



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) <div>For registration and updates: the last business day of January, April, July, and October of each year.</div>
	Ordinary meeting Holding of the ordinary meeting of the entity's highest corporate body on the last business day of March (legal deadline) or on the date established in the bylaws. <div>31-03-2025</div>
	Commercial registration Renewal of the commercial registration before the Chamber of Commerce of the entity's legal address. <div>31-03-2025</div>
	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)

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).	31-03-2025 Update of the National Database Registry (RNBD) of the Industry and Commerce Agency (Superintendencia de Industria y Comercio).
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Submission of Report 75 - SAGRILIFT

Pursuant to External Circular 100-000016 issued by the Corporations Agency (Superintendencia de Sociedades), the companies required to adopt a Self-Assessment 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	Last two (2) digits of the NIT*	Deadline
01 - 10	15 - 07 - 2025	51 - 60	22 - 07 - 2025
11 - 20	16 - 07 - 2025	61 - 70	23 - 07 - 2025
21 - 30	17 - 07 - 2025	71 - 80	24 - 07 - 2025
31 - 40	18 - 07 - 2025	81 - 90	25 - 07 - 2025
41 - 50	21 - 07 - 2025	91 - 00	28 - 07 - 2025

*Tax Identification Number

Foreign exchange obligations

- 01Last business day of the following month
Registration of Movements to Compensation Account Holders.
- 0227 - 06 - 2025
Submission of the Report on Movements of Supplemental Investment in Capital (formerly Form 13).
- 03Exogenous 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 quarters of 4Q 2023 and 1Q, 2Q, 3Q, 4Q 2024.

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.



(*) Submission of Report 42

Business practices
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 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	Deadline
01 - 10	01 - 07 - 2025	51 - 60	08 - 07 - 2025
11 - 20	02 - 07 - 2025	61 - 70	09 - 07 - 2025
21 - 30	03 - 07 - 2025	71 - 80	10 - 07 - 2025
31 - 40	04 - 07 - 2025	81 - 90	13 - 07 - 2025
41 - 50	07 - 07 - 2025	91 - 00	14 - 07 - 2025

(**) Submission of financial statements as of December 31, 2024

Corporations Agency - Superintendencia de Sociedades

Last two (2) digits of the NIT	Deadline	Last two (2) digits of the NIT	Deadline
01 - 05	08 - 04 - 2025	51 - 55	29 - 04 - 2025
06 - 10	09 - 04 - 2025	56 - 60	30 - 04 - 2025
11 - 15	10 - 04 - 2025	61 - 65	02 - 05 - 2025
16 - 20	11 - 04 - 2025	66 - 70	05 - 05 - 2025
21 - 25	21 - 04 - 2025	71 - 75	06 - 05 - 2025
26 - 30	22 - 04 - 2025	76 - 80	07 - 05 - 2025
31 - 35	23 - 04 - 2025	81 - 85	08 - 05 - 2025
36 - 40	24 - 04 - 2025	86 - 90	09 - 05 - 2025
41 - 45	25 - 04 - 2025	91 - 95	12 - 05 - 2025
46 - 50	28 - 04 - 2025	96 - 00	13 - 05 - 2025

Other obligations

- 0107-04-2025
Renewal of the Single Registry of Proponents (RUP).
- 0231 -05-2025
Submission of the management report for Benefit and Collective Interest Companies (BIC).
- 0330-05-2025
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 Superintendencia 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 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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