the following independent entities:

- **MAZARS COLOMBIA S.A.S.**, identified with the NIT. 830.055.030-9 and located at Calle 93 No. 15-40, Office 402 Bogotá D.C (Colombia).

- **MAZARS LEGAL SERVICES S.A.S.**, identified with NIT. 901.038.694-4 and located at 93rd Street No. 15-40, Office 402 Bogotá D.C (Colombia).
- **MAZARS ACCOUNTING SERVICES S.A.S.**, identified with NIT. 901.446.809-4 and located at 93rd Street No. 15-40, Office 402 Bogotá D.C (Colombia).
- **FONDO DE EMPLEADOS MAZARS COLOMBIA**, acronym: FONMAZARS, identified with NIT. 901.458.949-9 and located at 93rd Street No. 15-40, Office 402 Bogotá D.C (Colombia).

Mazars has appointed a Data Protection Officer (DPO), who can be contacted through the following information contact:

- E-mail: habeasdata@mazars.com.co
- Address: Calle 93 No 15-40 piso 402 Bogotá D.C (Colombia)
- Telephone number: 2563004

Additionally, we inform you that your Data will be kept and stored during the time of its conservation in the internal servers of Mazars.

VI. Client´s Consent

By accepting this Policy, Clients are informed and give their free, informed, specific and unequivocal consent for the Personal Data they provide us, by any means, to be processed by Mazars, with the current legislation on data protection.

Therefore, we advise you to carefully read this Policy, in order to make a free and voluntary decision to provide us your Data.

VII. Data collection

Mazars processes the following Data: Your 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 Clients choose to communicate us.

The Data is collected in particular:

- When you register on our Website,
- When you fill in one of our forms,
- When we sign a consultancy or employment contract,
- When you subscribe to our newsletter.

VIII. Data processing and storage period

1. Data provided to manage Clients and prospective Clients relationship:

The Data will be treated only for the time required to manage our business relationship. However, the processing of their Data to establish proof of a right or a contract, in

order to comply with a legal obligation, will be allowed for the time provided for by the law.

Your Data may be kept for a period of three (3) years after the end of our business relationship with Clients or our last contact regarding to prospective Clients when it comes to commercial research. At the end of this period, we may contact you to know if you want to continue to receive our commercial requests.

2. Data provided to manage employees' relationships:

The Data will be treated only for the time required to manage our business relationship. However, the processing of their Data to establish proof of a right or a contract, in order to comply with a legal obligation, will be allowed for the time provided for by the law.

All information relating to Mazars's employees or applicants is processed so that Mazars complies with the obligations from this Policy and allows you to exercise your rights under the Colombian legislation.

When employees join Mazars, they acknowledge that they have read and fully understood and accept this Policy, by signing it.

For this purpose, any employee must declare that the information provided to us is true, without any omission and alteration and they are aware that any falsehood or omission may generate civil, labor and criminal pursuits.

3. Data provided to send our Newsletter:

The information relating to your right to object is kept for a minimum of three (3) years from the exercise of such right.

4. Data provided throughout our Contact Form:

The information relating to your right to object is kept for a minimum of three (3) years from the exercise of such right.

5. Data provided to subscribe to events and workshop:

The information relating to your right to object is kept for a minimum of three (3) years from the exercise of such right.

6. Data provided to perform anonymous statistical analysis about the access habits and behavior, preferences and activity of our Clients:

The information relating to your right to object is kept for a minimum of three (3) years from the exercise of such right.

IX. Purpose of processing

Mazars processes the Personal Data you provide us in accordance with the following purposes:

- a) To manage your access to our Services,

- b) To carry out operations to manage our Clients in relation to contracts, orders, deliveries, invoices, loyalty programs and tracking,
- c) To build Clients, prospective Clients and employees record,
- d) To send newsletters and commercial requests. If you do not want to receive them, you may decline them when your Data is provided,
- e) To develop statistical or research purposes of our website,
- f) To manage people's opinions about products, Services or content,
- g) To manage unpaid invoices and disputes about the use of our Services,
- h) To respond to your information's request,
- i) To comply with our legal obligations as employer, such as affiliation, social security payment and other legal requirements.
- j) To manage the selection of applicants, training and promotion of personnel,
- k) To pay salaries,
- l) To respect any legal obligation.
- m) To comply with any other purpose that may result to a contractual, commercial, civil and/or labor relationship between Mazars and the Data Subject.

X. Lawfulness of processing

The legal basis for our Data collection is:

1. **Execution of a contract:** when we process Clients' and employees Data,
2. **Legitimate interest:** when you voluntarily provide us your Data. In that case, the Data is collected to respond to your requests or to organize commercial operations.
3. Your **consent** to receive our newsletters.

We will inform at the time to collect your Personal Data if is obligatory or optional. In any case, we only required the necessary Data to provide the Services. As for the optional Data, you are completely free to indicate them or not and we will inform you about the consequences if you do not want to.

XI. Recipients

Clients Data may communicate with:

- Mazars Team, such as its head office and its subsidiaries.
- Our Data processors.
- Entities that are part of Mazars' international network in order to comply with the legal and corporate obligations by virtue of its professional regime and activity.
- Judges and Courts in case of legal proceedings.

XII. Cross-Border Data Transfers

Mazars does not transfer Data to third party located outside Colombia.

XIII. Client's Responsibility

The Client guarantees to be older than eighteen (18) years old and that the Data provided to Mazars are true, complete, and updated. To this purpose, the Client is responsible for the veracity of the information transferred to us and will keep it updated, in such a way that it corresponds to its real situation. Consequently, Clients are responsible for the false or inaccurate Data provided and will respond for the damages, direct or indirect, that could cause to Mazars or to third party.

Likewise, Clients declare that they will inform about this clause to third parties to whom they may have provided their Data, to prove that they have their consent to do it, exempting Mazars from any responsibility in this subject. Nevertheless, Mazars is entitled to carry out the appropriate verifications to verify that Clients have been complied with this requirement, according to the current legislation.

XIV. Rights of the Data Subject

As a Client, you may exercise the following rights, voluntarily and without charges:

- **Revoke the consent granted when the legal basis is consent.**
- **Obtain confirmation as to whether Mazars is processing your Personal Data.**
- **Access to 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 has been collected based on our legitimate interest, as mentioned in Article IX, may object at any time to the Processing of their Data. However, we will be entitled to continue the Processing if we have legitimate reasons that override your rights and freedoms or if the Processing is necessary to determine, exercise or defend our rights in court.

- **Obtain from Mazars the limitation of the Processing when any of the conditions foreseen in the Data protection regulation are fulfilled:**

You have the right to obtain the limitation of the processing of your Data in the following cases:

1. Time to verify the process we have implemented concerning the accuracy of your Personal Data,
2. When the Processing is unlawful and you want to limit it instead of deleting it,
3. When we no longer need your Personal Data, but you want to use it in order to exercise your rights,
4. Time to verify the legitimate reasons, when you have objected to the Processing of your Personal Data.

- **Obtain the Data Portability:**

The Data Subject has the right of the portability of their Data, that includes the Data they have declared to use the Services, as well as the Data generated by their activity by using the Services. We remind you that this right does not apply to Data collected and processed on any legal basis other than consent or performance of the contract.

This right may be exercised at any time, in order to retrieve and store your Personal Data. In this context, we will send you your Data, by any means deemed useful, in a commonly used and machine-readable open standard format, in accordance with the state of the art. The Data Subject may write to us for any request at the address and telephone number informed in clause V.

- **File a complaint throughout the Superintendence of Industry and Commerce (“SIC”):**

You are informed that you have the right to file a complaint throughout the Superintendence of Industry and Commerce, if you consider that the Processing of your Personal Data constitutes a violation of law.

- **Digital Heritage:**

The Data Subject has the right to establish guidelines for the storage, deletion and disclosure of their Personal Data after their death. These guidelines may be general, and they may cover 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 them to identify themselves.
- (b) By the representative and/or attorney-in-fact of the Data Subject, prior accreditation of the representation or power of attorney.

When the request is made by a person other than the Data Subject and it is not accredited that such person is acting on behalf of him, Mazars will not respond to such request.

XV. Security Measures

Mazars collects information through its personal and electronic means, as well as through other subsidiaries that become part of the corporate group.

As a consequence of the above, Mazars will disclose the present Policy within its group and its personnel will be committed to grant the due treatment to the information that they may come to know during their work, always observing the guidelines outlined in this Policy.

Mazars guarantees that the information is handled with the technical, human and administrative measures that are necessary to grant security to the records, avoiding

its adulteration, loss, consultation, use or access by unauthorized personnel or in a fraudulent manner.

XVI. Confidentiality of Personal Data

Mazars will treat your Data in an absolutely confidential way, respecting the privacy, the duty of secrecy and the security of your information, in accordance with the provisions of the applicable regulations, adopting for this purpose the legal, technical and organizational measures necessary to avoid its alteration, loss, treatment or unauthorized access, taking into account the state of the technology, the nature of the stored Data and the risks to which they are exposed.

Mazars is in any case obliged to the adequate treatment of the information supplied to it from inside and outside of the country. Therefore, it must collect, store, use, circulate, or delete information only within the exclusively internal scope and for its own purposes or for the ordinary course of its economic activity, as long as it does not exceed the limits established by the law, regulations or contracts that bind it to the Data Subject of the information.

Even if the information is intended for internal processing, it may not be exposed or disclosed to anyone, that which affects the privacy of the Data Subject, or whose improper use may generate discrimination, by revealing racial or ethnic origin, political orientation, religious or philosophical beliefs, membership in trade unions, social organizations, human rights organizations or organizations that promote the interests of any political party or that guarantee the rights and guarantees of opposition political parties, as well as data relating to health, sex life and biometric data.

The workers and contractors, when accede to information of their similar or other persons that are part of Mazars, or of those associated or linked to Mazars, will act as operators of such information and consequently they will have to use and manage it, observing the purposes mentioned above. The same commitment will be assumed by Mazars' directors, partners and legal representatives in their individual or collegiate actions.

As previously mentioned, Mazars and those who represent it in any capacity, will not be able to provide information to natural or legal persons other than the Data Subjects, except for lawful purposes and observing what is established in numeral I of Article IX of the present Policy.

XVII. Sensitive Personal Data

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

- Racial or ethnic origins,
- Political, philosophical or religious views,
- Union membership,
- Health status (other than the need for medical coverage),
- Sexual orientation,
- Crimes, convictions and security measures.

In the event that the purpose of the business relationship requires the collection of the aforementioned items, we irrevocably undertake to comply with law.

Inquiries may be made using the Data in Article V of this Policy.

XVIII. Procedures for handling queries, claims, requests for rectification, updating and data's erasure.

The Data Subject, their successors, assignees, attorneys or representatives will be able to consult the personal information stored by Mazars, who will provide all the information contained in the individual registry or that is linked to the identification of the Data Subject. Likewise, Mazars will inform the mechanism through which the Data Subject can raise claims for the purpose of updating, rectifying, suppressing the Data or revoking definitively the Authorization.

In any case, independently of the mechanism implemented for the consultation requests, they will be attended in a maximum term of ten (10) working days from the date of their receipt. When it is not possible to attend the consultation within such term, the interested party shall be informed before the expiration of the ten (10) days, stating the reasons for the delay and indicating the date on which the consultation will be attended, which in no case may exceed five (5) business days following the expiration of the first term.

If the claim request or consultation is incomplete in Mazars' consideration, the interested party will be required within five (5) working days following the reception of the claim, in order to correct the faults. After two (2) months from the date of the requirement, without the applicant submitting the required information, it will be understood that the claim request or consultation has been abandoned. In any case, the communication sent by the Data Subject to the e-mail provided by Mazars or physically to the indicated address, shall contain at least the following information:

- a) Name and surname.
- b) Type and number of identification.
- c) A telephone number or physical or 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 his/her rights.

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

XIX. Policy's modification

Mazars reserves the right to modify the present Policy in order to adapt it to a new legislation. In such case, we will notify you the changes by posting them on the website reasonably in advance of 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. Contract Term

This present Policy came into force on February 08th, 2021.