



Services DMCONSULTANTS



Tax Department



Legal Department



Labour Department

Index

LEGAL DEPARTMENT >

- Industrial and Intellectual Property >
- Information and Communications Technology >
- Telecommunications >
- E-Commerce and E-Businesses >
- Corporate Law >
- Sale and Purchase of Companies and Corporate Restructuring >
- Bankruptcy >
- Contract Law >
- Litigation and litigation >
- Family Law >
- Public / Administrative Law >
- Criminal Law >
- Inheritance Law >

LABOUR DEPARTMENT >

- Rights and Obligations of the Company and the Worker >
- Company Diagnosis >
- Personnel Management >
- Benefits Management >
- Prevention of Occupational Risks >
- Labour Disputes >
 - Company Sanctioning Regime >
 - Collective Bargaining >
 - Trade Union Elections >
 - Assistance in Labour and Safety Inspections >
- Litigation - Labour >
 - Redundancies/Collective Bargaining >
- Negotiation/Drafting of Collective Agreements >

TAX DEPARTMENT >

- General >
- Business Planning >
- Company Taxation >
 - Corporate income tax >
 - Annual Accounts >
 - Tax on Economic Activities/Census Declarations >
 - Special Taxes >
- Family Business >
- Tax Procedures >
- Accounting Advice - Outsourcing >



LEGAL DEPARTMENT



Most of DMC's clients are legal entities, and the lawyers who make up the legal department specialise in all those issues that are usually linked to companies and which are often recurring themes in the life of a company. Thus, among the services offered, we can highlight the following:

INDUSTRIAL AND INTELLECTUAL PROPERTY

These rights allow the rights holder to decide who can use them and how they can use them. Consequently, they are one of the main assets of a company and should therefore be adequately protected.

We specialise in advising on the following aspects:

- Registration of patents, protection of knowledge or know-how, licensing, and purchase and sale of patents, as well as, where appropriate, of any industrial property rights, or the coordination of the relevant legal actions in the event of any infringement of industrial property rights.
- Registration, licensing, and purchase and sale of trademarks, as well as, where appropriate, of any distinctive sign, or the coordination of the relevant legal actions in the event of any infringement of industrial property rights.



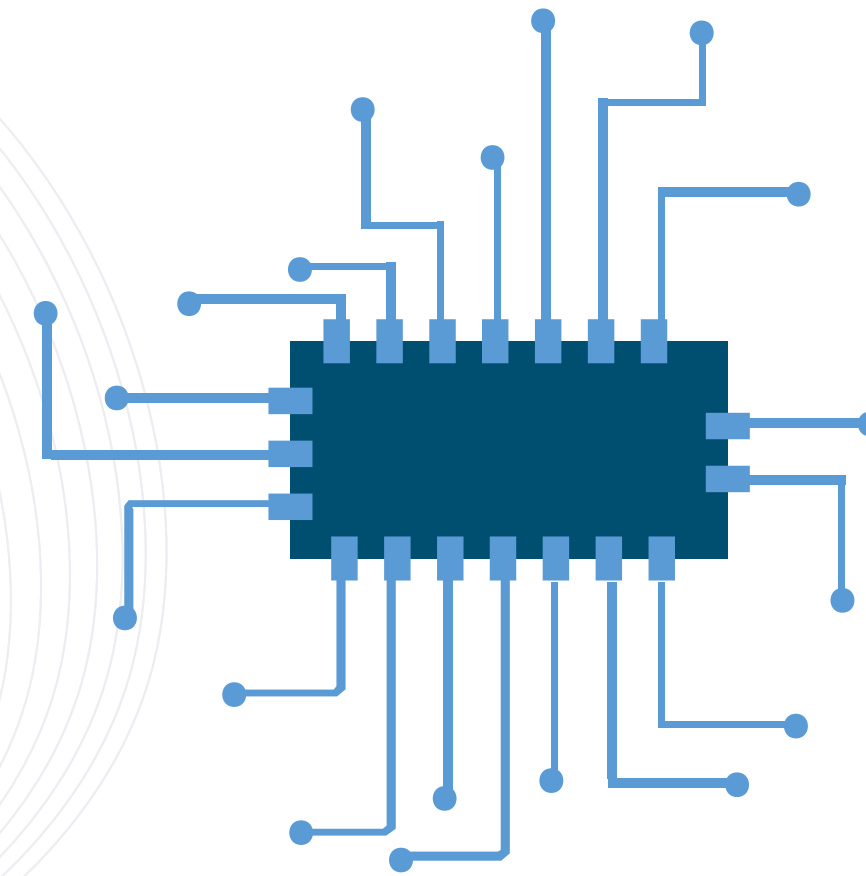
- Protection, licensing, transfer, and distribution of intellectual property rights.
- Drafting and negotiating contracts for the development, licensing, transfer, or distribution, support, or maintenance of software, whether standard software, or software adapted to the client's technical specifications, shrink-wrap or click-wrap licences, freeware software, shareware software, or multi-purpose licences, on tangible or intangible media.
- Licensing, development, distribution, or use of open source software.
- Protection of trademarks and domain names, resolution of conflicts between trademarks and domain names, and coordination of recommended actions to achieve adequate protection.



INFORMATION AND COMMUNICATION TECHNOLOGIES

We advise on matters relating to:

- Drafting and negotiation of outsourcing contracts in the field of Information and Communication Technologies.
- Protection of such technologies against possible infringements by third parties.
- Development, licensing, distribution, support, maintenance and transfer of such technologies.
- Development, co-development, evaluation, joint venture and other contracts relating to the use of Information and Communications Technologies.



TELECOMMUNICATIONS

In this area, we manage the application for and obtaining of licences or authorisations or mere notifications required by law for the establishment or use of telecommunications networks, as well as for the provision of telecommunications services, including ISPs. We also provide advice in relation to the preparation and submission of queries, complaints or replies to the Telecommunications Market Commission.

E-COMMERCE Y E-BUSINESSES

DMC offers advice on the legal aspects related to the implementation of B2B, B2C, B2E, collaborative E-commerce solutions, as well as on the creation and development of various business models based on e-commerce.

Our services cover all legal aspects involved in e-commerce solutions, such as general terms and conditions, advertising, unfair competition, consumer and user protection, electronic contracting, logistics, online payments, or the use of electronic signatures.

We also participate in the drafting and negotiation of the necessary contracts for the implementation of E-business solutions, as well as in the adoption and implementation of B2B electronic marketplaces from a legal perspective.



We advise on aspects relating to the following matters:

- Drafting and negotiation of the contractual structure necessary for the implementation of business models based on e-commerce.
- Analysis of the legal aspects related to online advertising.
- Drafting and negotiation of linking contracts.
- Drafting and negotiation of contracts with Internet Service Providers ("ISPs"), and outsourcing.
- Drafting and negotiation of service level agreements.
- Drafting and negotiation of the contractual structure necessary for the implementation of e-mail marketing business models.
- Drafting of general terms and conditions and terms and conditions of use for websites.
- Coordinating and advising on the registration and protection of domain names.

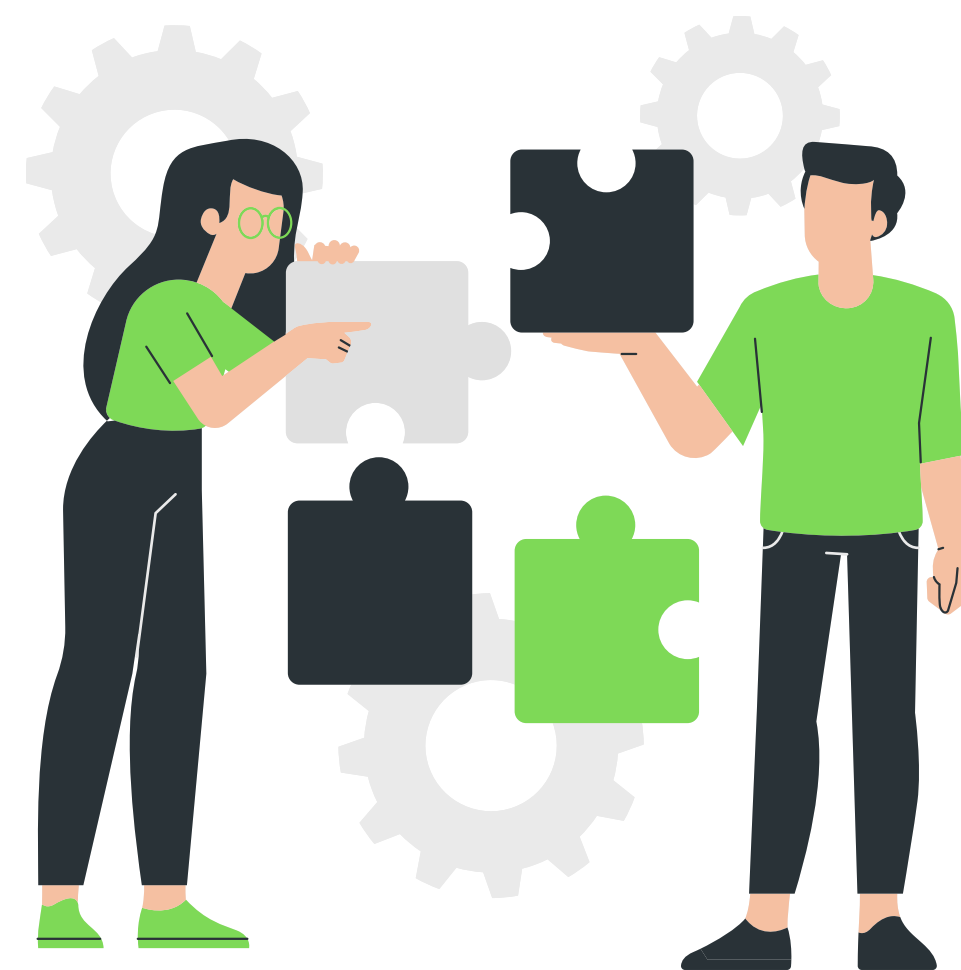


COMPANY LAW

Our services in this field include all those legal aspects related to companies throughout their life since their incorporation, and depending on the needs that they may require at any given time, always with the aim of strengthening their position in the market, providing them with greater legal viability and security.

We also have a long tradition of acting as Secretaries to the Boards of Directors of companies with a large number of shareholders and directors, providing legal advice to these boards, and documenting the minutes and memorandums that are agreed within them.

- Incorporation of commercial companies and other legal entities (cooperatives, associations, foundations, UTES, etc.).
- Drafting of para-social agreements and family protocols.
- Modification of articles of association and transformation of companies.
- Capital increases and reductions in all forms.
- Liquidation of companies and other legal entities.
- Management and advice to Boards of Directors of commercial companies.
- Drafting of all kinds of corporate agreements.



Sale and Purchase of Companies and Business Restructuring

The constant changes in the business world often require the restructuring and rationalisation of existing companies.

Based on this premise, our firm is in charge of advising clients with these needs, carrying out the corporate studies and designs that will culminate in the purchase and sale of companies, mergers and spin-offs of commercial companies.

- Negotiation and design of the necessary protocols for the sale and purchase of commercial companies.
- Carrying out legal audits (Due Diligence) prior to the sale and purchase of companies.
- Preparation and drafting of contracts for the sale and purchase of companies.
- Merger and spin-off operations of trading companies.



COMPANY TENDERS

From our firm, we accompany the client in the management of the business crisis situation, either with the aim of saving the insolvency situation, negotiating with all kinds of creditors, either by raising the most appropriate and less burdensome bankruptcy claim for the client (with liquidation or viability), so that it is adjusted to the bankruptcy rules, without consequences for their personal assets, and allows an orderly closure of your company and adjusted to law, in the case of opting for the bankruptcy with liquidation.

During the insolvency proceedings, we are in charge of carrying out all necessary and beneficial actions for the client, in collaboration and at the request of the Insolvency Administrator appointed for this purpose, until the end of the insolvency proceedings, either by liquidation of the company or on the occasion of the approval of the corresponding agreement with the creditors.

- Negotiation and refinancing of corporate debt with banking entities.
- Negotiation of agreements with creditors, prior to the filing of bankruptcy claims.
- Preparation and filing of pre-insolvency proceedings.
- Preparation and filing of voluntary and necessary bankruptcy claims.
- anagement and follow-up of the bankruptcy proceedings in all its phases.
- Appearance and follow-up in bankruptcy proceedings, acting on behalf of creditors..



CONTRACT LAW

Our services in contract law include advice, preparation and drafting of all kinds of commercial and civil contracts, adapting at all times to the specific needs of the client, including negotiation with the counterparty.

- Drafting of all kinds of commercial contracts.
- Drafting of all kinds of civil contracts.
- Drafting of real estate leasing contracts.
- Real estate purchase and sale transactions.
- Segregation and grouping of real estate.
- Real estate swap transactions.
- Contracts for the execution of works.
- Acknowledgement of debts.
- Dation in payment.



CONTENTIOUS PROCEDURAL LAW

In this area, our services include all kinds of lawsuits and claims that our clients may need to file against third parties, either on behalf of the companies they represent or individually.

In order to incur the lowest possible costs and damages for the client, the philosophy of this firm is based on trying, prior to the filing of any lawsuit, to reach out-of-court settlements with the counterparty, whenever possible.

In any case, we cover, among others, the preparation of the following civil and commercial lawsuits:

- Quantity claims.
- Contractual terminations with compensation for damages.
- Eviction lawsuits.
- Proprietary proceedings.
- Lawsuits requesting the division of common property.
- Lawsuits against banking entities (floor clauses, preferential, nullity in the purchase of financial derivatives due to vices in the consent, etc.).
- Liability claims against administrators.



FAMILY LAW

We advise our clients and help them to manage in the best possible way the effects and consequences of marital breakups and couple crises, looking after their economic interests and the welfare of their children, in case they exist.

To this end, we act as mediators and negotiators between both spouses, with the aim of processing separations and divorces by mutual agreement, drafting regulatory agreements and parenting plans that best reflect the interests of both, and that comply with the Catalan regulations on family law.

In accordance with the above, our services include:

- Negotiation and drafting of regulatory agreements for the termination of domestic partnerships.
- Separation and divorce lawsuits, both mutually agreed and contentious.
- Lawsuits for modification of measures adopted in separation and divorce judgments.



Likewise, we have specialized in the preparation and processing of incapacitation lawsuits, procedures that are increasingly in demand due to the increase in life expectancy in today's society and that allow us to obtain control of the assets of a family member whose mental faculties are impaired.

PUBLIC / ADMINISTRATIVE LAW

In administrative law, we handle the processing of lawsuits and claims against the different public administrations, challenging administrative acts issued by them as public law entities.

- Lawsuits for non-contractual liability of the Administration.
- Appeals against the Tax Administration.
- Lawsuits against the Social Security Administration.
- Appeals against fines and sanctions.
- Management and processing of licenses and administrative authorizations.
- Management and processing of bidding files in bids and tenders with the Public Administration.
- Management and processing of proceedings for disqualification of subsidized housing.



CRIMINAL LAW

In the criminal area, our services include any kind of actions in this criminal jurisdiction, accompanying the client at all times in their appearances and in the practice of proceedings before the courts of instruction, and representing them in criminal trials that may be held.

Our work includes:

- Drafting of criminal complaints.
- Drafting and filing of complaints.
- Assistance to the detainee.
- Appearance and celebration of misdemeanor trials.
- Appearance and celebration of criminal trials.



Of particular importance is the reform of the Criminal Code, which incorporates the criminal liability of the company for crimes committed by its managers and employees. Companies must respond to this responsibility through criminal compliance, the objective of which is to build a firewall that prevents the derivation to society of crimes committed by its employees, through the implementation of an effective organizational and management model that allows the company to be exonerated from criminal liability. DMC's legal department coordinates and manages the implementation of such criminal compliance in companies to ensure that all members of a company are aware of and respect criminal prohibitions.

INHERITANCE LAW

Our work in the field of inheritance law involves providing legal advice to our clients on the strategy of their future inheritance, advising them in the best possible way. This advice is essential in cases of business succession since it allows to design and ensure the continuity of the company while minimizing the costs at the level of inheritance tax.

Our objective is to make the client aware that he/she should go to the lawyer before making a will, in order to be duly informed of how and in what way the will can be prepared in order to avoid problems in the inheritance or to pay less to the tax authorities at the time of inheritance, adopting the necessary measures to avoid conflictive and problematic situations and, if necessary, avoid the tax or reduce its tax burden as much as possible.

- Preparation of wills, inheritances and other related figures of the Catalan civil law.
- Processing of testate and intestate inheritances.
- Negotiations between heirs for the valuation and adjudication of the estate.
- Donations.
- Claims in claim of legitimate and other inheritance rights (probate lawsuits).
- Claims for nullity of wills.





LABOUR DEPARTMENT



The team that makes up this area specializes in personnel management and the organization of companies and their human resources, taking into account that the greatest asset of our clients is the human factor that makes them up.

In this sense, within the services offered by our labor department, we can highlight the following:

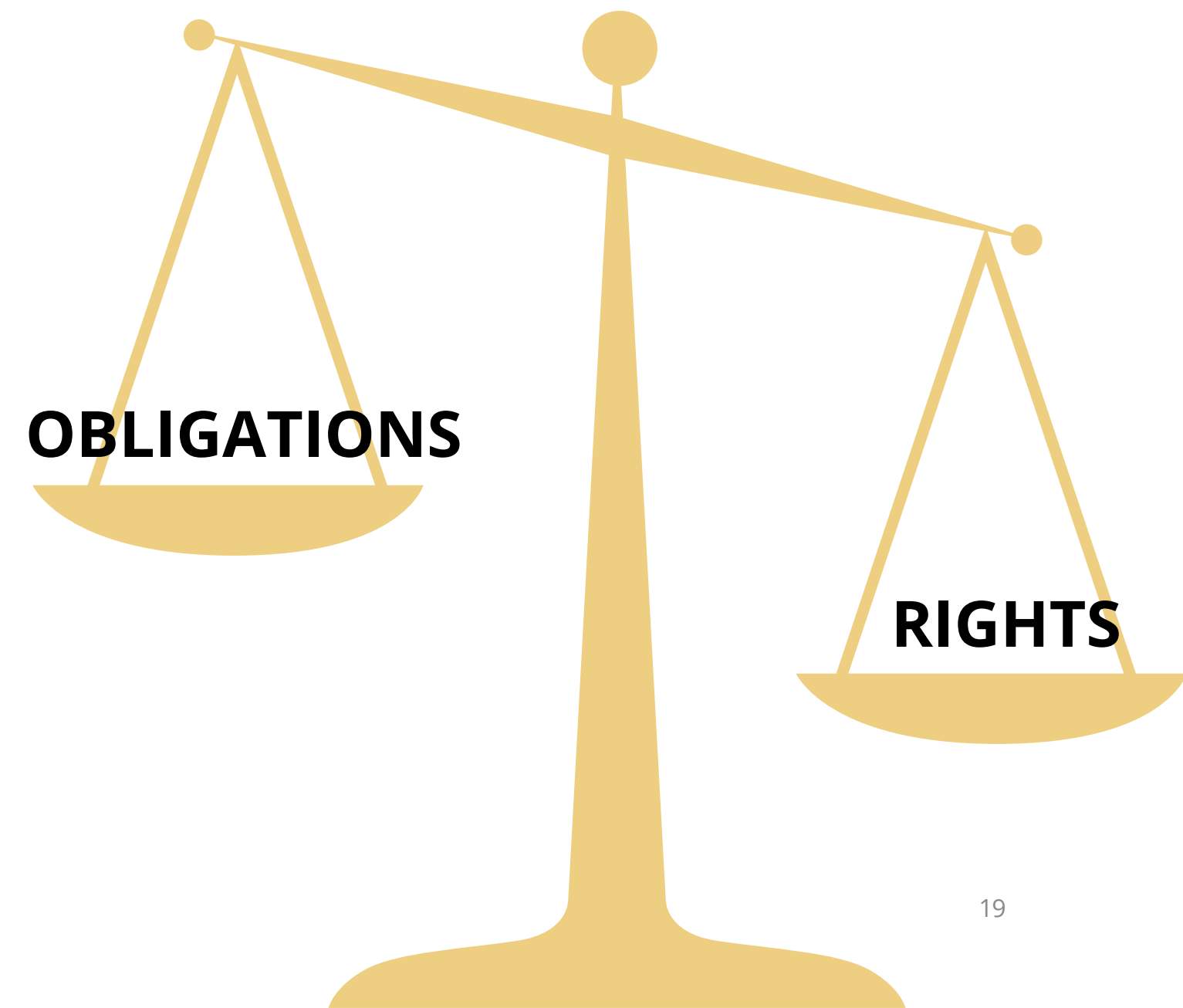
COMPANY AND EMPLOYEE RIGHTS AND OBLIGATIONS

The Spanish Constitution enshrines the freedom of enterprise and the employer is recognized a series of rights and duties, which go beyond the obligations contracted with its workers by means of the subscription of the contract.

In the same way, the worker has recognized rights, so it is necessary to adhere, in this matter, to the provisions of the Workers' Statute and the Collective Bargaining Agreement applicable to each company.

It is important for companies to be aware of these points, in order to carry out a good management of their HR and avoid, in turn, conflict within the company.

- Advice and control on the company's rights and obligations.
- Advice and control on workers' rights and obligations.



COMPANY DIAGNOSTIC

It is vital for companies to thoroughly evaluate their productive structures, as well as their assets, in order to adapt them to their current needs, and thus guarantee the viability and competitiveness of the company within its market.

To achieve this "business excellence" it is key to evaluate the following points:

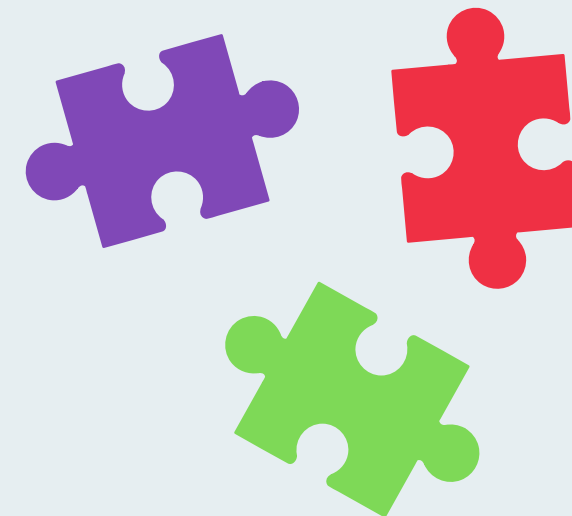
- Optimization of costs and resources.



- HR organization.



- Restructuring of the workforce.



PERSONNEL MANAGEMENT

This is the backbone of companies and the most variable aspect that exists in them.

Nowadays, a correct HR management is one of the fundamental elements when it comes to a good strategic management, people are the ones who provide organizations with an added value at a professional and strategic level, which can make a big difference in front of their "competitors".

Within this area, our labor department manages and, above all, advises on the day-to-day management of our clients' personnel, which is encompassed in the following points:

- Affiliation: registrations, variations and cancellations.
- Hiring of personnel: types of contracts/business bonuses.
- Payroll management.
- Application of collective bargaining agreements.
- Work accidents and occupational diseases: Management of mutual insurance companies and delta communications.
- Work absenteeism and common illnesses: RED system communications.
- Social Security Management: Social Security contributions / Debt management / Deferral request.
- Personal income tax management.



BENEFITS MANAGEMENT

The continuous labor reforms have also led to the modification and updating of benefits, both at the contributory and non-contributory levels, so it is necessary to know the basic regulations at all times in order to be able to analyze issues such as: what is the protected situation, the characteristics of the beneficiaries subject to the benefit, the specific requirements that may give rise to the right to the benefit and the specific duration of the benefit.

- Social Security: Maternity - Paternity / Permanent Disability / Retirement benefits
- From SEPE: Unemployment / Capitalizations / Subsidies



OCCUPATIONAL RISK PREVENTION

According to the Occupational Risk Prevention Law, companies are obliged to guarantee safe and healthy working conditions for their employees. It is necessary to integrate a prevention plan that provides safe working conditions for the staff of our companies and thus reduce the likelihood of accidents and occupational diseases, since non-compliance can certainly lead to financial penalties.

A correct Occupational Risk Prevention Plan helps to improve the company's productivity, providing a better quality of working life for the workers, which in turn leads to a reduction in the level of absenteeism, an increase in their work performance and a reduction in the costs derived from possible accidents and occupational illnesses.

- Control and Advice Occupational Risk Prevention Plan (Evaluation and Prevention Planning).
- Health surveillance.
- Consultation and participation.
- Information.
- EPI's.



LABOR UNREST

Although companies carry out a good HR management and enjoy a good working environment, we cannot always manage to eliminate labor conflicts, since we must not forget that we are dealing with people and not always the interests of the company are in harmony with the interests of each and every one of its employees.

The most common conflicts that occur within companies are detailed below:

- **Penalty Regime Company**

Employees may sometimes fail to fulfill their work obligations, which may result in the commission of misconduct and, therefore, the corresponding sanction.

- **Collective bargaining**

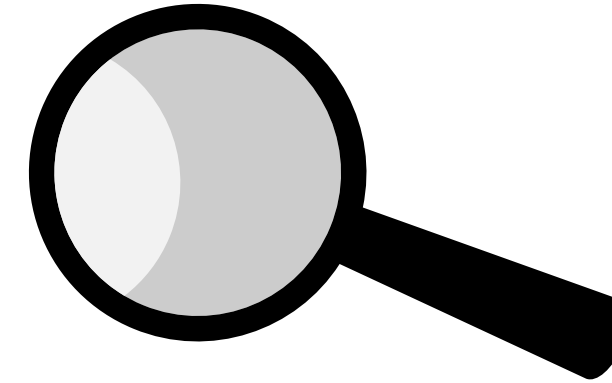
Collective bargaining is carried out between the Company and its employees, either through their elected representatives, or a representation thereof created for the mere purpose of bargaining, in order to reach an agreement on the working conditions applicable to all employees in the area affected by the bargaining.



- **Union Elections**

Although union elections are not a cause for conflict, since they are the exercise of the workers' right to have a representation that looks after their interests, the truth is that most of the time the Company's participation in this procedure is seen as an act of control by the workers.

That is why a good policy of information and participation in this procedure facilitates the same, normalizing the situation and contributing, in turn, to generate a good working environment.



- **Assistance in Labor and Social Security Inspections**

Normally, when we think of Labor Relations, we think only of Company - Worker and we forget about the public bodies that control the proper functioning of these relations.

The Labor Inspection is the main organ of control of the Companies, being in charge of diligent the good operation of the same ones.

A good assistance is vital for the Companies, avoiding this way possible misunderstandings, as well as obtaining a control of the procedure that guarantees to the maximum the good end of the same one.

- Company sanctioning regime.
- Collective bargaining.
- Union elections.
- Assistance in Labor and Social Security Inspections.

LITIGATION - LABOR

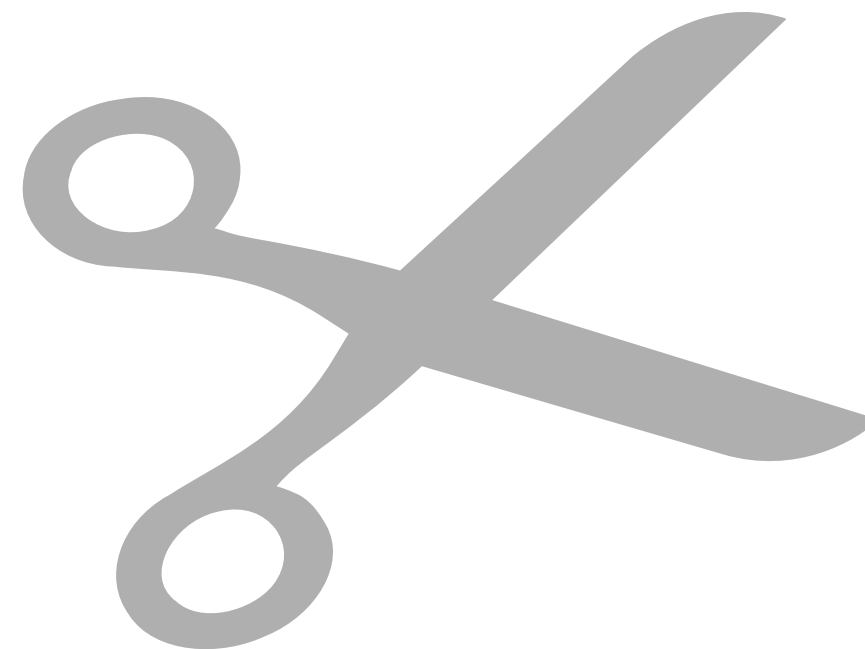
As we have already mentioned above, it is possible that, even when companies manage their human resources correctly and enjoy a good working environment, we cannot always manage to eliminate labor conflicts, since, we insist, we must not forget that we are dealing with people and not always the interests of the company are in harmony with the interests of each and every one of its employees.

That is why, on occasions, it is inevitable that conflicts cannot be solved within the Company, giving rise to the contentious procedure, by means of the initiation, on the part of the worker, of the contentious procedure, going to the Social Jurisdiction, either through Administrative or Judicial channels.

For this, the companies need a good procedural-labor advice, in order to achieve the best possible result for the interests of the same.

The matters that are usually the object of lawsuits are detailed below:

- Dismissals.
- Quantity claims.
- Recognition of worker's rights (salary, category, working day, etc.).
- Substantial modifications of working conditions.
- Geographic mobility / Change of Work Center.
- Benefits.



- **Redundancy Proceedings / Collective Bargaining**

In times of crisis, companies sometimes need to adjust their workforce to the real demands of the market, which can be carried out through individual or collective measures.

The Employment Regulation Expedient (ERE) is the collective mechanism that companies have to carry out such adjustment, which can be definitive (Layoffs), or temporary, either by suspending work for a certain period of time or reducing the working day.

It is carried out through a negotiation process between the Company and the Workers' Representatives, in order to reach an agreement that guarantees the future viability of the Organization.



- Before initiating a process of Employment Regulation, it is important to carry out a study of the organization, in order to determine the measure to be adopted and thus ensure the optimization of such adjustment.
- Dismissals / Claims of amount / Recognition of rights / Substantial modifications of working conditions / Geographical mobility / Benefits.
- Employment regulation proceedings.

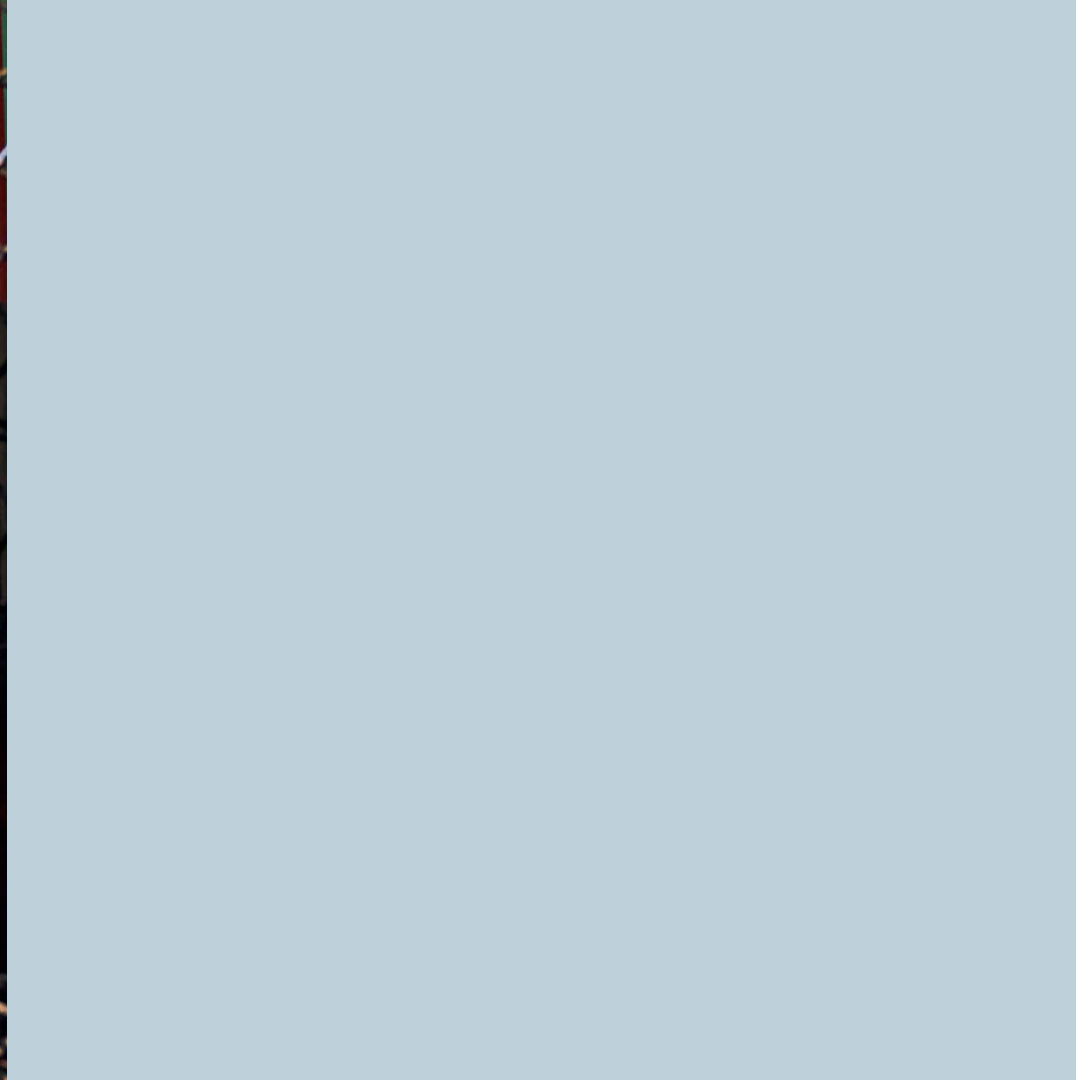
NEGOTIATION / DRAFTING OF COLLECTIVE BARGAINING AGREEMENTS

With the latest regulatory changes, more and more companies, not feeling completely covered by the applicable collective bargaining agreement, either because they have agreements with their employees at the company level, as a complement to it, or because they apply different salary policies (incentive policies, commissions, rewards for objectives, etc.), consider that the best option for their company is to establish their own agreement, outside the sector, which reflects the company's vision, as well as the agreements and improvements agreed upon with the workers' representatives.

In the same way, many companies participate in the elaboration of the sectorial Collective Bargaining Agreement that is applicable to the existing labor relations within their companies.

For our part, DMC provides all the necessary information to carry out such a long and laborious process, as well as formalistic, as is the development of a collective agreement, as well as advise and assist our clients in the negotiation and signing of the same, from the beginning of the same, with the constitution of the negotiating table, to the registration, registration and publication of the same.





TAX DEPARTMENT

Our team has extensive experience in the tax field, both for legal entities and individuals. In addition, the individualized treatment will allow the tax optimization of all operations, always through the proper planning of the same. In order to achieve this objective, we offer a direct and immediate relationship, based on the immediacy to solve any question that may arise in the company's business. Among the services offered, we can highlight the following:

GENERAL:

In the tax and accounting area, our team will help the company to manage all periodic tax obligations, as well as tax and accounting obligations.

- Information on all legislative changes with tax implications and analysis of the impact on the company.
- Telephone consultations, as well as attendance to meetings to solve all the questions that may arise, within the scope of our professional relationship, without limitation.
- Preparation and filing of all periodic tax returns.



The practice of tax advice should not be limited to compliance with recurring tax obligations. It is essential to broaden the focus to those operations that occur on an ad hoc basis in order to analyze the alternatives and design the best tax planning.

BUSINESS PLANNING:

- Tax consolidation in groups of companies.
- Tax planning of mergers, spin-offs, exchange of securities and non-cash contributions.
- Acquisitions, tax due diligence, negotiations and contracts.
- Temporary joint ventures and economic interest groupings.
- Transfer pricing policy analysis. Compliance with documentation obligations.
- Optimization of remuneration policies for executives and directors. Flexible Remuneration. Taxation of Expatriates and Impatriates.
- Advice on international taxation.



TAXATION OF COMPANIES:

- **Corporate income tax**

Our team faces this area with an exhaustive analysis of the financial statements of the entity, reviewing the reasonableness of the different items that compose it. Subsequently, we analyze all those variables that may affect the determination of the tax liability.

- Analysis of the differences between accounting profit and taxable income.
- Corporate income tax liquidation.
- Reporting to persons responsible for filing the consolidated corporate income tax, as well as resolution of doubts.

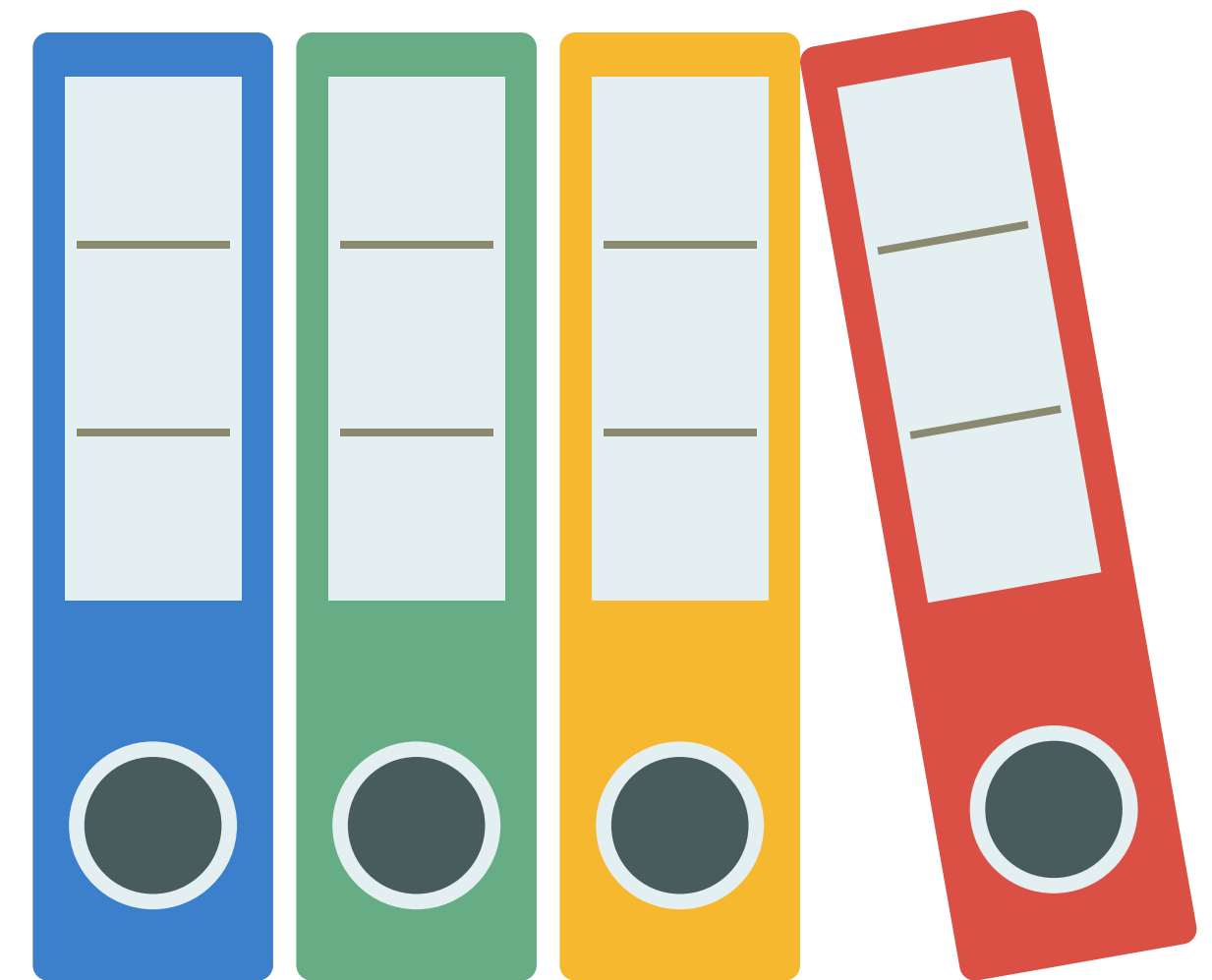


- **Annual Accounts**

The annual accounts are public. It is therefore essential that they give a true and fair view of the company.

- Preparation of financial statements based on the balance sheets provided by the company.
- Preparation of the Annual Report.
- Attendance at meetings with auditors to discuss the calculation of Corporate Income Tax.
- Coordination and eventual assistance with the auditors of the proposals of modification of the Annual Accounts.
- Presentation of the accounts before the Mercantile Registry of Barcelona.
- Presentation of the accounting books before the Mercantile Registry of Barcelona.

- **Tax on Economic Activities / Census Statements**
- The tax on economic activities is a local tax. It is essential to correctly classify the activity carried out by the company, in order to avoid later revisions by the administration. At the same time, through the census declarations, the tax administration is informed of the periodic obligations that the entity will have to comply with.
- Study, preparation and processing of registrations, cancellations and modifications of tax elements.
- Census procedures. Registration and cancellation of obligations.
- Attention of face-to-face procedures before the City Council of Barcelona, Residues, IAE.
- **Special Taxes**
- The complexity of the Spanish tax system generates innumerable taxes, depending on the activity developed by the entity.
- Communication and follow-up of modifications of registration data in the Territorial Registry of Special Taxes.



We offer advice to individuals who have a family business. In turn, we provide service in the field of income tax, both in the preparation of the same as in the planning of all types of operations (transfer of housing, remuneration ...).

FAMILY BUSINESS:

- Design and implementation of structures for holding and transferring business assets.
- Family business succession planning.
- Tax design of family protocols.
- Tax planning in the partners' wealth tax.



The experience of our professionals in the relations with the tax administration allows us to face with guarantee any type of claim or action initiated by it.

TAX PROCEDURES:

- Reception and sending of all electronic notifications received from the Tax Agency.
- Previous preparation of all the necessary documentation to meet all types of requirements of the AEAT Management or Inspection bodies.
- Appeals and claims for reconsideration, economic-administrative and contentious against acts of the Tax Administration.
- Presentation of consultations before the General Directorate of Taxes.
- Management of deferrals.
- Assistance before the eventual actions of the Tax Inspection.
- Requests for modification of the VAT taxable base before the Tax Administration due to non-payment of operations (insolvency proceedings, ...).

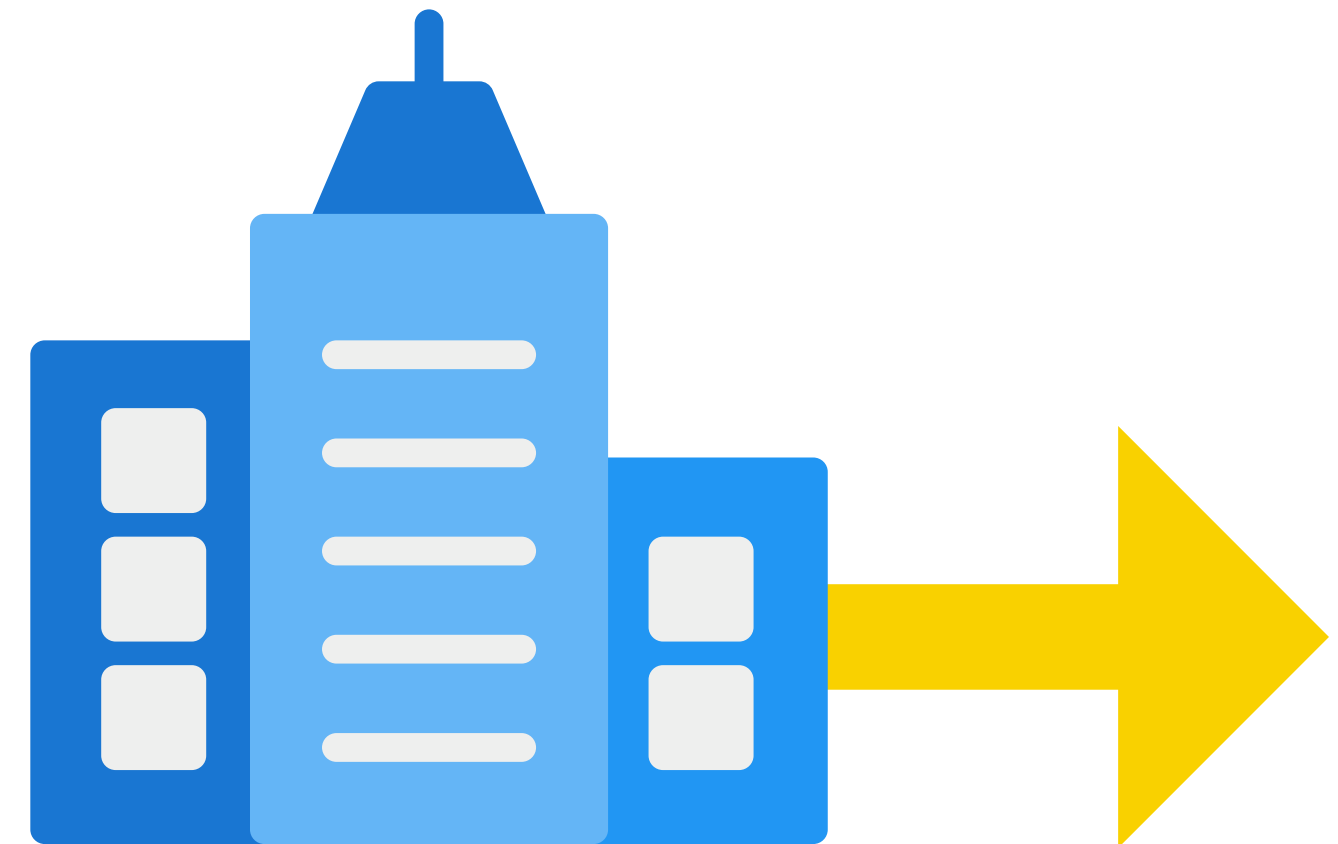


Sometimes, due to economic criteria, the company cannot count on a person or team with technical level to undertake the administrative or economic-financial objectives of the entity.

Our firm offers "In house" support to the company and reports periodically to management on the evolution of the entity.

ACCOUNTING ADVICE - OUTSOURCING:

- Advice on the application of accounting regulations.
- Outsourcing of the accounting department and/or financial management.
- Preparation and follow-up of budgets. Management analysis.
- Business plan.
- Subsidies



DMConsultants
Ausiàs Marc, 23, principal
08010 Barcelona
934122222
info@dm-consultants.com
www.dm-consultants.com

