

## **PERSONAL DATA PROCESSING POLICY OF THE BDO GROUP OF COMPANIES OF GUATEMALA**

### **CONTENT OF THE TREATMENT POLICY**

Chapter I: General information about BDO as data controller.  
Chapter II: Purpose of the Processing Policy.  
Chapter III: Background of the Processing Policy.  
Chapter IV: To Whom the Processing Policy is Addressed.  
Chapter V: Relevant Definitions of the Processing 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 the Processing.  
Chapter X: Processing of Personal Data.  
Chapter XI: Revocation of the Authorization and/or Deletion of the Data.  
Chapter XII: Rights of the Data Controllers.  
Chapter XIII: Procedure for the Exercise of Rights as Data Subject.  
Chapter XIV: Duties of the BDO Business Group as Data Controller.  
Chapter XV: Cookie Policy  
Chapter XVI: Modification of the Processing Policy.  
Chapter XVII: BDO Global Policy.  
Chapter XVIII: Preliminary Privacy Impact Assessment (PIA)  
Chapter XIX: Entry into Force of the Processing Policy.

### **CHAPTER I GENERAL DATA OF BDO AS DATA CONTROLLER**

Company Name: BDO AUDITORES Y CONSULTORES, SOCIEDAD ANÓNIMA  
Address: 5ª. Avenida 5-55 zona 14, Edificio Europlaza World Business Center, Torre II, Level 9, Office 903.  
Telephone: 24133000  
E-mail: [marketingmail@bdo.com.gt](mailto:marketingmail@bdo.com.gt)  
Web Page: [www.bdo.com.gt](http://www.bdo.com.gt)

### **CHAPTER II PURPOSE OF THE PROCESSING POLICY**

In order to protect the personal data of each of the persons with whom the firm interacts, and in harmony with the applicable international standards, the following are the relevant aspects in relation to the collection, use, storage, and transfer of personal data that BDO GUATEMALA (hereinafter “BDO”) performs, by virtue of the authorization that has been granted by the owners of the information for such treatment.

This Personal Data Processing Policy (hereinafter referred to only as the “Policy”) contains the guidelines under which BDO carries out the processing of personal data, the purpose of such processing, the rights of the owners, as well as the internal and external procedures available for the exercise of such rights before the Company, among other aspects.

In accordance with the principles of legality, purpose, freedom, truthfulness, transparency, restricted access and circulation, security and confidentiality, BDO has established a clear privacy and personal data protection policy. This policy applies to independent professionals, clients, suppliers, employees and any natural person who has a business or legal relationship with BDO and who has given their prior, express and informed consent for the processing of their personal data, in accordance with the applicable regulations in their respective country.

### **CHAPTER III BACKGROUND OF THE TREATMENT POLICY**

The events that preceded the preparation and disclosure of this Personal Data Processing Policy are as follows:

1. In Guatemala, although there is no specific law regulating the processing of personal data, there are several rules that can be applied in addition to the international provisions mentioned below.
2. Initially, the Political Constitution of Guatemala, although it does not expressly regulate the right to the processing of personal data as such, does recognize and protect the rights to intimacy and privacy, in its articles 23, 24 and 25. It also partially regulates the right to data processing in its article 31, where it limits itself to regulating personal data contained in public files and records, but not those contained in private records. However, it is worth noting that article 44 of the Constitution states that: "The rights and guarantees granted by the Constitution do not exclude others which, although not expressly stated therein, are inherent to the human person (...)". Such is the case of the right to the processing of personal data, which, although only partially regulated, does not imply that it is not an existing right, true and enforceable.
3. Like Article 31 of the Political Constitution of the Republic of Guatemala, the Law on Access to Public Information, Decree fifty-seven dash two thousand eight of the Congress of the Republic (57-2008), partially regulates the right to the processing of personal data contained solely and exclusively in public files and records. This norm can be applied in a supplementary manner, when there are gaps in this regard, within the legislation.
4. In addition, the fact that there is no specific regulation governing the processing of personal data, does not imply, as indicated above, that such right is nonexistent. For that reason, the Constitutional Court, in a doctrinaire manner, through the appeal of amparo judgment, within file number 3552-2014, has addressed this right and has recognized, not only its existence, but certain aspects to regulate it, aimed at guaranteeing that right to know, update, rectify and delete the information about individuals that has been collected in databases or files, as well as to exercise other rights related to privacy, freedom, intimacy and access to information.
5. These rules make up the general framework for the protection of personal data in Guatemala that must be observed by both data controllers and data processors.

In addition to the standards described above, the United Nations (UN) principles of 2022 and the Organization of American States (OAS) principles of 2021 on privacy and personal data are considered international standards.

#### **CHAPTER IV TO WHOM THE TREATMENT POLICY IS ADDRESSED**

This Personal Data Processing Policy is addressed to Independent Professionals, Clients and potential clients, Suppliers and potential suppliers, BDO Employees, both active and inactive, whose personal data is included in the Company's Databases.

#### **CHAPTER V RELEVANT DEFINITIONS OF THE TREATMENT POLICY**

For the interpretation of this Policy, the following definitions should be considered:

- a) **Privacy Notice:** Verbal or written communication generated by the Controller, addressed to the Data Subject for the Processing of his/her personal data, by means of which he/she 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 intended to be given to the personal data.
- b) **Holder:** Any person who, as a final recipient, either of BDO's 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:** Those data that refer to the physical or moral characteristics of persons or to facts or circumstances of their private life or activity, which 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 continuous dependence and immediate direction, and in exchange for remuneration.
- f) **Data Processor:** Natural or legal person, public or private, that by itself or in association with others, carries out the Processing of personal data on behalf of BDO as Data Controller.
- g) **Treatment Policy:** It refers to this document as the personal data processing policy applied by BDO in accordance with the guidelines of the legislation and international standards in force on the matter.
- h) **Supplier:** Any natural or legal person who 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 Data Processing, for the purposes of this policy, will exercise as Responsible, in principle, BDO.

- 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) **Treatment:** 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, it is necessary to resort to the legislation in force, starting with the Law on Access to Public Information and those provisions that complement, modify or develop it, such is the case of jurisprudence.

Additionally, in case of doubt about any of the definitions herein provided, it shall be interpreted according to the meaning attributed to it by the legislator or the competent authority in the applicable rules of the Guatemalan legal system.

## **CHAPTER VI PRINCIPLES FOR THE PROCESSING OF PERSONAL DATA**

The principles governing the Processing of Personal Data by BDO are as follows:

1. **Principle of Legality regarding data processing:** The processing of personal data is a regulated activity that must be subject to the provisions set forth therein and in the other provisions that develop it.
2. **Principle of Finality:** 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 carried out 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 Truth 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 restriction, information about the existence of data concerning him/her, must be guaranteed in the processing of data.
6. **Principle of Access and Restricted Circulation:** Data 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 Data Subject and/or by the persons provided for by law.

Personal data, except for public information, may not be available on the Internet or other means of dissemination or mass communication, unless access is technically controllable to provide restricted knowledge only to the Data Controller or authorized third parties in accordance with the law.

7. **Safety 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, use or unauthorized or fraudulent 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 supply or communicate personal data when this corresponds to the development of the activities authorized by law and under the terms of the same.

## CHAPTER VII AUTHORIZATION OF THE OWNER FOR THE PROCESSING OF DATA

BDO as Responsible for the Processing of Personal Data has adopted procedures to request, at the latest at the time of collection of personal data, the corresponding authorization for the Processing thereof and to inform which personal data will be collected, as well as all the specific purposes of the Processing for which consent is obtained.

However, in the case of personal data that are in publicly accessible sources, regardless of the means by which they are accessed, 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 owner 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 performance 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 Registrant to BDO meets the minimum standards when it is: (i) in writing; (ii) orally; or (iii) through unequivocal conduct of the Registrant that allows the reasonable conclusion that the Registrant 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 unequivocal conduct.

Personal data owners may at any time request BDO as Data Controller, the deletion of their personal data and/or revoke the authorization granted to BDO for the processing of data, for which the channels provided in Section 3 of Chapter Twelve of this Policy have been enabled.

If we transfer your personal data to countries outside Guatemala, we will ensure that there are adequate safeguards to protect your information in accordance with Guatemalan law. This may include transfer to countries with equivalent data protection laws or the implementation of approved standard contractual clauses.

## **CHAPTER VIII AUTHORIZATION OF THE OWNER FOR THE PROCESSING OF SENSITIVE DATA**

In accordance with the provisions of Chapter V of this Policy, Sensitive Data is understood as: "Data that refers to the physical or moral characteristics of individuals or to facts or circumstances of their private life or activity, which affect the privacy of the Data Subject or whose improper use may lead to discrimination.

The treatment of sensitive data is prohibited, except for the cases listed below:

- a. When the Data Subject has given his explicit authorization to such Processing, except in those cases in which by 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 during 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 their 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 Data Controller must be adopted.

In the Processing of sensitive personal data, BDO must comply with the following obligations:

1. Inform the Data Controller 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 obtain their express consent.

None of the activities carried out by BDO is or will be conditioned to data owners providing the Company with sensitive personal data.

## **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:

- a) Execute the contracts signed with customers.
- b) Make the payment of contractual obligations.
- c) Send information to governmental or judicial entities by express request of the same.
- d) Support external and internal auditing processes.
- e) Paying payroll, issuance of labor certifications, invitations to company events to its active workers.
- f) Issuance of labor certificates requested by workers who have retired from the company.
- g) Develop internal communication campaigns that may contain data of BDO employees.
- h) Contacting independent professionals, workers, clients and suppliers, to send commercial information that may be requested or that has to do with the contractual relationship between the parties.
- i) Contacting professionals who send their resumes for job interviews.
- j) Presentation of proposals that are requested either electronically, in writing or by electronic means.
- k) Sending e-mails containing newsletters, publications, invitations to events and information that may be relevant to clients and/or prospects.
- l) Sending proposals and portfolio of services.
- m) Sending satisfaction surveys and service improvement programs (only for clients).

The information provided by the Data Controllers will be used by BDO only for the purposes stated herein, and, therefore, we will not proceed to sell, license, transmit or disclose it outside the Company, unless: (i) you expressly authorize us to do so; (ii) it is necessary to do so to allow our professionals to provide our services; (iii) it is required or permitted by law or by a competent administrative or judicial authority.

To implement the purposes described above, your personal data may be disclosed for the purposes set forth above, to the staff that make up the Human Resources Management, Administrative and Financial Management and Commercial Management.

BDO may subcontract to third parties for the processing of certain functions or information. 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 to process the data ceases, the data may be removed from BDO's databases or archived on secure terms so that it may only be disclosed in the cases described above.

## **CHAPTER X PROCESSING OF PERSONAL DATA**

This Personal Data Processing Policy extends and reaches the various areas that are part of the processing (use, collection, circulation, storage and deletion) of personal data; the above to standardize procedures in the management and administration of risks in the processing of personal data.

This Policy applies to all BDO's Databases containing personal data, whether digital or physical, and binds each of the areas and personnel designated for the processing of personal data. The policy will be extended as applicable to the data processors with whom BDO establishes links as applicable.

This document applies to all employees, contractors and personnel linked to BDO by virtue of any type of contractual relationship and who are 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, as defined at the beginning of this policy. In order to be considered as personal data, you must answer affirmatively to the following question With the data I can directly or indirectly identify a natural person?

BDO in Guatemala may only collect, store, use or circulate personal data for the time that is reasonable and necessary, in accordance with the legitimate purposes that justified its processing, and respecting the applicable provisions, including administrative, accounting, fiscal, legal or historical aspects of the information. Once such purposes have been fulfilled and without prejudice to legal regulations that require its conservation, BDO shall proceed to the secure deletion of the personal data under its custody.

As an exception, BDO may retain personal data when this is necessary to comply with legal or contractual obligations in force.

In cases where BDO processes sensitive data, understood as data that affect the privacy of the owner or whose improper use could lead to discrimination, such data shall be protected. BDO will adopt and maintain the physical and digital security measures necessary and appropriate to safeguard the confidentiality and integrity of such information.

### **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 processing of personal data of minors in Guatemala must be carried out in strict compliance with the principles, parameters and requirements established by the national legislation in force regarding the protection of personal data and children's rights.

The processing of personal data of persons under 18 years of age may only be carried out when the purpose of such processing responds to the best interests of children and adolescents, and respect for their fundamental and prevailing rights is guaranteed without exception.

In this sense, the processing of personal data of minors will be possible on an exceptional basis, provided that the following criteria are met:

- The purpose of the treatment must be oriented to the best interest of the child or adolescent.
- Full respect for their fundamental rights must be ensured.
- Their opinion must be considered, according to their age and degree of maturity.
- The processing must be carried out in accordance with the general principles and requirements established in the personal data protection legislation applicable in Guatemala.
- Prior, express and informed authorization must be obtained from the legal representative(s) of the minor, generally their parents or guardians.

## **III. VIDEO SURVEILLANCE**

BDO's facilities have security cameras that capture the image of people entering our offices who, prior to entering, are informed of this situation 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 entrusted task and in accordance with the established guidelines.

In accordance with the legislation in force in Guatemala, regarding the protection of personal data, as well as with the jurisprudence and principles that regulate the

responsibility for the processing of such information, the Data Controller (in this case, BDO) and the Data Processor are concurrently and jointly and severally liable to the owner of the personal data. This responsibility covers the veracity, integrity, purpose and incorporation of the data, as well as all the stages of the processing (use, collection, storage, circulation and suppression), understanding that any use must have the prior, express and informed authorization of the owner.

En virtud de lo anterior, el Encargado se compromete frente a BDO a verificar el estado y legitimidad de los datos personales entregados, y a implementar medidas de seguridad adecuadas de acuerdo con esta Política para garantizar su protección. Es deber del Encargado actuar con la mayor diligencia posible en la ejecución de sus funciones, tanto para bases de datos digitales como físicas.

The Processor shall be responsible for the use, custody and protection of the personal data provided by BDO, and shall respond as provided by the legislation or the standards of diligence applicable in Guatemala. Any breach or omission in relation to the obligations set forth in this policy shall imply a direct responsibility on the part of the Processor.

Likewise, the Processor shall comply with the duties established in the Processor Policy defined by BDO and with all the duties imposed by the national regulations on personal data protection. This responsibility also includes the actions of its employees, collaborators or subcontractors involved in the processing of the data.

## **CHAPTER XI REVOCATION OF AUTHORIZATION AND/OR SUPPRESSION OF DATA**

The holders of personal data may, at any time, request BDO, in its capacity as Data Controller, the deletion of their data and/or the revocation of the authorization previously granted for such processing, by submitting a formal request, in writing, either physically or electronically, to the mail indicated in paragraph 3 of Chapter XIII of this policy.

However, it is important to note that the request for deletion of data or revocation of authorization shall not proceed when the holder has a legal or contractual duty that requires its permanence in BDO's databases.

BDO has provided accessible, effective and free mechanisms so that the owners can submit their requests for deletion or revocation at any time. The channels enabled for such purposes are described in paragraph 3 of Chapter XIII of this Policy.

In the event that BDO, as the Controller, does not delete the personal data after the corresponding legal term has elapsed, the holder may make use of the constitutional action of protection, to request that the revocation of the authorization and/or the deletion of the information be ordered. For this purpose, the procedure established in the applicable national regulations must be followed.

Finally, it is important to highlight that personal data will be kept in BDO's databases when so required in compliance with a legal or contractual obligation.

## **CHAPTER XII RIGHTS OF THE DATA CONTROLLERS**

Data subjects have the following rights:

- a. To know, update and rectify their personal data with respect to the Controller or the Data Processor. This right may be exercised, among others, against partial, inaccurate, incomplete, fractioned, misleading data, or data whose processing is prohibited or has not been authorized.
- b. Request proof of the authorization granted to the Data Controller, except in cases initiated prior to the implementation of this policy and within six months of its entry into force.
- c. To be informed by the Controller or Data Processor, upon request, regarding the use that has been made of their personal data.
- d. To revoke the authorization and/or request the deletion of their personal data when the principles, rights and guarantees established in the data protection regulations are not respected.
- e. Access free of charge to your personal data that have been processed.
- f. Our website uses cookies and other similar technologies to improve functionality and personalize your experience. You can manage your cookie preferences through your browser settings.

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 DATA OWNER**

The rights of Data Subjects 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 provide BDO with proof of their identity.
- c. By the representative and/or attorney-in-fact of the Data Subject, upon proof of representation or power of attorney before BDO.

In order to exercise any of the rights of the data subjects, 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 Subject contained in BDO's databases.
- BDO, as Data Controller, shall provide the Data Controllers or their successors in title with all the information contained in the individual record 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 query shall be answered by BDO within a maximum term of ten (10) business days from the date of receipt thereof.
- When it is not possible for BDO to attend the consultation within such 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. Complaints:**

Data Subjects or assignees who consider that the information contained in BDO's databases should be corrected, updated or deleted, may file a claim 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 Data Subject, the description of the facts giving rise to the claim, the address, and accompanying the documents to be asserted.
- A photocopy of the identification document of the Data Subject must be attached to the claim.
- The claim shall be made through the channels that have been 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 receiving the claim is not competent to resolve it, he/she shall transfer it to the appropriate person within a maximum term of two (2) business days and shall inform the interested party of the situation.

- Once BDO receives the complete 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 resolved.
- The maximum term for BDO to attend to the claim shall be fifteen (15) business days from the day following the date of receipt thereof.
- When it is not possible for BDO to address the claim within such term, the interested party shall be informed of the reasons for the delay and the date on which the claim will be addressed, 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, which are as follows:

- Through the e-mail address: [marketingmail@bdo.com.gt](mailto:marketingmail@bdo.com.gt)
- BDO's physical facilities  
5<sup>a</sup>. Avenida 5-55 zona 14, Edificio Europlaza World Business Center, Torre II, 9 Nivel, Oficina 903.

## **CHAPTER XIV DUTIES OF BDO AS DATA CONTROLLER**

As the party responsible for the processing of personal data, BDO must comply with the following duties:

- a. Guarantee the Data Subject, at all times, the full and effective exercise of the right of habeas data.
- b. Request and keep a copy of the respective authorization granted by the Data Subject.
- 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, use or unauthorized or fraudulent access.
- e. Ensure that the information provided to the Data Processor is truthful, complete, accurate, current, verifiable and understandable.
- f. Update the information, communicating in a timely manner to the Data Processor, all developments with respect to 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 relevant information to the Data Processor.
- h. Provide to the Data Processor, as the case may be, only data whose processing is previously authorized.

- i. To demand the Data Processor at all times to respect the security and privacy conditions of the Data Subject's information.
- j. To process the queries and claims formulated in the terms indicated above.
- k. Adopt an internal manual of policies and procedures to ensure proper compliance with the law and especially for the attention of queries and claims.
- 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 at the request of the Data Subject about the use given to his/her data.

## **CHAPTER XV COOKIE POLICY**

BDO in Guatemala manages the cookie policy of BDO Global and therefore in the notice on the website of BDO GUATEMALA should be redirected to the stipulations that BDO Global has on cookies. BDO in Guatemala should be inclined so that users of its website can access the cookie policy of BDO Global.

The users of the web page will have the faculty to change or modify the consent of the cookies declaration.

### **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 takes place from the computer. Through cookies, web pages 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 you enter the website, 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 are only stored while browsing the website and in persistent cookies, the data continue to be stored in the terminal and can be accessed for a certain period of time.
- 3. Technical/customization/personalization/analysis/advertising cookies:

- Techniques: those that allow traffic control 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 a user profile to be drawn up.
- Advertising: they collect data on the management of advertising space, allow to show users 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 MODIFICATION OF 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.

In any case, we invite you to regularly or periodically review our website [www.bdo.com.gt](http://www.bdo.com.gt), through which you will be informed about the change and the latest version of this Policy or the mechanisms enabled by BDO to obtain a copy of this Policy will be made available to you.

## **CHAPTER XVII BDO GLOBAL DATA PRIVACY POLICY**

The BDO Group in Guatemala is part of the BDO global network and therefore, in all applicable matters and not contrary to Guatemalan 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, for which it adheres to the binding corporate rules of the group.

## **CHAPTER XVIII PRELIMINARY PRIVACY IMPACT ASSESSMENT (PIA)**

With the purpose of strengthening risk management associated with the processing of personal data and ensuring compliance in Guatemala, the BDO Group adopts the Preliminary Privacy Impact Assessment (PIA) as an essential preventive tool. This



assessment aims to identify, in advance, potential impacts on privacy arising from new projects, initiatives, or processes that involve the use of personal data.

The application of the PIA shall be mandatory in the following scenarios:

- 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 in Microsoft Forms and must be completed prior to the commencement of any activity involving the processing of personal data within the framework of a new project or initiative.

## **CHAPTER XIX TREATMENT POLICY EFFECTIVENESS**

The present Personal Data Processing Policy was created on Oct 09, 2025.

### **DOCUMENT PROPERTIES**

|              |                                                            |
|--------------|------------------------------------------------------------|
| Prepared by: | Sara María Camargo Méndez - lawyer senior GTM              |
| Reviewed by: | Claudia Fernanda Mazariegos Mazariegos - Legal Manager GTM |
| Approved by: | Mario Alexander Morilla Calderon - CEO Guatemala           |