

## **MRSO.PL PORTAL RULES AND REGULATIONS**

### **DEFINITIONS**

1. **MRSO.PL** – domain available at [www.mrso.pl](http://www.mrso.pl) address, operated by Splentum Sp. z o.o.
2. **Splentum Sp. z o.o.** – a limited liability company operating under Splentum limited liability company with registered office in Rzeszów, ul. Solarza 6/18, entered in the register of enterprises of the National Court Register (KRS) run by the District Court in Rzeszów, XII Economic Division, under KRS number 0000594413, NIP (Tax Identification Number) 8133710147, REGON (National Business Register Number) 362933748, e-mail address: [kontakt@splentum.pl](mailto:kontakt@splentum.pl)
3. **MRSO.PL portal** – an organized IT platform of information type, connected to the Internet, created by Splentum Sp. z o.o., allowing its Users to use IT mechanisms in order to access the content provided by Splentum Sp. z o.o.
4. **Rules and Regulations** – these rules and regulations of providing services by Splentum Sp. z o.o. using MRSO.PL portal. Services provided through MRSO.PL portal consist in offering general information content related to economics to non-specified addressees.
5. **User** – any entity who uses MRSO.PL portal in any way. In case of individuals, a User must be an adult person, with full capacity to enter into legal transactions.
6. **Cookie files** – temporary text files stored on the User's computer when using MRSO.PL portal, used in order to ensure proper functioning or improving the use of MRSO.PL portal.
7. **Excel file** – a spreadsheet by MS Office Excel provided for the User as an edition file, with an option of downloading it from MRSO.PL portal.

### **GENERAL PROVISIONS**

1. Rules and regulations determine the principles of using MRSO.PL portal, the scope of liability assumed by Splentum Sp. z o.o., the complaint procedure as well as some organizing information.
2. Users who want to use MRSO.PL portal must acquaint themselves with the content of its Rules and Regulations, accept it and undertake to observe its provisions.

### **TECHNICAL CONDITIONS**

1. Splentum Sp. z o.o. does not provide hardware or software which might be necessary for the proper functioning of MRSO.PL portal. If the User of MRSO.PL portal uses software or hardware which does not meet technical requirements described in Rules and Regulations, some irregularities or other technical inconveniences, over which Splentum Sp. z o.o. does not have any control, might appear in its functioning.
2. In order to be able to use MRSO.PL portal, the User is obliged to provide:
  - a. a proper device, especially a computer set or a relevant mobile device (smart-phone, tablet, etc.),
  - b. connection to the Internet,
  - c. an Internet browser (the latest, reliable versions of Chrome, Internet Explorer, Firefox, Opera, Safari).
3. Splentum Sp. z o.o. informs that in order to be able to use the full functionality of MRSO.PL portal, it might be necessary to activate the SSL protocol of safe data transmission, Java Script service or Java.
4. Splentum Sp. z o.o. informs that MRSO.PL portal uses the Cookie mechanism, storing short text information on the User's computer. Cookie files usually contain the name of the Internet service domain, time of storing them on the User's computer and a unique, randomly generated number. Cookie files are stored on the User's computer only if the browser they use allows to do so.
5. When using MRSO.PL portal, its Users should use it in line with its purpose.
6. The costs of using means of remote communication by the User (costs of Internet connection, data transmission, phone connections, etc.) in order to use MRSO.PL portal are born by the User.

7. Splentum Sp. z o.o. does not train its Users in how to use MRSO.PL portal, including its particular elements or functionalities, therefore, Users are obliged to acquaint themselves with its operation rules on their own.
8. Access to current information on particular dangers related to using MRSO.PL portal is possible at the following address: <http://www.mrso.pl/en/regulaminy/Regulamin.pdf>
9. Access to current information on the function and purpose of software or data which does not constitute part of the service, which is introduced by Splentum Sp. z o.o. to the tele-information system used by the User is available at the following address: <http://www.mrso.pl/en/regulaminy/PolitykaCookie.pdf>

## **USER'S RIGHTS AND DUTIES**

1. The User is entitled to use MRSO.PL portal in a way that is in accordance with the valid law, respects intellectual property rights and observes the provisions of the Rules and Regulations. Notwithstanding other provisions of the Rules and Regulations, Users are obliged not to take any action or not to allow any negligence that would violate the provisions of valid law.
2. It is particularly forbidden to:
  - a. introduce or allow the introduction of any content contradicting or violating the law, especially infringing copyrights or other intellectual property rights of any people onto MRSO.PL portal,
  - b. introduce or allow the introduction of any content infringing the rights or personal interests of any third parties on MRSO.PL portal,
  - c. introduce or allow the introduction of any content infringing legally protected secrets of any third parties, including especially their enterprise secrets, on MRSO.PL portal;
  - d. introduce or allow to introduce any content obtained by the User in an unlawful manner on MRSO.PL portal.
3. Notwithstanding the provisions of points 1 and 2 above, Users are forbidden to provide any unlawful content as well as to introduce or allow to introduce on MRSO.PL portal:
  - a. any content contrary to good customs or a commonly accepted system of values, especially the content that would ridicule, discredit, disrespect or question the market position of any persons,
  - b. any content containing violence, pornography, promotion of drugs or other illegal substances, encouraging crime or promoting gambling.
4. Users are forbidden to take any action or to allow any negligence that is against the law, which could impair or limit proper or efficient operation of MRSO.PL portal, lead to its excess burdening or overload, or, in any other way, disturb proper and efficient operation of MRSO.PL portal.

## **INTELLECTUAL PROPERTY RIGHTS**

1. Splentum Sp. z o.o. hereby informs that:
  - a. objects of intellectual property made available at MRSO.PL portal, especially works as defined by the Act of 4<sup>th</sup> February 1994 on Copyright and Related Rights (including texts, drawings, info-drawings, photos, video material, and even the layout of pages constituting MRSO.PL portal) are legally protected by relevant provisions of universally valid law,
  - b. modification of the content available at MRSO.PL portal – with an exception of entering own data into downloaded files and applications in order to perform relevant calculations – as well as duplicating and copying particular elements of files and applications, pasting elements of text, drawings, photos and multimedia in a way that infringes the integral content and form of info-drawings, files and applications made available to Users, in order to use them in a changed form on other domains, electronic publications or in a hard copy, may require prior consent of Splentum Sp. z o.o. or another authorized entity.
2. The content of info-drawings and files published by Splentum Sp. z o.o., especially Excel files, and applications allowing Users to make their own calculations using formulas prepared by Splentum Sp. z

o.o., may be copied and uploaded onto websites not related to Splentum Sp. z o.o., as well as in electronic correspondence, both commercial and non-commercial, only and exclusively if the content of the information or an electronic message contains an active link (hyperlink) to the website from which such info-drawings, files or applications have been downloaded, that is: **www.mrso.pl**. together with a note saying: „*Before using this spreadsheet developed by Splentum Sp. z o.o., Users are obliged to acquaint themselves with the Rules and Regulations of its use on www.mrso.pl*”.

#### **LIABILITY OF SPLENTUM SP. Z O.O.**

1. Splentum Sp. z o.o. reserves that the content made available at MRSO.PL portal is informative, characterized by generality and does not exhaust the whole subject matter it refers to. The content available at MRSO.PL portal, including Excel files enabling Users to make particular operations and calculations on their own, do not refer to individual actual states, therefore it is only of visual type, aimed at helping to take financial decisions, however, it is not any form of recommendation or consultancy as to financial decisions taken by Users. In particular, the content made available at MRSO.PL portal does not constitute any suggestions concerning the purchase or sale of any financial instruments or contracting any financial obligations or their terms.
2. Splentum Sp. z o.o. points out that it does not provide any investment or financial consultancy services through MRSO.PL portal, nor any other individual forms of consultancy.
3. In the widest scope allowed by the law, the liability of Splentum Sp. z o.o. for using MRSO.PL portal is excluded, including possible damages incurred by Users due to lack of access to MRSO.PL portal, especially caused by force majeure, faulty operation or breakdowns, including breakdowns of Internet links providers, hardware or software breakdowns and violation or wrong interpretation of the Rules and Regulations by Users.
4. Splentum Sp. z o.o. does not assume liability in the scope described in point 3 above for the damages:
  - a. caused by other Users and resulting from their behavior that was inconsistent with the provisions of law or provisions of these Rules and Regulations,
  - b. wrong decisions taken by Users based on information obtain within MRSO.PL portal or as a result of using data available there, especially Excel files.
5. Provisions of points 3-4 above do not concern Users who are consumers, that is individuals using MRSO.PL portal in a way which is not directly related to their economic or professional activity.
6. Splentum Sp. z o.o. retains the right to limit or suspend the operation of MRSO.PL portal or its part over a period of time due to technical reasons, including in relation with conducting repairs or maintenance of the systems, their modernization or development. Splentum Sp. z o.o. will make every possible effort to publish information on planned limitation or suspension at MRSO.PL portal in advance.
7. Splentum Sp. z o.o. reserves the right to unilaterally decide on the content of MRSO.PL portal, make changes and modifications, without informing its Users of their introduction or their scope – the above does not apply to changes to these Rules and Regulations.

#### **COMPLAINT PROCEDURE**

1. Complaints on the use of MRSO.PL portal should be sent:
  - a. in writing to the following address:  
**Splentum Sp. z o.o.**  
**ul. Solarza 6/18**  
**35-118 Rzeszów**
  - b. in an electronic form to the following e-mail address:  
**kontakt@splentum.pl**
2. The complaint should include, at least, a description of the event being the subject of the complaint and the e-mail address to contact the entity making a complaint.

3. Complaints will be dealt with as soon as possible, within 14 calendar days from the date of receiving a complaint by Splentum Sp. z o.o.
4. Splentum Sp. z o.o. reserves the right to prolong the time period indicated in point 3 above, however, for not more than 10 days in case the recognition of the complaint requires unusual or special activities and arrangements or when Splentum Sp. z o.o. encounters independent obstacles that cannot be attributed to its fault, which would objectively make it impossible to deal with a complaint within 14 days. Splentum Sp. z o.o. also reserves the right to demand additional explanations and information from the User in order to deal with such a complaint – in this case the time for dealing with a complaint may be appropriately prolonged by the time needed to obtain such information, however, not longer than 3 more days.
5. The provision of point 4 above does not concern Users who are consumers, that is individuals using MRSO.PL portal in a way which is not directly related to their economic or professional activity.
6. A reply to the complaint will be sent in an electronic form to the e-mail address given in the complaint.

## **FINAL PROVISIONS**

1. These Rules and Regulations become valid on 01.05.2014.
2. The provisions of the Polish law will be applicable in issues not governed by these Rules and Regulations.
3. Splentum Sp. z o.o. reserves the right to amend the Rules and Regulations, with the reservation that the services whose provision started before the amendments have been implemented, will be performed following the principles that have been observed so far.
4. Amendments to the Rules and Regulations will be made available on MRSO.PL portal website. Information on amendments to the Rules and Regulations, indicating the scope of such change, will be provided in a visible place in the content of MRSO.PL portal.
5. Amendments to the Rules and Regulations become effective on the date indicated by Splentum Sp. z o.o. This period of time, however, cannot be shorter than 14 days after making the amended Rules and Regulations available on MRSO.PL portal.