

Annual Compliance Obligations



Colombia, Tax & Legal

Annual Compliance Obligations



Unified Registry of Ultimate Beneficiaries (RUB)

Reporting and Updating of the Unified Registry of Ultimate Beneficiaries (RUB)

For registration and updates: the last business day of January, April,



Ordinary meeting

July, and October of each year.



Holding of the ordinary meeting of the entity's highest corporate body on the last business day



legal address.

of March (legal deadline) or on the date established in the bylaws.



Commercial registration

Renewal of the commercial registration before the Chamber of Commerce of the entity's

31-03-2025

31-03-2025



1 month from the moment of their approval Filing of Financial Statements with the Chamber of Commerce of the entity's legal address,



within the month following their approval.

National Database Registry (RNBD)

Legal entities with total assets equal to or exceeding 100,000 UVT will be required to comply with registration before the National Database Registry (RNBD)

31-03-2025

21-02-2025

Submission of claims report to the National Database Registry (RNBD) of the Industry and Commerce Agency (Superintendencia de Industria y Comercio - SIC).

Update of the National Database Registry (RNBD) of the Industry and Commerce Agency (Superintendencia de Industria y Comercio).



Deadline

Submission of Report 75 - SAGRILAFT

Pursuant to External Circular 100-000016 issued by the Corporations Agency (Superintendencia de Sociedades), the companies required to adopt a Self-Assesment are those with total income or assets exceeding 40,000 SMLMV as of December 31 of the immediately preceding year.

Last two (2) digits of the NIT*	Deadline
01 - 10	15 - 07 - 2025
11 - 20	16 - 07 - 2025
21 - 30	17 - 07 - 2025
31 - 40	18 - 07 - 2025
41 - 50	21 - 07 - 2025

51 - 60	22 - 07 - 2025
61 - 70	23 - 07 - 2025
71 - 80	24 - 07 - 2025
81 - 90	25 - 07 - 2025
91 - 00	28 - 07 - 2025

Last two (2) digits of the NIT*

Foreign exchange obligations

Last business day of the following month

quarters of 4Q 2023 and 1Q, 2Q, 3Q, 4Q 2024.

Registration of Movements to Compensation Account Holders.

Submission of the Report on Movements of Supplemental Investment in Capital (formerly Form 13).

Exogenous Information

As of the date of issuance of this document, there has been no statement from the DIAN regarding the validators. Therefore, we are currently awaiting the issuance of a new press release and/or resolution from the entity certifying the implementation of the application. From this date, an additional six (6) months will be granted to regularize the unreported

Corporate Obligations

For entities supervised and controlled by the Corporations Agency (Superintendencia de Sociedades) and/or that meet the assumptions of total income or assets as of December 31 of the immediately preceding year.



Business practices to the Corporations Agency.

Report 42

Submission of Report 58 by compliance officers

15 business days

within fifteen (15) business days following the appointment or change of the compliance officer.

Submission of financial statements to the Corporations

> 09 - 07 - 2025 10 - 07 - 2025

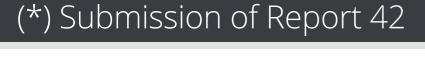
Deadline

29 - 04 - 2025 30 - 04 - 2025

02 - 05 - 2025

05 - 05 - 2025

06 - 05 - 2025



Pursuant to External Circular 100-000003 of 2023 from the Corporations Agency (Superintendencia de Sociedades), the following entities are not required to submit the report: i) branches of foreign companies; ii) companies in liquidation; iii) companies in reorganization; iv) companies in abbreviated reorganization; v) companies in restructuring; vi) companies in concordat; vii) companies that do not meet the

Business practices

on-going concern assumption; viii) Group 3 companies - IFRS for companies that apply simplified accounting. Last two (2) digits of the NIT Deadline Last two (2) digits of the NIT 01 - 07 - 2025 08 - 07 - 2025 01 - 10 51 - 60

61 - 70

71 - 80

11 - 20	02 - 07 - 2025
21 - 30	03 - 07 - 2025
31 - 40	04 - 07 - 2025
41 - 50	07 - 07 - 2025

31 - 40	04 - 07 - 2025	81 - 90	13 - 07 - 2025
41 - 50	07 - 07 - 2025	91 - 00	14 - 07 - 2025
(**) Submiss	ion of financial	statements a	s of December 31, 2024

Corporations Agency - Superintendencia de Sociedades

51 - 55

56 - 60

61 - 65 66 - 70

71 - 75

Last two (2) digits of the NIT

01 - 05 08 - 04 - 2025 06 - 10 09 - 04 - 2025 11 - 15 10 - 04 - 2025

Deadline

Last two (2) digits of the NIT

Other obligations		
	46 - 50	28 - 04 - 2025
	41 - 45	25 - 04 - 2025
	36 - 40	24 - 04 - 2025
	31 - 35	23 - 04 - 2025
	26 - 30	22 - 04 - 2025
	21 - 25	21 - 04 - 2025
	16 - 20	11 - 04 - 2025

Renewal of the Single Registry of Proponents (RUP).

76 - 80	07 - 05 - 2025
81 -85	08 - 05 - 2025
86 - 90	09 - 05 - 2025
91 - 95	12 - 05 - 2025
96 - 00	13 - 05 - 2025

07-04-2025

Submission of the management report for Benefit and Collective Interest Companies (BIC).

30-05-2025

For business entities that are parent companies and/or controlling entities and are required to submit financial information, they must submit consolidated or combined general-purpose financial statements to the Superintendence of Companies.

Corporations Agency - Sustainability March 31, 2025, and/or the date established in the bylaws for holding the ordinary meeting of the entity.

With the addition of Chapter XV to the Basic Legal Circular 100-000008 of July 12th 2022, the Corporations Agency (Superintendencia de Sociedades), recommends the preparation of the Sustainability Report by incorporating the

International standards that must be taken into consideration within the sustainability framework. The entity recommends approving the Development and Sustainability Report at the ordinary meeting of the highest corporate body, and subsequently suggests its publication on the company's website for proper disclosure. This applies to entities that have reached total



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income or assets equal to or greater than 40,000 times the minimum legal monthly wage (SMLMV) as of December 31, 2023.

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^{*}Tax Identification Number