

Managing a Business in Colombia

Employment Obligations

We are an innovative international law firm that offers comprehensive legal services to clients in Colombia and around the world



Employment Obligations for Businesses

Managing a business in Colombia requires ongoing compliance with applicable employment obligations.

Compliance With Local Employment Obligations is Key

For foreign investors, starting a company in Colombia can provide any number of benefits. For existing businesses, a Colombian company can decrease fixed expenses by offshoring key operations like sales and marketing while minimizing overall tax obligations. Starting a Colombian company can also help foreign investors tap into growth industries in the local market like travel, hospitality and agriculture. However, no Colombian business venture will have long-term success if it fails to comply with local legal and regulatory obligations.

And that's where Lagon comes in. Our practice has helped hundreds of businesses navigate local employment obligations since 2011. From structuring employment agreements and drafting relevant employment policies to managing industry-specific occupational health and safety regulations, Langon has the knowledge and experience necessary to ensure that your Colombian business is always in compliance with local employment obligations.

Our Employment Law Services

Langon provides ongoing, comprehensive assistance to Colombian businesses to ensure that they comply with local employment obligations.

Langon clients can take advantage of the following:

Unparalleled Service:

If you have ever dealt with service providers in Colombia you already know that client service is often lacking. Documentation is not always provided by set deadlines. Phone calls are not always returned promptly. Emails go unanswered. Unlike local alternatives, Langon is committed to providing our clients with world-class client service.

Experience:

Langon has registered hundreds of businesses throughout Colombia since 2011.

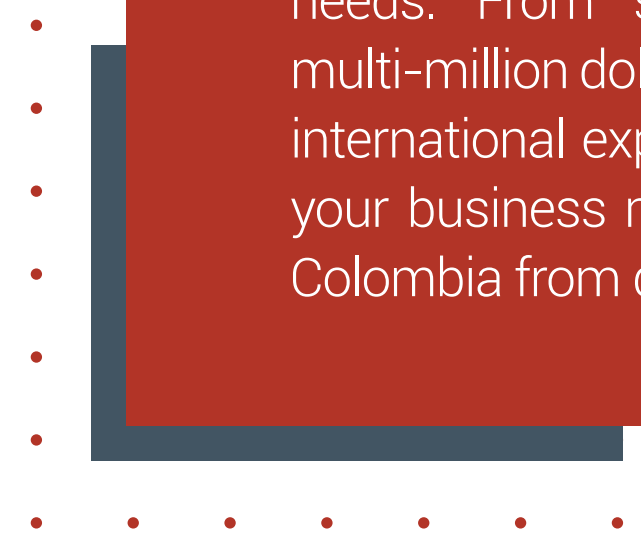
English-Language Service:

Our legal services are managed by English-speaking attorneys for the convenience of our international clients.

Our Firm

We are an innovative law firm that offers comprehensive legal services to businesses, private equity entities and high net worth individuals in Colombia and around the world. At Langon, we distinguish ourselves by offering an internationally focused, multi-jurisdictional and multi-disciplinary approach to client service.

The depth and breadth of our practice allows us to provide our clients with creative legal solutions tailored to their specific needs. From securing Colombian visas and negotiating multi-million dollar M&A transactions to developing tax-efficient international expansion strategies, Langon Colombia can help your business navigate the legal and regulatory landscape in Colombia from day one.



Langon has helped hundreds of foreign clients manage their Colombian-based businesses since 2011.



Employment Obligations: Preliminary Considerations

Below are preliminary considerations when hiring local employees in Colombia.

The process of hiring employees in Colombia can often seem complex and convoluted, even by foreign investors who have previously managed businesses elsewhere. Understanding the relevant legal and regulatory implications involved in hiring local employees is crucial to minimizing long-term risk and potential liability.

Independent Contractors vs. Employees

A key threshold question is whether the local company should hire employees or independent contractors. This distinction has significant legal, tax and regulatory implications.

- 1. Independent Contractor:** An independent contractor is someone who (i) may provide services on a per project basis; (ii) has no set hours; (iii) is not required to provide services from a specific location; (iv) may provide services utilizing their own equipment, tools, etc...; and (v) is not being directed/managed by anyone in connection with the provision of their services (Código Sustantivo del Trabajo, artículo 34). Independent



contractors are obligated to pay their own social security and tax obligations while local Colombian businesses are required to pay applicable service fees less any withholding. This means that hiring an independent contractor will always be significantly less expensive than hiring an employee.

- 2. Employees:** An employee is someone who (i) may be expected to work from a specific location; (ii) is required to work specific business hours; and (iii) is directed/managed by the local company (Código Sustantivo del Trabajo, artículo 22). Local companies are required to pay all standard social security and tax obligations including severance assistance, interest on severance assistance, bonuses, etc... In general, hiring an employee means paying 1.4 to 1.6 times the stated salary considering all additional expenses, fees, taxes and other obligations.

Given the expense involved in hiring and managing local employees many foreign investors seriously consider entering into independent contractor agreements with individuals who will clearly be treated as employees. This strategy is not recommended, except under very specific circumstances. Colombian law provides significant legal

protections to local employees and it is actually fairly common for an independent contractor to submit a complaint before the local Ministry of Labor or a local court requesting payment of unpaid salary and social security obligations. Combined with late fees and other penalties, an independent contractor that can prove that they were treated as an employee could be owed significantly more than what the local company actually saved by entering into an independent contractor agreement in the first place.

Note that any determination by a local court that an employee is owed back pay and other compensation can have serious consequences for the local company. Failure to pay will generate a debt that cannot be easily cancelled. There is even a way for ex-employees to attempt to pierce the corporate veil and sue company shareholders, shattering the limited liability protections applicable under Colombian law. Ultimately, unless shareholders of the company cease operations and/or decide not to return to Colombia, this debt may impact ownership of any local assets as well as the visa status of individual shareholders.

Disciplinary Process

Local companies are required to structure a standardized disciplinary process for employees consistent with local law. The focus of this process is to identify employees exhibiting bad work habits or who are in violation of company policies in order to determine whether such employees should be disciplined or need to be terminated. It should be noted that terminating an employee without

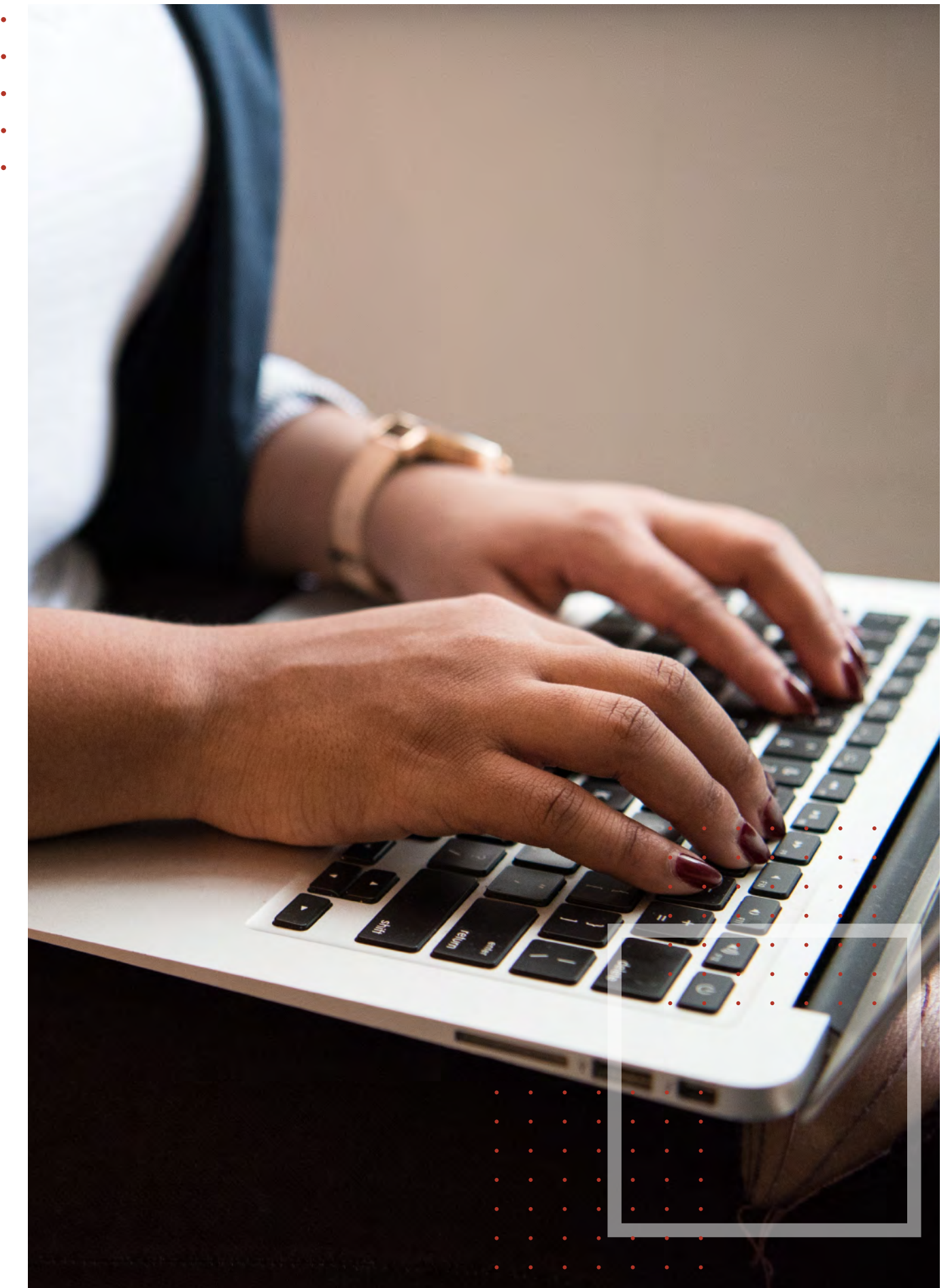
engaging in a meaningful disciplinary process can leave the local company vulnerable to a potential employment law claim, regardless of the employee's work performance.

Terminating Employees

Foreign investors that plan to terminate employees will need to consider the basis for termination and the underlying legal and financial implications. Below are two standard options for terminating employees:

- 1. Termination Without Cause:** A local company may terminate an Employment Agreement for no specific reason. Terminating an Employment Agreement without cause means that the local company will be required to pay any additional entitlements or other compensation to the employee on termination.
- 2. Termination For Cause:** A local company may terminate an Employment Agreement "for cause" when, in the opinion of the local company, the employee is incompetent, the quality of the employee's work product is poor or because the employee has violated company policies. Terminating a contract for cause means that the local company will not be required to pay any additional entitlements or other compensation to the employee on termination. However, the risk remains that the employee may file a complaint with the Ministry

Foreign investors should consult with our Firm to determine how best to terminate employees consistent with local laws.



Additional Considerations

Below are additional considerations foreign investors should keep in mind when hiring local employees:

- 1. Work Format:** Foreign investors should decide what work format makes sense for their local company. In particular, they should choose between a more traditional in-office work format, telecommuting, remote working or even a hybrid model. Each has its own distinct legal and regulatory framework and each will generate additional expenses for the business.
- 2. Trial Periods:** Foreign investors should note that they can build in initial trial periods within their Employment Agreements. This allows the local company to terminate employees early on without having to pay any additional entitlements or other compensation. By law, the maximum trial period for an indefinite term employment agreement is 2 months while the maximum trial period in a fixed-term employment agreement is 1/5 of the total term up to a maximum of 2 months.
- 3. Equity Compensation:** As in other jurisdictions, foreign investors may choose to compensate local employees with salary, equity or both. Foreign investors should consult with our Firm to determine how best to compensate employees consistent with local laws. Options range from direct issuance of equity and vested compensation structures to much more formal employee stock ownership plans.



- 4. Health Screenings:** Local companies are required to conduct a health screening before new employees are hired and after the termination of their employment for any reason. Regular health screenings are also required during employment under certain circumstances. Identifying potential health issues allows the company to better structure its wellness policies, even as it decreases absenteeism and increases productivity. From the perspective of foreign investors, these health screenings also serve to minimize future liability as it helps to counter any potentially frivolous employment law claims arguing that the local company is responsible for medical/health issues.
- 5. Employee Evaluations:** Local companies should implement an evaluation process that provides employees with regular feedback regarding the quality of their work and potential for advancement. Beyond providing local employees an opportunity to measure their professional growth within the local company, evaluations can also decrease future liability as poor reviews can provide a legal justification for disciplining or even terminating employees.
- 6. Multiple Employment Agreements:** Foreign investors may want to consider entering into a separate employment/independent contractor agreement under the laws of the jurisdiction where the foreign investors/foreign business entity resides. This could allow foreign investors to (i) enforce compliance with key employment obligations in the local jurisdiction of their choice; (ii) compensate the local employee in a

currency other than the Colombian peso; and (iii) implement a more tax-efficient salary structure for Colombian employees.

7. **SIRE Registration:** Colombian law requires that local businesses identify any foreigner who either provides any “benefits” to OR receives any benefits from the local business. In practice, this usually means identifying any foreign shareholders, legal representatives and employees but could be interpreted to include any number of other parties that have a tangential relationship to the S.A.S. entity.
8. **RUTEC Registration:** Colombian law also requires that local businesses identify any foreigner who works for the local company as an employee or as an independent contractor. Information is submitted via an online portal that needs to be updated on a regular basis.
9. **Colombian Holidays:** Foreign investors should remember that while their main business may operate outside of Colombia, local employees will work pursuant to applicable Colombian employment law. This means that local employees are not required to work during local holidays. Foreign investors may still require that local employees work during local holidays but this may mean compensating employees with overtime/holiday pay.



Employment Obligations: Employment Agreements and Other Documentations

Local Businesses Should Ensure that Employees Execute Key Legal Documentation.

Different Types of Employment Agreements

Understanding the different types of employment agreements applicable under Colombian law is also essential in structuring the ideal employment strategy for any local company.

Fixed-Term Employment Agreements (Código Sustantivo del Trabajo, artículo 46; Ley 789 de 2002, artículo 28):

1. Types:

- Employment Agreements for One Year/ in Excess of One Year:

Observations:

- must be in writing;
- prior notification is required for termination; and
- if the employer terminates without cause/prior notice, the employer must pay out all salary and social security obligations through end of



employment term.

- Employment Agreements for Less Than One Year

Observations:

- must be in writing;
- can only be extended up to three (3) times, for equal or shorter periods, after which the renewal term cannot be less than one (1) year;
- notification is required for termination; and
- if the employer terminates without cause/prior notice, the employer must pay out all salary and social security obligations through end of employment term.

2. Considerations:

- The employer should always consider the end of the contractual term for all employment agreements in order to provide proper notice for termination and avoid penalties.



- Termination without cause often involves a cost-benefit analysis given that the employer will be required to pay out the rest of the employment agreement obligations.

Indefinite Term Agreements (Código Sustantivo del Trabajo, artículo 47):

1. Considerations:

- Indefinite Term Agreements do not specify an end date for the provision of services.
- Can be finalized in writing or verbally.
- If the employer terminates without cause/prior notice, the employer must pay out all salary and social security obligations based on the number of years the employee provided services (value of pay-out will be calculated based on 30 days-worth of compensation for the first year and 20 days-worth for each subsequent year).
- Termination without cause often involves a cost-benefit analysis given that the employer will be required to pay out the rest of the employment agreement obligations.

Work Labor Agreements (Código Sustantivo del Trabajo, artículo 47):

1. Considerations:

- Work/Labor Agreements are appropriate for specific projects that have a clear beginning and a clear end.

- As soon as the project is completed the Work/Labor Agreement terminates.

Additional Legal Documents Employees Should Sign

In addition to signing formal Employment Agreements, employees in Colombia may be required to sign the following:

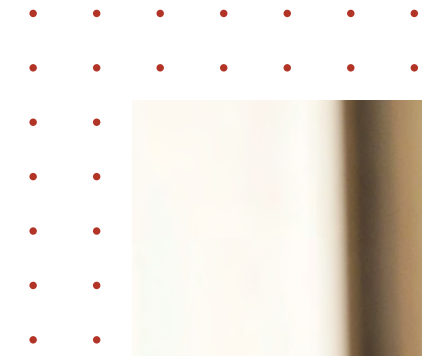
- 1. Confidentiality Agreements** ("Acuerdos de Confidencialidad"): These agreements are intended to protect confidential company information from use by employees during their employment and after termination of such employment for any reason.
- 2. Noncompete Agreements** ("Acuerdos de No Competencia"): These agreements restrict employees from working for other competing businesses during the term of their employment and after their termination.
- 3. IP Assignment Agreements** ("Acuerdos de Derechos de Propiedad Intelectual"): These agreements ensure that the ownership of all relevant intellectual property that is developed by the employee during the course of employment is legally transferred to the company.
- 4. Miscellaneous Agreements/Documentation:** Some local companies request that employees sign miscellaneous legal documentation when hired. This

can include, but is not limited to, an inventory of equipment/company property being provided to employee (computers, smartphones, company files, etc.) as well as an express acceptance of company policies.

Employee Policies

Along with formal legal agreements, local companies should develop clear company policies to ensure that employees comply with key expectations. Some of these policies are actually required pursuant to local law.

- 1. Employee Handbooks** (“Reglamento Interno de Trabajo”) (Código Sustantivo del Trabajo, artículo 104): As in other jurisdictions, Colombia requires that local companies develop and publish internal Employee Handbooks if the number of company employees exceed five. These documents outline everything from the company’s compensation structure to how employees are to be disciplined if they fail to comply with company policies. It is recommended that all local companies publish Employee Handbooks regardless of the number of employees.
- 2. Other Policies** (Ley 1010 del 2006; Código Sustantivo del Trabajo, artículo 161-167): Beyond a standard Employee Handbook, local companies may decide to publish separate policies that outline expectations involving any number of issues including, but not limited to, how the company manages:



- harassment in the workplace;
 - discrimination in the workplace;
 - leave and time off benefits; and
 - meal and break periods.
- 3. Company Mission Statements:** Companies are encouraged to develop and publish a mission statement that outlines the overall focus of the company and what it aims to do as a business. These mission statements can help clarify expectations for employees and identify areas where employees can improve their performance.
 - 4. IP Employee Handbooks** (“Manuales de Propiedad Industrial Para Empleados”): Some companies will publish separate handbooks that outline how intellectual property developed during the term of employment will be treated by the local company. These handbooks are appropriate in tech-heavy industries where employees are involved in ongoing research and development efforts or where employees continually develop intellectual property for the company and/or company clients.

Employment Obligations: Benefits and Other Entitlements

Local Businesses are Required to Provide Specific Benefits to Their Employees



The local company will be required to comply with all applicable employee benefits and entitlement obligations. Failure to do so may result in significant fines and penalties.

- 1. Severance Assistance** ("Cesantías") (Código Sustantivo del Trabajo, artículo 249 a 258; Ley 50 de 1990; Decreto 2076 de 1967): Companies are required to pay the equivalent of one monthly salary for each full year of employment. Payments are calculated as of the end of the calendar year or at the expiration of the term/termination of the applicable Employment Agreement and must be made no later than February 14 of the following year. Pro rata payments apply if the employee works only part of the year. Payments are made directly into a government fund selected by the employee (though can be paid directly to an employee in certain circumstances).
- 2. Interest on Severance Assistance** ("Intereses Sobre Cesantías") (Ley 52 de 1975; Decreto Reglamentario 116 de 1976): Companies are required to pay interest equal to 12% on the "Cesantías" due to each employee on an annual basis. Payments are calculated as of the end of the calendar year or at the expiration of the term/termination of the applicable Employment

Agreement and must be made no later than January 31 of the following year or on the date the Employment Agreement ends/is terminated. Pro rata payments apply if the employee works only part of the year. Payments are made directly to the employee.

- 3. Bonus** ("Prima") (Código Sustantivo del Trabajo, artículo 306 a 308): Companies are required to pay the equivalent of one monthly salary for each full year of employment. Payments are calculated as of the end of the calendar year or at the expiration of the term/termination of the applicable Employment Agreement. Payments are made biannually (first 30 days of June and first 20 days of December). Pro rata payments apply if the employee works only part of the year. Payments are made directly to the employee.
- 4. Vacation** (Código Sustantivo del Trabajo, artículo 186 a 192): Companies are required to provide 15 business days of paid vacation per year for any employee that has worked for at least 1 year. The company and the employee can decide to have the company pay the employee up to half of their vacation days in order to shorten vacations. Companies cannot pay out the entirety of vacation days to an employee. Company

may advance vacation days to an employee.

- 5. **Transportation Assistance** (“Auxilio de Transporte”) (Ley 15 de 1959; Decreto 1258 de 1959): Companies are required to pay transportation costs for certain qualified employees. Payments are paid monthly and apply to employees earning up to twice the minimum legal salary.
- 6. **Clothing “Gift” Assistance** (“Suministro de Calzado y Vestido de Labor”) (Código Sustantivo del Trabajo, artículo 230 a 235; Ley 11 de 1984): Companies are required to “gift” certain clothing items to qualified employees (including a pair of shoes and work-related clothing) every 4 months. Applies to employees earning at least twice the minimum legal salary who have worked at least 3 months with the local company. Companies may not pay the value of the “gift” to employees. The “gift” is made directly to the employee. Companies can gift vouchers as part of this process in certain circumstances.
- 7. **Social Security Payment** (Health) (Ley 100 de 1993; Ley 1122 de 2007): Corresponds to 12.5% on the monthly salary earned for the employee. Employees contribute 4% and the company contributes 8.5% on a monthly basis.
- 8. **Social Security Payment** (Pensions) (Ley 797 de 2003): Corresponds to 16% of salary. Employees contribute 4% and the company contributes 12% on a monthly basis. This applies only for employees who earn less than 10 minimum legal salary. According to Article 65

of Law 1819 of 2016, exoneration for employers of workers earning more than 10 SMMLV; therefore, health, SENA and ICBF remain at zero pesos for the employer.

- 9. **Social Security Payment** (Occupational Risks) (Ley 1562 de 2012): Depends on the specific risks applicable to the local company. The contribution range varies between 0.522% to 6.96% on a monthly basis.
- 10. **General Welfare Contributions** (“Parafiscales”) (Estatuto Tributario, artículo 114, 114-1; Decreto 1990 de 2016): Corresponds to up to 9% of total monthly payroll costs and is paid to the family compensation fund (“Caja de Compensación Familiar” / CCF), the Colombian Institute of Family Welfare (“Instituto Colombiano de Bienestar Familiar” / ICBF) and, the National Learning Service (“Servicio Nacional de Aprendizaje” / SENA).
- 11. **Solidarity Pension Fund Payment**: Employees earning in excess of 4 x the local minimum wage are required to contribute to a pension fund that subsidizes pensions for employees earning lower salaries. Contributions increase based on the applicable local monthly minimum wage (“SMLV”) multiple as follows:

SMLV Multiple	Contribution %
4 to 16	1%
16 to 17	1.20%
17 to 18	1.40%
18 to 19	1.60%
19 to 20	1.80%
Above 20	2%

Employment Obligations: Payroll Deductions and Payments

Below is a summary of estimated payments local companies may need to pay when hiring employees who earn different salaries.

	Monthly Salary	Monthly Salary	Monthly Salary	Monthly Salary	
Monthly Compensation	Basic Monthly Salary	COP \$1,000,000	COP \$1,500,000	COP \$2,000,000	COP \$13,000,000
	Transportation Assistance	COP \$117,172	COP \$117,172	COP \$117,172	
	Subtotal	COP \$1,117,172	COP \$1,617,172	COP \$2,117,172	COP \$13,000,000
Deductions	Health (4%)	COP \$40,000	COP \$60,000	COP \$80,000	COP \$520,000
	Pensions (4%)	COP \$40,000	COP \$60,000	COP \$80,000	COP \$520,000
	Solidarity Pension Fund Payment (1%)				COP \$130,000
	Withholding				COP \$1,268,000
	Total Deductions	COP \$80,000	COP \$120,000	COP \$160,000	COP \$2,438,000
Total Monthly Payment		COP \$1,037,172	COP \$1,497,172	COP \$1,957,172	COP \$10,562,000
Social Security Payments	Social Security Payment: Health (8.5%)				COP \$1,105,000
	Social Security Payment: Pensions (12%)	COP \$120,000	COP \$180,000	COP \$240,000	COP \$1,560,000
	Social Security Payment: Occupational Risks (0.522%)	COP \$5,220	COP \$7,830	COP \$10,440	COP \$67,860
	General Welfare Contributions: Family Compensation Fund (4%)	COP \$40,000	COP \$60,000	COP \$80,000	COP \$520,000
	General Welfare Contributions: Colombian Institute of Family Welfare ICBF (3%)				COP \$390,000
	General Welfare Contributions: National Learning Service SENA (2%)				COP \$260,000
Total Social Security Payments		COP \$165,220	COP \$247,830	COP \$330,440	COP \$3,902,860
Additional Payments¹	Severance Assistance (8.33%)	COP \$93,060	COP \$134,710	COP \$176,360	COP \$1,082,900
	Interests on Severance Assistance (1%)	COP \$11,172	COP \$16,172	COP \$21,172	COP \$130,000
	Bonus (8.33%)	COP \$93,060	COP \$134,710	COP \$176,360	COP \$1,082,900
	Vacation (4.17%)	COP \$41,700	COP \$62,550	COP \$83,400	COP \$542,100
	Total Company Payments	COP \$238,993	COP \$348,143	COP \$457,293	COP \$2,837,900
Total Cost Per Employee		COP \$1,521,385	COP \$2,213,145	COP \$2,904,905	COP \$19,740,760

¹ Calculated on a monthly basis but paid at different times throughout the business calendar year.

Employment Obligations: Additional Requirements

Hiring employees means regular compliance with a variety of legal and regulatory obligations under Colombian law.

Occupational Health and Safety Obligations

("Sistema de Gestión en Seguridad y Salud en el Trabajo")
(Decreto 1072 de 2015; Resolución 0312 de 2019):

As in other jurisdictions, local companies are required to structure a standardized occupational health and safety protocol intended to improve the health and safety of company employees. Obligations are based on the number of company employees and can include:

- safety training (instruction as to how to operate equipment/machinery, how to avoid specific on-site hazards, how to use protective safety equipment, etc.);
- implementing workplace safety programs (reporting requirements, investigating the causes of any accidents, following standardized safety procedures, etc.);
- protocol allowing employees to report unsafe working conditions; and
- wellness programs (reduction of workplace stress,

practicing correct posture while sitting in an office; promoting regular breaks, etc.).

It should be noted that companies that fail to implement required protocols can face sizable penalties. In addition, companies that operate virtually will have separate health and safety requirements specific to their own work format. Finally, companies are required to publish comprehensive occupational health and safety policies either within their standard Employee Handbook or as a separate publication.

Workplace Committees

In addition to publishing formal employee policies, local companies will need to organize a variety of workplace committees consistent with local laws:

1. **General Workplace Committee** ("Comité de Convivencia Laboral") (Resolución 652 de 2012): This committee is charged with developing rules and policies intended to (i) manage inter-personal conflict between employees; (ii) manage any type of conflict between employees and the company; and (iii) protect employees against harassment and other abuses in the workplace. This committee includes company representatives as well as representatives of all employees who are chosen via



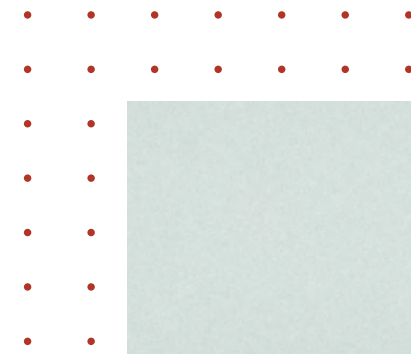
secret ballot. This committee is expected to meet on a monthly basis and each representative serves for a minimum of 2 years. Local companies are required to organize a General Workplace Committee regardless of the number of employees employed by the local company.

- 2. Health and Safety Committee** ("Comité de Seguridad y Salud en el Trabajo") (Resolución 2013 de 1986): This committee is charged with developing rules and policies intended to protect the health and safety of company employees and monitors compliance with applicable occupational health and safety obligations under local law. This committee includes company representatives as well as representatives of all employees who are chosen via secret ballot. This committee is expected to meet on a monthly basis and each representative serves for a minimum of 2 years. Local companies with less than ten employees are not required to organize a formal Health and Safety Committee but an employee needs to be designated to manage the same functions as a full committee.

Corporate Documentation

The local company may be required to draft and execute board of director and/or shareholder resolutions and other corporate documentation when hiring employees. This may also be required when the company:

- increases/changes employee compensation;



- amends key terms of any Employment Agreement; and
- changes company/employee policies.

Employment Obligations: Compliance Monitoring

Local Companies Should Institute a Comprehensive Compliance Monitoring Program

The local company should structure a robust compliance program in order to ensure that it complies with ongoing employee-related obligations. Below is a non-exhaustive list of potential obligations that a typical compliance program should review/manage on a regular basis:

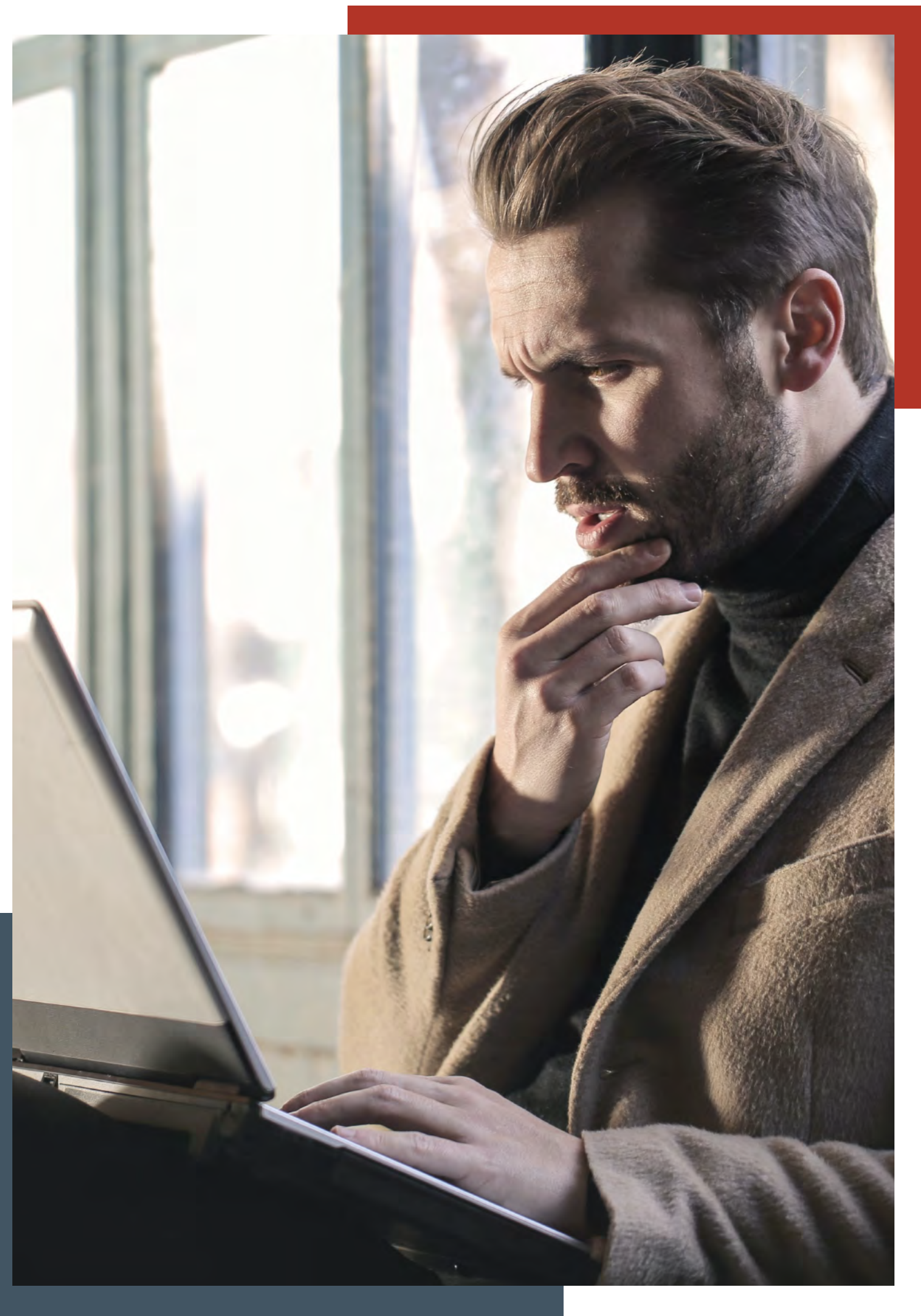
1. Legal Agreement Compliance:

- Employment Agreements (“Contratos Laborales”)
- Independent Contractor Agreements (“Contratos de Prestación de Servicio”)
- Confidentiality Agreements (“Acuerdos de Confidencialidad”)
- Noncompete Agreements (“Acuerdos de No Competencia”)
- IP Assignment Agreements (“Acuerdos de Derechos de Propiedad Intelectual”)
- Miscellaneous Agreements/Documentation as described in the Preliminary Considerations section of this publication.

2. General Legal Compliance:

- **Company Policies**
 - Company Mission Statements
 - Employee Handbooks (“Reglamento Interno de Trabajo”)
 - Miscellaneous Employee/Company Policies
 - IP Employee Handbooks (“Manuales de Propiedad Industrial Para Empleados”)
- **Employee-related Committees**
 - General Workplace Committee
 - Health and Safety Committee
- **Health Screenings**
- **Corporate Compliance in Connection With Employee Issues**





3. Compliance With Occupational Health and Safety Requirements (select obligations below):

- Coordination with “responsible person” that is SST-compliant
- Ongoing review of health and safety issues
- Implementation/management of risk management program
- Ongoing employee education regarding risk management issues

4. Compliance With All Applicable Benefits Obligations:

- Severance Assistance (“Cesantías”)
- Interest on Severance Assistance (“Intereses Sobre Cesantías”)
- Bonus (“Prima”)
- Vacations
- Transportation Assistance (“Auxilio de Transporte”)
- Clothing “Gift” Assistance (“Suministro de Calzado y Vestido de Labor”)
- Social Security Payment (Health)

- Social Security Payment (Pensions)
- Social Security Payment (Occupational Risks)
- Welfare Contributions (“Parafiscales”)



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