



**PRIVACY POLICY AND PERSONAL  
DATA PROCESSING**

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*MOORE COLOMBIA*

Privacy Policy and Personal Data Processing

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## MOORE COLOMBIA

### PRIVACY POLICY AND PERSONAL DATA PROCESSING

*MOORE ASSURANCE S.A.S, identified with Tax ID No. 830.097.149-6; MOORE ADVISORS S.A.S, identified with Tax ID No. 900.433.010-7; MOORE CONSULTING S.A.S, identified with Tax ID No. 901.830.331-2; and MOORE LEGAL S.A.S, identified with Tax ID No. 901.851.733-1, are commercial companies engaged in the provision of professional services in Consulting, Auditing, Assurance, Tax Advisory, Legal Advisory, and Outsourcing, with principal address at Carrera 7 No. 71-52, Office 1502, Tower B, Los Venados Building, Bogotá D.C., Colombia (hereinafter, the Moore Companies in Colombia). They recognize the importance of the security, privacy, and confidentiality of the personal data of their employees, clients, suppliers, and, in general, all stakeholders with whom they process personal information.*

#### TÍTULO I

##### DEFINITIONS

The following concepts are based on Law 1581 of 2012 and Article 15 of the Political Constitution of Colombia:

- a) **Authorization:** Prior, express, and informed consent of the Data Subject to carry out the processing of personal data.
- b) **Database:** An organized set of personal data subject to processing.
- c) **Personal Data:** Any information linked to or that can be associated with one or more identified or identifiable natural persons.
- d) **Data Processor:** A natural or legal person, public or private, who, independently or in association with others, processes personal data on behalf of the Data Controller.
- e) **Data Controller:** A natural or legal person, public or private, who, independently or in association with others, decides on the database and/or the processing of data.
- f) **Data Subject:** A natural person whose personal data is subject to processing.
- g) **Processing:** Any operation or set of operations performed on personal data, such as collection, storage, use, circulation, or deletion.
- h) **Personal Data Protection Area:** The internal area within the Companies responsible for overseeing, controlling, and promoting the application of the Privacy Policy and Personal Data Processing.

#### TÍTULO II

**LEGAL FRAMEWORK APPLICABLE TO DATA PROCESSING**

Pursuant to this Policy, the following legal provisions and the procedures/guidelines issued by the Moore Companies in Colombia for the processing of personal data shall apply: Constitución Política de Colombia.

- Political Constitution of Colombia.
- Law 1581 of 2012.
- Single Regulatory Decree 1074 of 2015.
- Regulatory Decrees.
- Circular 002 of 2015 issued by the Superintendence of Industry and Commerce.
- Applicable case law.
- This Privacy Policy and Personal Data Processing Policy.
- Personal Data Processing Procedures Manual.

**TITLE III  
PRINCIPLES GOVERNING DATA PROCESSING**

In all cases, the processing of personal data carried out under this Policy shall strictly adhere to the following principles:

**Legality:** Processing must comply with the provisions of the Law.

**Purpose:** The purpose of processing must be legitimate, temporary, and informed to the data subject.

**Reasonable Limit:** The storage and processing of personal data shall be limited to what is strictly necessary to fulfill the purposes previously specified in the business relationship, as well as to comply with the purposes authorized by the Data Subject.

**Freedom:** Data may only be processed with the prior, express, informed, and freely given consent of the Data Subject or by legal or judicial mandate.

**Accuracy or Quality:** The information must be truthful, complete, accurate, up to date, verifiable, and understandable.

**Transparency:** The right of the Data Subject to obtain information about their data at any time and without restrictions must be guaranteed.

**Restricted Access and Circulation:** Processing may only be carried out by persons authorized by the Data Subject or those provided by law.  
autorizado o fraudulento.

**TITLE IV**

## PURPOSES OF DATA PROCESSING

*In their capacity as Data Controllers of the collected data, the Moore Companies in Colombia state that such data will be processed for one or more of the following purposes:*

**In their capacity as Data Controllers of the collected data, the Moore Companies in Colombia state that such data will be processed for one or more of the following purposes:**

### **A. Administrative and Accounting Management**

1. To manage the onboarding and information of clients, suppliers, and third parties, in order to carry out the different accounting, administrative, and financial procedures of the Companies.
2. To process service requests, quotations, and contracts with suppliers and clients for the development of the Companies' administrative and financial procedures.
3. To monitor the formalization and execution of contracts with clients and suppliers.
4. To administer and formalize agreements and commercial contracts with suppliers and clients providing services to the Companies, and to support internal and external audits.
5. To maintain business relationships and future negotiations with suppliers and clients across the different areas of the Companies.
6. To register and control contracts entered into by the Company, in order to manage future negotiations.
7. To record and support financial and accounting information in the Companies' software, in order to monitor transactions carried out.
8. To manage the Companies' billing processes, in order to support payments within internal accounting and serve as support for internal and external audits.
9. To support the payment processes of public utilities for the Companies' administrative facilities.
10. To report annually to the National Tax and Customs Directorate (DIAN), in compliance with the Companies' legal obligations.
  
11. To mitigate risks, as well as ensure proper handling of incidents or events arising during the development of work activities.
12. To promote the development of employee well-being activities, action plans, provision of equipment, and the comprehensive development of employees within their work environment.
13. To control and monitor reports of risks occurring within the Company(ies), in order to identify unsafe areas and develop action plans to mitigate risk.
14. To control and monitor employee absenteeism within the Company(ies) for statistical purposes.

15. To manage the Occupational Health and Safety Management System, in order to monitor employees' pre-employment and exit medical examinations.

#### **A. Technology and Security**

1. To promote controls over the Company(ies)' IT and technological systems in order to manage passwords, users, software licenses, and provide technological support.
2. To manage access and security controls for entry to and exit from the Company(ies)' facilities by employees and visitors (including correspondence entry, pre-candidates taking tests, among others).
3. To control the entry and exit of employees and visitors to the Company(ies)' facilities through closed-circuit video surveillance (CCTV).

#### **B. Marketing**

1. Preparation of internal and external communications.
2. Creation and publication of content on social media: Instagram, Facebook, and LinkedIn.
3. Design of content for Moore's website.

#### **C. Taxes**

1. Design of proposals for clients.
2. Registration of executed contracts or proposals accepted by the Company's clients, in order to manage future negotiations.
3. Execution of the contracted service.

#### **A. Consulting**

1. Design of proposals for clients.
2. Registration of executed contracts or proposals accepted by the Company's clients, in order to manage future negotiations.
3. Execution of the contracted service

#### **B. Auditing**

1. Design of proposals for clients.
2. Registration of executed contracts or proposals accepted by the Company's clients, in order to manage future negotiations.
3. Execution of the contracted service

#### **C. Outsourcing - BPO**

- Design of proposals for clients.
- Registration of executed contracts or proposals accepted by the Company's clients, in order to manage future negotiations.
- Execution of the contracted service (tax, accounting, administrative, treasury support, legal, payroll).

You, as the Data Subject, expressly acknowledge and accept that the Moore Companies in Colombia may communicate and/or transfer your collected Personal Data, regardless of the country where it is located, to:

- (i) any member firms of Moore and/or related, affiliated, parent, subsidiary, representative, or associated companies of the Moore Companies in Colombia;
- (ii) third-party providers of administrative, infrastructure, and other operational support services;
- (iii) national or international authorities to whom the Moore Companies in Colombia are required to provide information in compliance with legal obligations.

## **TITLE V**

### **RIGHTS OF THE DATA SUBJECT**

- To know, update, and rectify your personal data being processed by the Moore Companies in Colombia or by Data Processors.
- To request proof of the authorization granted to the Moore Companies in Colombia, except when expressly exempted as a requirement for processing.
- To revoke the authorization and/or request the deletion of data when the processing does not respect constitutional and legal principles, rights, and guarantees.
- To file complaints with the Superintendence of Industry and Commerce for violations of the provisions of Law 1581 of 2012.
- To be informed of this privacy and data processing policy, as well as any substantial changes made to it.

## **TITLE VI**

### **DATA TRANSFER AND INTERNATIONAL TRANSMISSION**

In the course of their activities, the Moore Companies in Colombia may transfer and/or transmit information so that it may be processed by third-party Data Controllers within and outside the national territory. Such transfer of personal data shall be carried out in strict compliance with this Privacy Policy and the security standards implemented by the Company(ies).

For such transfers, the Company(ies) will request authorization from the Data Subject.

## **TITLE VII**

For the processing of personal information, the Moore Companies in Colombia will request prior and informed authorization from Data Subjects. Such authorization may be obtained in writing, verbally, or through unequivocal conduct. The Company(ies) will retain proof of the authorizations obtained for the processing of data.

## TITLE VIII

### PROCEDURE FOR SUBMITTING INQUIRIES AND CLAIMS

The Moore Companies in Colombia shall provide channels and processes for inquiries and claims as established in the Personal Data Processing Procedures Manual, which forms an integral part of this Policy, and shall carry out the activities defined in their inquiry and claims handling procedures. Consultas

- **Inquiries**

The Data Subject, their successors, or any other person with a legitimate interest may submit inquiries via email, in which they must:

- i) Provide their identity, including name and identification number.
- ii) Clearly and expressly state the reason for the inquiry.
- iii) Demonstrate the legitimate interest under which they are acting, attaching the corresponding supporting documents.
- iv) Indicate the physical or electronic address to which the response should be sent.

In accordance with Article 14 of Law 1581 of 2012:

“The inquiry shall be addressed within a maximum term of ten (10) business days from the date of receipt. When it is not possible to respond within such term, the interested party shall be informed of the reasons for the delay and the date on which the inquiry will be addressed, which in no case may exceed five (5) business days following the expiration of the initial term.”

- **Claims**

The Data Subject, their successors, or any other person with a legitimate interest who considers that the information contained in a database should be subject to correction, updating, deletion, or revocation of the authorization granted for processing, or when they identify a potential breach of the duties set forth in Law 1581 of 2012, may submit a claim electronically to the responsible area.

In accordance with Article 15 of Law 1581 of 2012, such claim shall be processed once compliance with the following requirements is verified:

1. The claim must:
  - i) Include the identity of the claimant, stating their name and identification number;
  - ii) Clearly and expressly specify the reason for the claim;
  - iii) Demonstrate the legitimate interest under which the claimant is acting, attaching the corresponding supporting documents; and
  - iv) Indicate the physical or electronic address to which the response should be sent.

If the claim is found to be incomplete, the interested party will be required, within five (5) days following receipt of the claim, to correct the deficiencies. If two (2) months elapse from the date of the request without the applicant providing the required information, it will be understood that the claim has been withdrawn.

1. If the Company(ies) is/are not competent to resolve the claim, it will be transferred to the appropriate party within a maximum term of two (2) business days, and the interested party will be informed of the situation.
2. "Once a complete claim has been received, a note stating 'claim in process' and the reason for it shall be included in the database within no more than two (2) business days. This note shall remain until the claim is resolved."

"The maximum term to address the claim shall be fifteen (15) business days from the day following its receipt. When it is not possible to address it within such term, the interested party shall be informed of the reasons for the delay and the date on which the claim will be resolved, which in no case may exceed eight (8) business days following the expiration of the initial term."

The request for deletion of information and the revocation of authorization shall not proceed when the Data Subject has a legal or contractual obligation to remain in the database.

If, once the applicable legal term has expired, the Data Controller and/or Data Processor, as applicable, has not deleted the personal data, the Data Subject shall have the right to request the Superintendence of Industry and Commerce to order the revocation of the authorization and/or the deletion of the personal data. For these purposes, the procedure described in Article 22 of Law 1581 of 2012 shall apply.

## **TITLE IX HANDLING OF INQUIRIES AND CLAIMS**

The Moore Companies in Colombia have a designated area responsible for handling and resolving inquiries and claims from Data Subjects or authorized persons. Data Subjects may submit their inquiries and/or claims through the following channels::

- **Email:** [habeasdata@moore-colombia.co](mailto:habeasdata@moore-colombia.co)
- **Address:** Carrera 7 No. 71-52, Office 1502, Tower B, Los Venados Building, Bogotá D.C.
- **Phone:** (601) 4924850

## **TITLE X USE OF COOKIES AND WEB LINKS**

The Moore Companies in Colombia request permission to use cookies and similar technologies in order to improve the user's browsing experience, analyze site traffic, and optimize content. Cookies are text files stored on the user's device when visiting the website. These tools do not collect information that personally identifies the user, unless such information is voluntarily provided through forms or other mechanisms established for that purpose.

The user may accept, reject, or delete cookies through their browser settings; however, disabling cookies may prevent full use of the website. The use of cookies is carried out in accordance with the principles established in Law

The website [www.moorecolombia.com](http://www.moorecolombia.com) may contain links to websites of interest, which are provided solely for informational or reference purposes. The Moore Companies in Colombia have no control over the content, privacy policies, or personal data processing carried out by such external sites, and therefore assume no responsibility for the information or services offered therein. Users are advised to review the privacy policies and terms of use of each external website before providing any personal data requested.

## **TITLE XI**

### **POLICY AMENDMENTS**

The Moore Companies in Colombia reserve the right to modify the Privacy and Personal Data Processing Policy at any time. If Data Subjects do not agree with the new policies for handling personal information, they or their representatives may request the removal of their information through the means indicated above. However, data removal cannot be requested while any type of relationship with the entity remains in effect.

## **TITLE XII VALIDITY**

This Policy shall be effective as of March 2026 and is made available to Data Subjects through our website [www.moorecolombia.com](http://www.moorecolombia.com).