

LEGAL NOTICE
GENERAL CONTRACT CONDITIONS OF TAX&LEGAL-TS

1.- General information. TAX&LEGAL-TS (herein referred to as 'TAX&LEGAL-TS' or the 'Company') is a professional firm with the objective of legal, financial and accounting assessment (herein referred to as the 'Service').

TAX&LEGAL-TS is located at 419, 5^o 2^a Avenida Diagonal in Barcelona (08008). Its office can be contacted by either phone (+34 934 158 251) or e-mail (info@taxlegalts.com) with any questions or comments.

2.- Acceptance of the Conditions. The access and use of the Website located at the URL <http://www.taxlegalts.com> (herein referred to as the 'Website'), along with all the contents found within it, remain subject to the following General Contract Conditions (herein referred to as "GCC") that regulate the commercial and legal relationship through the processes of contracting, consulting or by simply visiting the Website by the visitor (herein referred to as "Visitor").

In any case, by accepting the GCC, the Visitor testifies to being of legal age of consent, having the capacity to be able to contract and, having read and wholly accepted the GCC included herein. Under contrary circumstances, the Visitor cannot use the products and/or services offered by the Company on its Website nor can said Visitor visit the Website.

3.- Availability of the Conditions. The Company posts the following GCC at the Visitors' disposition so that they may be printed out by them at any moment and in the language they have chosen from the selection of languages available on the Website.

4.- Modifying the Conditions. The Company reserves the right to modify the GCC's contents. In this event, the Company will carry out its duty of informing by posting the updated version of the GCC so that it is available to the Visitors. In any circumstance, the GCC applied in every visit to the Website will be those accepted by each of the Visitors in each moment.

5.- Policy for visiting the Website. The Visitor will be able to navigate freely through all the contents of the Website with only the limitations established as described herein and, under all circumstances, the current legislation.

6.- Responsibility. The Visitor acknowledges and accepts that the use of the Website of the Company, such as the information contained in it, is done at his/her own risk and his/her sole responsibility, absolving the Company from any type of claims for damages arising from its use. The Company declares that the information which composes the Website is for purely informational purposes for which it cannot be held responsible for any error that the information on the Website may contain nor for the damages and losses that could arise as a result from the use of the information included in the Website.

The Company is not held responsible for the following damages that may arise, including, but not limited to:

- (i) Computer virus, technical malfunction and/or faulty operation of computer systems and electronics and/or in the Visitor's computer equipment due to causes unrelated to the Company, such as due to defects or faults in the configuration of aforementioned equipment.
- (ii) Delays or obstructions in the use caused by defects or overload on the Internet or in other electronic systems.
- (iii) Inadequate operation of the Website of the Company due to maintenance of its systems.
- (iv) Hackers, crackers or any other third party that may prompt illegitimate interference and that which is beyond the Company's control without being attributed to the Company.
- (v) Inability to give information offered through the Website or allowing access due to unattributable to the Company, due to the Visitor, third parties or owing to circumstances beyond our control, acts of God or any other types of causes unrelated to the Company.
- (vi) Changes or modifications that could take place on the Company's Website.
- (vii) Incorrect, inappropriate or unlawful use of the Website and the information of any type of content in the Website.
- (viii) Lack of clarity, truth, updated and precision of the information that the Visitor may provide through the Company's Website.
- (ix) The contents of the links to other websites that are not under the Company's ownership.

7.- Protection of Personal Information. Personal information and/or data voluntarily provided by the User will be dealt with only for the purposes indicated in the corresponding notices in each case and with the objective of adding to the contents in general, the information provided through the Website.

The data will become part of an automatic file under the ownership of the Company and protected by the legally established means of security according to the type of the files, and they will not be passed on to third parties except under direct consent when providing information of a personal nature.

The Users or the users of the Website will be able to exercise the rights of access, opposition, rectification and cancellation as established by the Fundamental Law 15/1999, on the 13 of December, with the specific information indicated in the pop-up warning message by contacting info@taxlegalts.com.

All the information and personal data that the User provides through the forms suggested by the Website for the subscription of the contents should be their own and true. The User will have the sole responsibility of false or inaccurate information they may provide and for the damages it may cause the Company or third parties.

8.- Links or connections to other websites. The Website could contain external links that websites, which the Company is not responsible cannot be held responsible for neither their accessibility nor their content. Therefore, the Visitor assumes sole

responsibility for any possible harm or damage that may occur from the access of such services and contents located outside of the Website. Likewise, the Company is not held responsible for the content of the advertisements or other materials which these pages may contain. Under no circumstances is the Company responsible, neither directly nor indirectly, for the loss or damages incurred as a result of the use of or the trust of the contents, goods or services of these web pages. All complaints and claims caused by an external link should be made to the advertiser, the website manager or to the Webmaster.

9.- Electronic Communication. In accordance with the provision set forth in the Law 34/2002, on July 11, of the Services of Society of the Information and E-business, at the time of providing their personal data, the Visitor will be able to give explicit consent by clicking on the option to receive e-mail relevant to the services and products offered by the Company. Otherwise, the Company provides the following e-mail address to the Visitor to cancel this agreement at any time: info@taxlegalts.com

10.- Intellectual Property and Industrial Property. The text, images, sounds, animations, software and the rest of the contents included on the Websites subject to the protection by the law of intellectual property and intellectual property are subject to the intellectual property and industrial property rights and, they are exclusively owned by the Company or a natural person or a legal entity, in which case and consequently the Visitor declares knowledge that he/she has absolutely no right over them and that the act of visiting the Website does not authorize any right in this sense.

11.- Nullity and inefficiency of the GCC: In the event that any of the terms or clauses of these GCC were proclaimed to be partially or entirely null or inefficient, such nullity of inefficiency would only affect the said regulation or part of the same which it corresponds to, understanding it as if it were not there, while the rest of the GCC remains in effect.

12.- Applicable Law and Jurisdiction: The following GCC as well as its interpretation shall be governed by the Spanish law. The parties expressly disclaim any applicable forum objections deriving from these GCC and submit them to the jurisdiction of the Courts in Barcelona (Spain).

13.- Notifications or contact: The Company makes the address info@taxlegalts.com available to the Visitor for notifying or contacting with any doubts or comments with respect to these GCC, along with additional correspondence, available on the Company Website.