

LEGAL NOTICE

Effective from June 9, 2022.

1. OWNERSHIP.

This legal notice sets forth the terms of access, browsing and use of the website <https://viraudit.com/> (hereinafter, the “Website”), which is managed by:

Vir Audit, S.L.P. (hereinafter, the “Website”), which is managed by:

Carrer Solsona, 2 (08500) Vic (Barcelona).

E-mail: info@viraudit.com

Telephone: 93 883 32 12

NIF: A-58430679

Registered in the Mercantile Registry of Barcelona, in Volume 42.627, Page 193, Sheet B-412242, Inscription 3rd.

2. PURPOSE.

This Website intends to offer its users contact details and information as regards with the services rendered by VIR AUDIT.

3. APPLICATION AND VALIDITY.

This legal notice will remain in full force and effect for as long as it remains uploaded in the Website.

As regards with this legal notice, it will be deemed understood that a user is any person that accesses the Website for any reason.

4. CONDITIONS OF ACCESS, BROWSING AND USE.

Once a user accesses and browses in this Website, it shall be deemed understood that the user has accepted any and all the conditions of this legal notice, without reservations.

Access to and use of this Website is free of charge. Users may access and use the Website at their own expense and risk, solely and exclusively in order to obtain information from VIR AUDIT and its services, to consult and to contact VIR AUDIT. Users shall refrain from using the Website for any other reason, or in case some or all of the terms and conditions set forth in this legal notice are not accepted.

VIR AUDIT shall be entitled to suspend, restrict or interrupt access and use of the Website, at any time and for any reason whatsoever that VIR AUDIT may deem appropriate. In the event such suspension, restriction or interruption took place, VIR AUDIT would not assume any liabilities as regards to any inconvenience, discomfort, unavailability and/or damages arisen thereto.

By the time the user accesses and browses the Website, it undertakes to, among others, avoid to take any actions or omissions that may damage or weaken the integrity and/or security of the Website, to use the Website to transfer or install viruses, malicious codes or other harmful software,

as well as to violate the security and authentication measures implemented on the Website or any other network connected to the Website. While accessing, browsing and using this Website, users agree to comply with the law and the terms and conditions of this legal notice, to respect VIR AUDIT's and any third parties' rights, and to avoid damaging the Website, other users of the Website, VIR AUDIT and/or any third parties.

If, while contacting VIR AUDIT, a user provides any data, information, documentation or files, the user warrants that it will be entitled to do so, and that such will not damage in any way the Website, VIR AUDIT and/or any third parties.

It is specifically forbidden to reproduce, totally or partially, this Website, not even through a hyperlink, without the written express authorization of VIR AUDIT. Moreover, it is absolutely forbidden that users include any links to the Website from other contents, including without limitation, illegal, obscene, degrading, offensive contents and/or that violate human rights.

In the event damages are caused to VIR AUDIT or any other third party due to the user's failure to comply with its legal obligations and/or from the terms and conditions set forth in this legal notice, the user will be solely responsible for any damage caused to them, holding them totally harmless. In such cases, VIR AUDIT shall be entitled to take those measures that it may consider appropriate, and no user shall be entitled to receive any kind of compensation whatsoever.

5. RESPONSIBILITIES AND GUARANTEES.

VIR AUDIT does not hold the obligation to warrant the availability of the Website without any interruptions; nor the impossibility of any vulnerabilities within the Website and/or the security measures implemented therein; nor the accuracy, fitness for purpose, performance or usefulness of the information and/or services that users may find in the Website; nor the total lack of viruses or malicious codes.

VIR AUDIT does not assume any responsibilities for any disruptions, mistakes, malfunctions, delays, incidents and/or damages caused during the access and/or use of the Website, nor the Website's contents. VIR AUDIT may not be held responsible for maintaining the Website's contents updated.

VIR AUDIT will not be responsible for the access, browsing and use of the Website conducted by users, and consequently, for any damages occasioned and/or promoted by users, directly or indirectly.

6. INTELLECTUAL AND INDUSTRIAL PROPERTY

This Website, the information relating to VIR AUDIT and its services, the domain name, the functionalities, texts, documents, photographs, videos and source code of the Website, as well as any logos, brands, trade names and any other distinctive sign within the Website are the intellectual and/or industrial property rights of VIR AUDIT, of which is its legitimate owner or licensee. It is expressly prohibited to users to use them in any manner without having previously obtained VIR AUDIT's written authorization.

Copying, transferring, reproducing, reselling, registering, distributing, transforming, disseminating, exploiting and/or using for commercial purposes the intellectual and industrial property rights of which VIR AUDIT holds legitimate ownership or licenses, as well as any other actions that may be

undertaken using the information accessed through the Website, will lead to those responsibilities and effects that are regulated by law, except if VIR AUDIT has authorized it in writing.

The mere display in the Website of those intellectual and industrial property rights of which VIR AUDIT holds legitimate ownership or licenses respectively, does not imply the granting or the transfer of any licenses and/or any rights over any of them. Users must avoid altering or erasing any distinctive signs of the holders of such rights from the contents published in the Website.

7. CHANGES.

VIR AUDIT reserves the right to change the Website and/or this legal notice, at any time and at its sole option, without having to provide any kind of previous warning or consent whatsoever. By the time users access the Website after a change is implemented therein and/or in the terms and conditions of this legal notice, it shall be deemed understood that the user fully accepts such change.

If one of the terms and conditions of this legal notice becomes null and void and ineffective, the rest of the articles shall remain fully valid.

8. PERSONAL DATA PROTECTION.

The privacy policy of the Website can be found [here](#).

9. COOKIES.

The cookies policy of the Website can be found [here](#).

10. APPLICABLE LAW AND JURISDICTION.

Any access, browsing and use of the Website will be governed by Spanish law.

If the user is a consumer, in accordance with the definition set forth by Spanish Royal Legislative Decree 1/2007, of 16 November, approving the amended text of the General Law for the Protection of Consumers and Users (“Real Decreto Legislativo 1/2007, de 16 de noviembre, por el que se aprueba el texto refundido de la Ley General para la Defensa de Consumidores y Usuarios”) (i.e. a person acting for a purpose other than that of their commercial, business, trade or professional activities), any conflict, discussion or disagreement arising and/or related to the Website and/or this legal notice, to the tribunals and courts of the city corresponding to the relevant address of the consumer-user. Notwithstanding the aforementioned, in the event the user is not a consumer, then the conflict, discussion or disagreement would be submitted to the jurisdiction of the tribunals and courts of the city of Vic (Barcelona).