PRIVACY POLICY

Last updated: October 15, 2025.

1. DATA CONTROLLER

Vir Audit, S.L.P.

C/ Solsona, 2 (08500) Vic (Barcelona).

NIF: B65574493

Telephone: 93 881 53 01 E-mail: info@viraudit.com

Vir Audit reserves the right to modify this privacy policy in accordance with its own criteria, or motivated by a legal, jurisprudential, or doctrinal change of the Spanish Data Protection Agency. The use of the website after the changes will imply acceptance of the same.

The website may contain links to external pages. Vir Audit does not assume any responsibility for the contents or any other aspect related to these external pages or websites.

2. PERSONAL DATA

Vir Audit will collect only the adequate, relevant and limited personal data that is necessary in relation to the purposes for which they are processed, as appropriate in each case.

The user guarantees the authenticity of the data communicated and will be solely responsible for any false or inaccurate statements.

In the event that the user provides data from third parties, the user guarantees that they have previously obtained the consent of these third parties or are duly legitimised to do so and undertakes to transfer the content of this privacy policy to them, holding Vir Audit harmless from any and all liability.

3. PURPOSES AND LEGAL BASIS FOR THE PROCESSING

Purposes	Legal basis
Prevention, detection and control of abuse and fraud committed on or through the website.	Legitimate interest, based on Vir Audit's desire to maintain the website as a secured website

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Consultation and, where appropriate, investigation and response to the messages received.	Application of pre-contractual measures requested by the data subject Legitimate interest, based on the willingness to respond to users who contact Vir Audit
Review and assessment of the information and/or documentation provided to Vir Audit to participate in a selection process for an existing vacancy, or to present a spontaneous application to participate in a selection process for a future vacancy. If it is of Vir Audit's interest, the data subject may be contacted to evaluate the application.	Application of pre-contractual measures requested by the data subject
Management of compliance with legal obligations.	Compliance with a legal obligation

In the event that the legal basis for the processing are compliance with a legal obligation or the application of pre-contractual measures, the processing will be necessary for Vir Audit to comply with the obligations set forth by the applicable legislation or to be able to comply with the pre-contractual measures requested by the data subject. Otherwise, Vir Audit will not be able to carry out its professional activity.

4. CONSERVATION AND RECIPIENTS

Vir Audit will store the personal data sent with the purposes of applying to a selection process for 2 years as of its reception, when the user has authorised Vir Audit to keep the curriculum to be considered in future possible open positions.

Vir Audit will keep the personal data of users only for the period of time necessary to carry out the purposes for which they were collected, and subsequently, they will be kept for the entire period of time that Vir Audit may be held liable as stipulated by applicable law, proceeding, if appropriate, to block the data until the corresponding limitation period has elapsed.

Vir Audit will not communicate personal data to third parties, except:

- In case of legal obligation.
- To third parties or competent authorities that are necessary for the fulfilment of the purposes of processing.

• To subcontracted third parties of its choice.

Vir Audit does not plan to carry out international transfers of personal data for the purposes of processing indicated.

5. USER RIGHTS

We inform you that at any time you can exercise your rights of access, rectification, deletion, limitation, opposition and portability with respect to your personal data provided for in the regulations on data protection, by sending a letter to the postal address C/ Solsona, 2 (08500) Vic or to the email info@viraudit.com.

Specifically, you can exercise the rights that are developed below:

- Access your personal data.
- Rectify inaccurate or incomplete data.
- Request the deletion of your data when, among other reasons, the data is no longer necessary for the purposes for which they were collected.
- Exercise the limitation of data processing when any of the conditions provided for in the data protection regulations are met.
- In certain circumstances and for reasons related to their particular situation with regard to the processing of their data, data subjects may object to the processing. In these cases, Vir Audit will stop processing the data, except for compelling legitimate reasons, or the exercise or defence of possible claims.
- To obtain human intervention, to express their point of view and to challenge the automated decisions adopted by Vir Audit, if applicable.
- Request the portability of your data, if applicable.

In the event of disagreement in relation to the processing of your data, you can file a complaint with the Spanish Data Protection Agency, the body that holds the supervisory authority in the matter (www.aepd.es).