



Code of Ethics

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INTRODUCTION

For CONTACTO ESTRATÉGICO OUTSOURCING CONTABLE S.A.S., relationships with its stakeholders are based on the premise that mutual actions must be characterized by trust and transparency. These fundamental premises of conduct are established and conceptually consolidated in this Code, which embodies the character and identity of the company, to which those who are part of or interact with it must adhere.

Passion, Trust, Commitment, Teamwork, Humaneness and Quality are the corporate values; Legality, Transparency, Loyalty, Truth, and Honorability are the company's ethical values.

The existence of a formally adopted Code of Ethics does not guarantee an ethical behavior from every officer; however, CONTACTO ESTRATÉGICO OUTSOURCING CONTABLE S.A.S. promotes its compliance and each officer may act accordingly by always behaving in a manner that is consistent with the principles and values set forth in this Code.

It is important for the Code of Ethics to become a tool that helps us to positively transform the company, developing new guidelines based on the responsibility and commitment that characterize certified public accountants, which contribute to improving our work, offering a better service and growing as true members of a society.

All members of CONTACTO ESTRATÉGICO are committed to working as a team, contributing to the continuous improvement of our Quality Control System, and, therefore, to the progression of a management model containing adoptable and clear ethical principles.

COMPLIANCE WITH REGULATORY PROVISIONS

Company officers must perform their work in compliance with the technical and professional standards set forth in Law 43 of 1990 and the Code of Ethics of the International Federation of Accountants IFAC, as stated in Decree 0302 of 2015 included in annex 4 of Single Regulatory Decree 2420. In absence thereof for specific cases, they must act in accordance with the technical and professional standards set forth by the International Federation of Accountants (IFAC).

1. STRATEGIC PLATFORM

1.1 MISSION

Contacto's mission is to be a leading company in the provision of accounting, payroll, and tax outsourcing services, backed by a competent team. We are committed to offering agile and effective solutions to satisfy the needs of our clients, meeting the highest quality standards.

1.2 VISION

Contacto's vision is to stand out for the quality of our services and to be the reference accounting, payroll, and tax outsourcing organization in Colombia. We aim to achieve this by transforming our processes with the incorporation of new technologies, becoming the preferred option for international investors and small and medium-sized companies, standing out for our performance and efficiency in the provision of our services.

1.3 GOALS

Goal 1: Maintain high levels of customer satisfaction by delivering the best possible service by using new technologies and process automation.

Goal 2: Continuously develop the staff's technical competencies to improve operational efficiency and ensure the team is trained and soundly knowledgeable.

Goal 3: Deliver on the service value promise for all clients through a productive and balanced operating model for the benefit of both the client and Contacto.

Goal 4: Continuously improve the performance of the Quality Management System processes, adapting them to the changes and digital transformation the company intends to achieve.

1.4 COMPANY POLICY

It is the policy of CONTACTO to continuously improve the provision of its professional services, in timely and reliable conditions, to satisfy clients' needs, in compliance with the legal requirements and the expectations of the interested parties by means of competent personnel who meet the requirements of the quality management system.

2. ETHICAL VALUES

The company clearly acknowledges that there are certain values that inspire and govern the profession, which are aimed at ensuring efficiency, integrity, transparency, and the achievement of its corporate goals. They are mandatory because they are behavioral agreements, reason for which all officers and employees must accept them.

CONTACTO ESTRATÉGICO hereby adopts the following ethical values:

2.1 LEGALITY: Company officers engaged by CONTACTO ESTRATÉGICO SAS, in exercising their duties and commitments, shall ensure compliance with the Constitution, laws, standards, policies, rules, regulations, and controls by competent authorities and with all other provisions promulgated by the state adopted for fully complying with its corporate purpose, as well as everything related to the regulations that govern the profession.

2.2 TRANSPARENCY: Company officers engaged by CONTACTO ESTRATÉGICO SAS acknowledge the importance and the meaning of providing clear, complete, correct, and timely information for the proper knowledge of the financial, managerial and tax situation, as the starting point for the relationships with its clients and other stakeholders.

2.3 LOYALTY: Company officers engaged by CONTACTO ESTRATÉGICO SAS will act ethically and loyally towards the Company, its clients, shareholders, and stakeholders, always abiding by the applicable regulations, respecting and supporting the strengthening of its clients and collaborating with the authorities in the enforcement and compliance with the law.

2.4 TRUTH AND HONORABILITY: Company officers engaged by CONTACTO ESTRATÉGICO SAS will be specially interested in the way in which results are obtained and therefore are committed to zero-tolerance of any non-compliance or incorrect behavior, always prioritizing the general interest and compliance with the rules, over particular interests. Consequently, statements and information provided will always be in accordance with reality and the facts, protecting good name and image.

3. FUNDAMENTAL PRINCIPLES

The principles detailed below are general in nature and determine a set of skills and commitments to be fulfilled by the officers of CONTACTO ESTRATÉGICO OUTSOURCING S.A.S. These are developed throughout this Code of Ethics.

PRINCIPLE	DEFINITION	IMPLEMENTATION AT CONTACTO
INTEGRITY	<p>Professionals are expected to behave with integrity, probity, honesty, dignity, and sincerity, in any circumstance.</p> <p>Such concepts may be those of moral conscience, loyalty on various levels, truthfulness as a reflection of a reality.</p>	<p>We will offer the services we can provide. We will provide the services agreed to; if a new service is required, it will only be provided under a new and compatible agreement. Certifications and opinions will be given only on information that has been subject to the necessary tests.</p> <p>Work will be carried out in the development of a plan.</p> <p>We will always be transparent and clear in our relationships with our clients.</p> <p>We will not give in to client positions that are not in accordance with legal regulations or contradict reality. If such a situation occurs, we will either affect the opinion, based on materiality, or withdraw from the client, as necessary.</p>
OBJECTIVITY	Impartiality and unbiased behavior in professional performance.	We will be impartial in our opinions on financial information.
INDEPENDENCE	Absolute independence of mind and of criteria relating to any interest or incompatibility with the principles of integrity and objectivity.	See item 11 of this Code of Ethics.

PRINCIPLE	DEFINITION	IMPLEMENTATION AT CONTACTO
RESPONSIBILITY	Need for sanctions in recognition of ethical compliance linked to trust in the services Public Accountants. Qualified capacity.	We will offer the services we can provide.
CONFIDENTIALITY	Responsible, loyal, and authentic commitment, which demands the strictest professional discretion.	We will maintain the confidentiality of any information obtained in the performance of our services, regarding both current and former customers.
PROFESSIONAL BEHAVIOR	Work must be carried out effectively by applying established procedures and the recommendations received from clients as long as these are compatible with the principles of integrity, objectivity and independence, and the applicable law in each circumstance.	Behavior in providing the services of Contacto Estratégico Outsourcing SAS will be determined by the observance of the regulatory framework in force in Colombia and on the awareness of the importance that the signature of a public accountant entails for society and the interested parties.
COMPETENCE AND PROFESSIONAL UPDATING	The Company shall only engage in work for which it has the necessary capacity and aptness to ensure that the services undertaken are provided in an effective and satisfactory manner.	We will always be attentive to regulatory changes that may have an impact on our clients, which are none other than the changing nature of business currently seen.
DISSEMINATION AND COLLABORATION	There is an obligation to contribute to the development, improvement and dignification of the profession in all fields.	We will thrive to provide all professionals in training with the preparation, collaboration and encouragement to commit to the best professional practices, through example.
RESPECT AMONG COLLEAGUES	Always ensure good faith and loyalty to your colleagues.	We will collaborate and facilitate the exercise of the profession for our colleagues, where we professionally cross paths.
COMPLIANCE WITH REGULATORY PROVISIONS	Work shall be performed effectively complying with the professional provisions set forth by the state.	The company has documented its policies and procedures based on the legal and regulatory provisions in force to be applied in the performance and by the officers in every assignment.

- ✓ All individuals at CONTACTO ESTRATÉGICO S.A.S. shall act with fidelity, loyalty, honesty, and legality in all activities related to business practices and personal conduct. They are bound to strict compliance with the law, the highest ethical principles, and internal regulations.
- ✓ They must have an impeccable reputation, based on proper conduct. Any behavior that goes against the policies and manuals of CONTACTO ESTRATÉGICO S.A.S. will be thoroughly investigated and, if any breach is proven, any warranted penalties will be applied.
- ✓ The protection and proper use of the assets of CONTACTO ESTRATÉGICO S.A.S., its clients, and the community must be ensured as any good businessperson would.
- ✓ The corporate image of CONTACTO ESTRATÉGICO S.A.S, its companies and its products must be synonymous with security and peace of mind in the markets where it operates.
- ✓ All relationships of CONTACTO ESTRATÉGICO S.A.S., with clients, suppliers, colleagues, the State and the community, are characterized by the tenets of total transparency and trust. Conflicts of interest will be avoided.

- ✓ All employees have the duty to protect and guarantee compliance with the policies of CONTACTO ESTRATÉGICO S.A.S., and to inform internal control bodies about any procedure that threatens the transparency of any of the company's activities.
- ✓ All employees must respect and abide by the laws of the cities, states, and countries where CONTACTO ESTRATÉGICO S.A.S. operates, Although not all employees are expected to know these laws in detail, it is important to know enough to determine when to seek advice from supervisors, managers, or other appropriate personnel.
- ✓ The company conducts briefings and training sessions to promote compliance with the laws, rules, and regulations, including laws on the use of privileged information.

4. CONFLICTS OF INTEREST

A *"conflict of interest"* exists whenever an individual's private interest interferes in any way with company interests. The officers and partners of CONTACTO ESTRATÉGICO S.A.S:

INTERESTS	SAFEGUARDS
<ol style="list-style-type: none"> Will not engage in activities or manage businesses contrary to the interests of CONTACTO ESTRATÉGICO S.A.S, or which may compromise their full dedication or the performance of their duties and responsibilities. Will not establish companies or businesses that compete with CONTACTO ESTRATÉGICO S.A.S, nor will they be partners, employees, or administrators thereof. Will not engage in businesses involving personal or family interest within CONTACTO ESTRATÉGICO S.A.S, such as the purchase, sale or leasing of equipment or properties and participation or ownership in companies that have or seek to do business with it, unless authorized by their immediate superior and the entity in charge of enforcing this code. Decisions to participate or refuse to participate in a particular business may not be based on feelings of friendship or enmity of those responsible for making the decisions. Will not abuse their condition to obtain benefits for themselves or for third parties in the processing of claims or requests related to the products and/or services provided by CONTACTO ESTRATÉGICO S.A.S, or to obtain personal benefits from suppliers, contractors, or clients. 	<ol style="list-style-type: none"> Procedures to prevent access to information (e.g., strict physical separation of equipment, confidential and protected data archiving). Clear guidelines to team members on security and confidentiality issues. Use of confidentiality statements (NDAs) signed by the company's employees and partners.

INTERESTS	SAFEGUARDS
<p>6. Will not engage in external activities that interfere with their work schedule, performance, or fulfillment of their duties, except with the authorization of their immediate superior and the entity in charge of enforcing this code.</p> <p>7. Participation in the management of non-affiliated or subsidiary companies is restricted, as well as accepting any management position in another company, if it creates a conflict of interest or interferes with the performance of their duties at CONTACTO ESTRATÉGICO S.A.S.</p>	

That said, whenever a conflict of interest gives rise to a threat in relation to one or more of the fundamental principles, including objectivity, confidentiality or professional behavior, which may not be eliminated or reduced to an acceptable level by applying safeguards, CONTACTO ESTRATÉGICO S.A.S. will not accept a particular assignment or will withdraw from one or more conflicting assignments.

5. ETHICAL CONFLICTS

- ✓ Any officer or partner of CONTACTO ESTRATÉGICO who directly or indirectly intervenes in matters that violate morals will be lacking in honor and professional dignity.
- ✓ No officer or partner shall use his or her professional knowledge in tasks that may undermine morality.
- ✓ Officers or partners are compelled to suggest the best option to their client for the performance of the professional work that is required.
- ✓ Officers or partners shall refrain from taking advantage of situations that may be detrimental to whomever has engaged their services.
- ✓ Officers or partners are responsible for their actions and are considered guilty of an act of disrepute to the profession, if, in stating their opinion on the matter they have examined or on any information of a professional nature, they:
 - Conceal an important fact knowing the need to disclose it, aimed at ensuring that their opinion does not lead to erroneous conclusions.
 - Fail to expressly state any material information that must be mentioned in the financial statements or in their reports, of which they are aware.
 - Incur in gross negligence by issuing the report corresponding to their work, without having complied with the auditing standards required by the circumstances, in supporting their professional opinion on the matter being examined.
 - Being aware thereof, fail to report any material deviation from generally accepted accounting standards or any material omission applicable to the circumstances of the case at hand.
 - Suggest falsifying the financial statements or any other information of their client or the areas where they provide their services.

In short, the opinions, reports or documents submitted by the Certified Public Accountant must contain the expression of a well-founded judgment, without concealing or diverting the facts in any way that may lead to error.

If at any time ethical conflicts arise within CONTACTO ESTRATÉGICO S.A.S, the Ethics Leader shall adopt appropriate disciplinary actions.

6. FEE-SETTING POLICY

Fee policy at CONTACTO ESTRATÉGICO S.A.S. is defined by the application of standard person-hour tables by type of professional or professional in training who is part of the proposed work team. Each service will involve an estimate of hours to perform the work, plus the application of an administration margin, profit, and taxes. Fees are accepted by the clients by means of the CC-F05 "Service Order" form.

7. SECOND OPINION CONSULTATIONS

- ✓ Changes in our client's industry that affect the accounting concept of going concern.
- ✓ Proposed restatement of the previous year's financial statements.
- ✓ A significant third party claim against the client and the company.
- ✓ Important, complex, and/or new accounting or auditing treatment.
- ✓ Change of key members of management and/or shareholders.
- ✓ Accounting or auditing issues arising from an environmental risk.
- ✓ Substantial reorganization of the client's business.
- ✓ Plans to become a listed entity.

8. ADVERTISING AND PROMOTION

In their actions, officers and partners of CONTACTO ESTRATÉGICO S.A.S. must underpin their reputation on honesty, industriousness, and professional capacity, following the highest ethical rules and avoiding any advertising for profit or self-praise. Work shall not be advertised or solicited using mass media or others that undermine the dignity of the accounting profession.

Technical works prepared by employees of CONTACTO ESTRATÉGICO S.A.S or professional studios, or brochures or newsletters that, with a sober and simple presentation, circulate exclusively among its staff, clients, and people who expressly request them, are not considered advertising.

CONTACTO ESTRATÉGICO S.A.S. has a website and social networks for its promotion, which are used for the purpose of brand recognition. Postings are made under topics associated with the provision of services.

9. GIFTS AND INVITATIONS

The purpose of entertainment and commercial gifts in a business setting is to create goodwill and good working relationships, not to gain an unfair advantage with clients. No gift or entertainment should be offered, provided, or accepted by any company officer, family member of an officer, or agent, unless:

- 1) It is not a gift in cash.
 - 2) It is consistent with customary business practices.
 - 3) It does not have an excessive value.
 - 4) It cannot be construed as a bribe or reward.
 - 5) It does not violate any laws or regulations.
- ✓ CONTACTO ESTRATÉGICO employees may not receive money, commissions or gifts that may induce them to make a biased decision.
 - ✓ Advertising item gifts such as planners, pens, records, etc. may be accepted. If the value of the gift exceeds 30% of the current legal monthly minimum wage, this circumstance must be informed to the immediate supervisor who, together with the relevant bodies, shall decide whether it can be accepted or must be returned to the person who sent it.

- ✓ Employees may offer or receive hospitality gifts that are beneficial to a certain business purpose that falls within the policies set forth by the Governing Board or the Board of Directors (business meals). However, they may not accept trips offered by suppliers or clients without being duly authorized by the bodies responsible for ensuring the enforcement of this code.

10. THREATS AND SAFEGUARDS

Complying with the fundamental principles in the company may potentially be threatened by a wide range of circumstances and relationships. The nature and significance of threats may differ depending on whether they arise in relation to the provision of services.

THREATS	SITUATIONS THAT COULD ARISE	SAFEGUARDS
SELF-INTEREST Interest, financial or other that may affect judgement	a) Owning shares of the audited entity. b) Significant dependence on the fees from that audit. c) Having business with the clients. d) Agreeing on fees of a contingent nature. e) Having a potential job with the client. f) Custody of a client's assets creates threats in relation to compliance with fundamental principles. g) Whenever the assets have been obtained through illegal activities, such as money laundering.	a) Remove the member of the assurance team, in the audit process for the specific client. b) Terminate the business relationship. c) Reduce the size of the relationship so that the financial interest is not material. d) Practicing accountants shall not be responsible for the custody of money or other client assets, unless authorized to do so by law and, in that case, shall do so in accordance with any additional legal duties imposed on practicing accountants holding such assets. Accordingly, practicing accountants who have been entrusted with money (or other assets) that belong to others, shall: <ul style="list-style-type: none"> • Keep such assets separate from their personal or company assets. • Use such assets only for the intended purpose, • Be prepared at any time to be accountable to any person entitled thereto, for such assets and any income, dividend or gain therefrom. • Comply with all legal and regulatory provisions applicable to the holding and accounting of such assets. • As part of the client acceptance procedures and assignments that may involve holding client's assets, practicing accountants will make the necessary inquiries into the source of such assets and consider regulatory obligations.
SELF-REVIEW	a) Having prepared information that is then subject to review by the audit assignment.	a) The most direct safeguard measure would be to assign a different audit

THREATS	SITUATIONS THAT COULD ARISE	SAFEGUARDS
Failure to properly evaluate the results of a judgment made or service previously rendered, which will be used as a basis for reaching a conclusion as part of an actual service	b) Whenever a member of the audit team is or has been a director of the audited entity.	<p>team from the one that carried out the previous audit.</p> <p>b) Whenever the client is provided with personnel to perform certain tasks, consideration should be given to the fact that this situation creates significant threats and may only take place if the audit company ensures that in no case will it be involved in decision-making, contract signing, or exercising authority within the audit client. In any case, such personnel cannot be part of the audit team.</p> <p>c) Having the audit client recognize its responsibility to establish and follow up (monitor) its internal control system.</p>
<p>ADVOCACY</p> <p>Promoting the position of a client or the entity for which one works, affecting objectivity</p>	<p>a) The Company promotes the purchase of shares of an audit client.</p> <p>b) The auditor acts as counsel on behalf of an audit client in litigation or legal disputes with third parties.</p>	<p>a) Policies and procedures that prohibit auditors assisting the audit client from making management decisions on behalf of the client.</p> <p>b) Using professionals who are completely independent of the members of the audit team to provide the service.</p>
<p>FAMILIARITY</p> <p>Prolonged or close relationships with a client or with the entity for which you work, which may make you act too closely in line to the contracting party</p>	<p>a) A member of the audit team has a family relationship with a client's director.</p> <p>b) A former partner of the company is a director of the client.</p> <p>c) Clients accept gifts.</p>	<p>a) In the case of gifts and hospitality from a client, unless the value is evidently negligible, there is no safeguard to reduce the threat posed by the gift, reason for which the company or company member should not accept such gifts or hospitality.</p> <p>b) Whenever necessary, team responsibilities should be structured or restructured to ensure this professional is not involved in matters that fall within the responsibility of his or her close family member.</p> <p>c) Remove the individual from the audit team.</p> <p>d) Establish policies and procedures to encourage staff to inform higher levels within the company of any matters of independence and objectivity that may concern them.</p>

THREATS	SITUATIONS THAT COULD ARISE	SAFEGUARDS
INTIMIDATION Real or perceived pressures that affect objectivity	a) Being threatened with revoking the mandate. b) Engage in discussions due to differences of opinion or interests. c) Sharply cut down fees to reduce work. d) Likewise, whenever there is a dispute between the audit company or a member of the audit team and the client.	a) Inform the audit committee or the members of the Board of Directors about the extent and nature of the clash of opinions (litigation). b) If litigation involves a team member, that person needs to be removed. c) Involve an additional auditor who was not a member of the team that gave rise to the litigation, to review the work done and advise as needed. d) If such safeguards do not reduce the threat to an appropriate level, the only proper action to take is to withdraw from the commitment or refuse to accept it.

11. INDEPENDENCE

In their professional practice, Company officers of CONTACTO ESTRATÉGICO S.A.S. must have and demonstrate absolute independence of mind and criteria with respect to any interest that could be considered incompatible with the principles of integrity and objectivity, regarding which independence of criteria is essential and concomitant.

They must not accept tasks in which their independence is required, if it is limited. No independence or impartiality is deemed to be present when stating an opinion that serves as a basis for third parties to make decisions, whenever they:

- ✓ Are the spouse, blood relative or direct civil relative with no degree of limitation, collateral within the fourth degree and related within the second degree of the owner or main partner of the company, or of any director, administrator, or employer of the client with a major involvement in the client's administration.
- ✓ Being, whether it was during the annual financial year on which it gives its opinion or in relation to which their opinion is requested, or have verbal or written dealings aimed at becoming a director, member of the board of directors or employee of the client or of an affiliated, subsidiary or economically or administratively linked company, regardless of the way in which their services are designated and remunerated. In the case of a receiver appointed by the Judge for the liquidation of the bankruptcy, independence and impartiality are deemed to subsist.
- ✓ Having, or having had -during the annual fiscal year in which they rule, or in relation to which their opinion is requested- or having certain commitments implying involvement or economic ties with the company, to such a degree that they may affect their freedom of judgment.
- ✓ Receive, in any circumstance or for any reason, direct participation in the results of the matter entrusted to them by the company that hired their professional services and state an opinion on financial statements in circumstances where their remuneration depends on the success of any transaction.
- ✓ Company officers and partners of CONTACTO ESTRATÉGICO S.A.S may not carry out audits at companies or entities in which they have worked as accountants or upper management with influence over accounting, until two years after having left them.

- ✓ Being a practicing stock market agent.
- ✓ Holding a public position in an office involved in reviewing statements or opinions for tax purposes, in setting taxes and granting meaningful exemptions, concessions or permits, and in making decisions on the selection or appointment of CONTACTO ESTRATÉGICO S.A.S to provide services in state agencies or companies.
- ✓ Receiving -from a single client- for two or more consecutive years, such a substantial part of their income that prevents them from maintaining their independence.
- ✓ If an officer or partner of the company simultaneously performs external audit and management consultancy tasks, this simple fact does not imply a lack of independence, as long as the service presentation does not include the participation of the Certified Public Accountant in administrative and financial decision-making.

Situation	Change of manager	Assignment to another colleague	Non-acceptance or resignation	Assembly Meeting Summons	Report to State Bodies	Review by another member	Other
Financial interests			X				
Loans and guarantees							
Business relations	X						
Family and personal relationships	X						
Previous working relationships with the client's personnel company	X						
Previous employment or service relationships of company personnel with client's personnel	X						
Significance of the client's fees			X				
Fees in significant arrears			X				
Contingent fees			X				
Sales-based employee compensation	X						
Accepting gifts and invitations	X						
Litigation or threats of litigation against the company			X				

12. DISCIPLINARY MATTERS

Breaches related to the Code of Ethics must be reported immediately by the company's staff to their immediate superior, who, besides informing the person in charge of quality and, depending on the seriousness of the facts, will adopt the measures deemed necessary according to the circumstances.

The submission of altered documents or the use of irregular resources to obtain the registration of the professional title as Certified Public Accountant or other documents needed to be enrolled in the Institute of Accountants and qualify to practice the profession is considered gross misconduct within the framework of this Code of Ethics, without prejudice to administrative, civil or criminal penalties.

In order to guarantee public trust in their certifications, judgments and opinions, officers of CONTACTO ESTRATÉGICO S.A.S. must strictly comply with the legal and professional provisions and proceed at all times in a truthful, dignified, legal and good faith manner, avoiding simulated acts as well as lending their assistance in fraudulent or any other kind of operations aimed at concealing the financial reality of their clients, to the detriment of the interests of the Equity Statement of individuals, whether these are natural persons or legal entities.

12.1 DISCIPLINARY ACTIONS AND MEASURES:

Once the Senior Management and quality manager have become aware of the facts, a nonconformance will be opened where the facts and circumstances of the non-compliance will be described, and the measures to be adopted will be determined, measures which, according to the circumstances, may require an assessment of their legal and/or economic implications, and even inform the relevant inspection and surveillance entities such as the Central Board of Accountants.