

GLZ

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THE GLOBAL
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At **GLZ ABOGADOS**, we aim for the integral, personalized and effective attention of our clients, providing them with legal services of the utmost quality. Established in Mexico City several years ago, our professional experience enables us to provide comprehensive, personalized and effective care under a preventive and timely approach. Our client list is one of the most representative in the sector at the national level, and includes some of the most important corporations worldwide, domestic and foreign companies, family companies, SMEs, financial institutions, as well as individuals.

Based on the knowledge that each client has different needs, taking into account the business shift they play, the specific problems they face, as well as their short, medium and long term goals and expectations, we have developed a series of mechanisms and strategies that allow us to have a better and greater closeness with them, to the extent that we are considered, on many occasions, business partners.

Our Firm is composed of lawyers who have solid experience in their areas of expertise, which allows them, thanks to our continuous update processes, to provide legal advice attached to the reality of the client's business, considering all aspects that involve their business decisions. In addition, at **GLZ ABOGADOS** we strive daily to keep the highest levels of quality, ethics and professionalism, maintaining a close and personal attention with our clients, ensuring that our services are always distinguished by a direct contact with them.

Accordingly, **GLZ ABOGADOS** is integrated by partners, directors, associates and interns in constant contact with global legal affairs and with proven track records in recognized national and international firms, the aforementioned, has allowed us to create a network of contacts and correspondents throughout the Mexican Republic, as well as in the most important capitals and cities in the world.

The Firm has extensive experience in the main areas of law, since we are aware of the need of our clients for a comprehensive law advisory, which in turn allows us to support them in the most varied operations such as: (i) elaboration and revision of contracts; (ii) planning of business strategies; (iii) development and implementation of prevention strategies; (iv) planning and implementation of labor policies and strategies; (v) development and implementation of tax defense strategies; (vi) intellectual property, new creations and distinctive signs, domain names, licenses and franchises; (vii) processing and obtaining all types of permits, licenses and authorizations at the federal, state and municipal levels; etcetera.

In this context, and without prejudice to referring specifically to each of the main areas of our Firm, **GLZ ABOGADOS** has specialized departments in corporate, transactional, mergers and acquisitions, aeronautical, railway, economic competition, consulting and litigation in civil and commercial matters, labor, tax, foreign trade, health, administrative and international commercial arbitration law. We also have areas in sports law, immigration law, insolvency law, environmental law, consumer and advertising law, health law, real estate, intellectual property, entertainment law and legal translations, which complement the comprehensive service we offer our clients.

TAX

Our firm has extensive experience in the attention of tax issues, both from a litigious point of view, and also in order to prevent tax issues, derived from the failure to comply with tax ordinances.

Considering the aforementioned, we advise our clients in the design of operational structures with which they may carry out their activities, considering the labor, corporate, and other implications, which normally result in tax consequences.

In addition, we advise our clients of our Firm, who carry out specific operations such as acquisition or sales of real estate, acquisition and sales of shares or stock, corporate restructurings and family assets, in order that when our clients carry out such acts, they fully comply with their formal and substantial obligations in this matter.

Finally, the tax team of **GLZ ABOGADOS**, has an important track record in tax defense, both in local and federal matters, and considering both aspects of legality in the actions of the authorities, as well as constitutionality issues in said actions, or in the issuance of laws that may affect our client's operations. We have intervened in lawsuits related to all types of local contributions (property tax, duty for supply of drinking water, over-acquired property tax) as well as in proceedings regarding federal contributions (income tax, value added tax, excise tax on production and services, among others).

The disputes filed for the correct defense of the interests of our clients, are vented in both the corresponding local and federal Administrative Courts, as well as in District

Courts, Collegiate Circuit Courts and the Supreme Court of Justice of the Nation.

CIVIL AND COMMERCIAL

At **GLZ ABOGADOS**, we advise our clients always seeking the prevention of risks and disputes to avoid future trials; however, in the event of any litigation, we are prepared to protect their rights and interests in a responsible and timely manner.

We have extensive experience in all kinds of litigation, representing both the plaintiff and the defendant before Federal and Local Courts. Within this area, we can also represent our clients facing a declaration of commercial contest.

As part of the integral service provided by the Firm to its clients, this area of specialization collaborates closely with the others, in the preparation and review of contracts and in the analysis of all types of commercial and financial operations, seeking the best position and the highest security level attainable, for the client during the execution of the contract and, if applicable, in responding to eventual disputes that may arise in the future.

FAMILY LAW

Although most of our clients are corporate entities, **GLZ ABOGADOS**, also specializes in the care of matters involving family law, such as:

- Drafting of testamentary conditions.
- Intestamentary hereditary proceedings.
- Divorces

We support our clients and the officials of the companies we serve, in the matters related to the aforementioned subject, we also provide legal advice and perform necessary actions in the following matters: preparation of their wills, advice in cases of divorces, alimony, corrections of records and disputes related to family matters.

ANTITRUST

As part of comprehensive legal advice, our Law Firm provides legal services regarding the most important aspects related to the subject matter, ranging from prevention, to litigation in all its stages. Among other things, the Firm advises its clients in the preparation and submission of notifications of required concentrations under the Federal Economic Competition Law to the Federal Economic Competition Commission.

We advise our clients regarding complaints filed with the Commission or in investigations initiated ex officio by that unit in the event that competent authorities determine the existence of monopoly practices sanctioned by law, both absolute and relative.

In addition, at **GLZ ABOGADOS**, we also prepare requests for favorable opinions when our clients are interested in participating in public tenders for concessions or permits in regulated sectors and disincorporation of assets and public enterprises, in accordance with the Federal Economic Competition Law and other sectoral laws.

CORPORATE LAW AND CORPORATE GOVERNANCE

GLZ ABOGADOS provides advice regarding business organization, guiding our clients on the convenience of carrying out their business operations individually or through an entity, depending on the business model raised by the client. If it is deemed necessary or convenient, we

assist our clients in the incorporation of the legal entity in question, in accordance with the nature of their business and carrying out every action for the establishment of mechanisms that allow them to document the day-to-day operation of the business itself.

Likewise, we advise our clients on the preparation of the company bylaws, including the issuance of shares and the submission of the corresponding documents to the relevant authorities.

In order to properly provide a comprehensive service, we advise, negotiate and prepare national and international contracts for various branches of industry and trade, contemplating all aspects of the other areas of law with a preventive approach.



CONSUMER PROTECTION

At GLZ ABOGADOS, we appreciate being one of the firms with the most experience in advice and litigation in matters of consumer and advertising law. Our Law Firm is even recognized for being a national leader in the amount of clients it represents before the Federal Consumer Attorney's Office. Our activities before that authority include:

- Review, preparation and registration of accession contracts required by law.
- Consultation on compliance with Mexican Official Standards.
- Review and submission of authorization of product labels for the purpose of obtaining the consequent validation of compliance with Mexican Official Standards applicable to products.
- Immediate attention of verification and surveillance procedures, including product freezes and "recall" actions.

In addition to the services mentioned above, our team of lawyers is distinguished for defending our clients against claims arising out of product liability, misleading advertising and class actions.

SPORTS LAW

We have specialists in sports law, among other legal areas that are linked to sport, the following:

- Negotiation of contracts with players, agents, mana-

gers, members of the technical staff, etcetera.

- Negotiation and / or implementation of legal strategies for the termination of contracts with players, agents, managers, members of the technical staff, etcetera.
- Study, evaluation and/or implementation of legal strategies for the termination of working relationships with clubs and professional players.
- Legal advice for the negotiation and drafting of contracts of: (i) Sports Sponsorship; (ii) Player Transfer; (iii) Representation of Players; (iv) Sale of Economic Player Rights; (v) Image Exploitation; and, (vi) Broadcast rights, among others.
- Provision of legal services to represent professional clubs and players in ordinary and sporting courts. Processing of legal proceedings before the Mexican Football Federation (FMF), International Football Federation Association (FIFA), Sports Appeals and Arbitration Commission (CAAD). In addition, the processing of the ordinary procedures and appeals before the Arbitral Tribunal for Sport (TAS), an authority based in Lausanne, Switzerland.
- Legal advice for the registration of the trademark of clubs and professional players before the Mexican Institute of Intellectual Property, as well as legal opinions regarding image rights.
- Review and elaboration of the internal regulations



for professional clubs, adapting for compliance with applicable regulations issued by FIFA and FMF.



ENVIRONMENTAL

In GLZ Abogados we have professionals with years of experience and wide recognition in the market, in advising on all types of environmental and climate change issues, having participated as advisors to the public and private sector in projects of all kinds, as well as supporting foreign and international governments and institutions in the development and implementation of laws, regulations and treaties, as well as protocols for the implementation of projects related to carbon markets. We have also participated in several of the most important mergers and acquisitions transactions in the country, providing legal advice in relation to potential or existing environmental contingencies, which sometimes may even exceed the value of the transaction. We have collaborated with clients in the industrial, pharmaceutical, mining, textile, energy, transportation, food, agricultural, tourism and real estate development sectors, among many others.

Among the services we provide in environmental matters are the following:

- Consulting
- Legal audits
- Legal advice on acquisitions of shares and assets, as well as project financing, addressing potential or existing environmental contingencies, supporting sellers, buyers and banks in the drafting and negotiation of environmental clauses, depending on the applicable environmental risks.
- Legal advice in the processing, negotiation and obtaining of environmental permits, concessions, authorizations, registrations and licenses (including social impact and indigenous consultation), under federal, state and municipal jurisdiction.
- Legal advice on sustainable financing matters.
- Attention to proceedings before environmental

authorities, including procedures derived from the payment of water consumption and wastewater discharge fees.

- Environmental litigation.
- Advice on concessions and water consumption and wastewater discharges, including the assignment of rights to third parties and procedures for the interruption of volume expiration.
- Advice on carbon markets and the implementation of greenhouse gas emission reduction projects, negotiation of contracts with communities for forestry projects, negotiation of contracts for the purchase and sale of emission reduction rights, carbon credits and any environmental certificate.
- Legal advice on non-tariff barriers to trade of an environmental nature.



- Legal advice in cases of soil contamination and remediation.
- Legal advice on ESG issues, as well as on waste management and internal corporate policies, verifying that they comply with the national legal framework and identifying potential risks.

SANITARY

We have professionals who have been involved in the elaboration of the main regulations and official Mexican standards on the subject, with years of experience in sanitary issues.

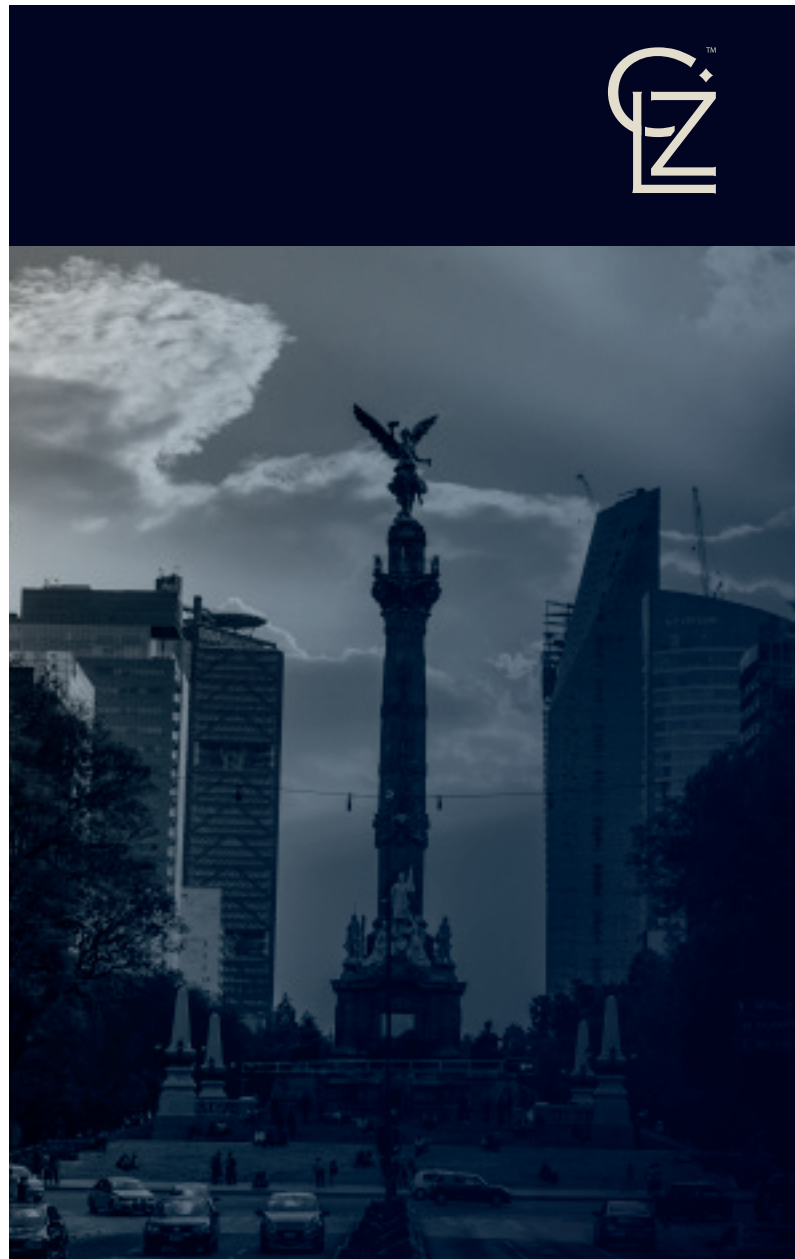
Among the services we provide in environmental matters are, among others, the following:

- Consulting
- Legal audits
- Processing and follow-up of sanitary registrations, licenses and import permits for health inputs, as well as products in general, before the sanitary authorities (including animal and plant health authorities).
- Attention to procedures initiated by the health authorities.

ADMINISTRATIVE LAW

At **GLZ ABOGADOS** we support our clients in the attention of all kinds of disputes arising from government activity at the federal, state and municipal levels, including the creation and issuance of new laws, regulations and general rules, until the specific application of them by the corresponding administrative authorities through tendering and public procurement, grants of concessions, authorizations, permits, licenses, litigation, fines and other sanctions, as well as services of any related nature.

Our Firm offers its clients legal advice concerning tenders and privatizations, relief from administrative checks, regularization of real estate issues and compliance with federal, state and municipal administrative legislation to avoid any kind of contingencies.



We also provide litigation experts before Administrative and Judicial Courts for the filing of claims against decisions of administrative authorities, including the amparo trial.

ARBITRATION LAW

In the face of a globalized world, many countries have included alternate means of dispute resolution that are faster and more agile than regular judicial procedures.

Considering said situation, one of our partners, certified as arbitrator before the 'Chartered of International Arbitration CIArb' can actively advise our clients in the arbitration matter, whose advice comprehends the points to the contrary, to the submission to arbitration, the particularities

of the arbitration regulations handled by the main Administrative Institutions of International Commercial Arbitrations and the elaboration of arbitration clauses, and the representation of our clients during the arbitration proceedings.

FOREIGN TRADE LAW

As part of the comprehensive service that we seek to encompass, our Law Firm provides legal services to clients who carry out activities within the framework of international treaties and conventions signed by Mexico, through the implementation of import and export mechanisms that are appropriate to each specific case, seeking the reduction of costs of international traffic, as well as the prevention of tax and customs risks.

Some of the services and advice we provide in the field of consulting, relate to the following topics:

- Application of the source rules.
- Customs procedures.
- Tariff rebate and non-tariff restrictions and regulations.
- Consultation related to foreign trade issues.
- Reimbursement of contributions on foreign trade.
- Coordinated work with customs agents to verify proper compliance with tariff and non-tariff restrictions on imported goods.

Our experts in the area have extensive experience in litigation in this area, advising our clients against any initiation of verification powers exercised by customs tax authorities, as well as through the processing and substantiation of the means of defense within the administrative procedures in customs matters arising from the importation of goods, as well as the filing of amparo against provisions that are deemed to be Unconstitutional.

REAL ESTATE LAW

At **GLZ ABOGADOS**, we advise our clients in a wide range of real estate operations. Our services in this area

include:

- Potentialization of works. Our services focus on the development of real estate projects, with the objective of finding, through a comprehensive legal strategy, the best exploitation of land use at permitted levels, densities and intensities.
- Real estate consultancy and auditing. Our services focus on verifying that the operations carried out by our clients are duly supported and that they do not suffer legal setbacks, since we understand that the creation of a real estate project begins with the right choice of a real estate property, being for this case the start of a development without finding an attachment to the law could mean a significant blow in its operational flow.
- Negotiation and execution of real estate contracts, taking into account the prevention of risks in their future use and pertinent financing.

For these operations, our specialized services seek the containment of any situations that may affect the development of the project, from its beginning, development and sale to an end user.

- Real Estate Litigation. Our specialized real estate litigation services are comprehensive, either through the defense against the authority of verification visits, nullity trials, such as the defense against suspension, closures and imposition of financial sanctions, all of the above, through the use of the various legal mechanisms for the correct defense in a local and federal venue, and even through the means of constitutional control.
- Land Use and Land Management. Our services focus on finding a comprehensive legal strategy that allow our clients to attain the legal changes sought by the client to a particular real estate property, as well as to advise and find a comprehensive strategy in order to carry out changes and

obtain authorizations for specific land usage and various issues to the territorial order that prevails in a given area.

FOREIGN INVESTMENT AND BUSINESS DEVELOPMENT IN THE U.S.

Our extensive experience with foreign investors who have invested in Mexico allows us to offer clients solutions to secure their transactions in Mexico, through any legally feasible structure, namely:

- Creation of companies under a limited liability scheme.
- Opening of subsidiaries or branches of foreign entities.
- Joint Venture agreements or agreements between shareholders.
- Obtaining government authorizations or permits. Corporate restructurings, conversions, dissolutions, or settlements.

Through our strategic offices in the United States, we also advise our clients in the development of businesses in that country by setting up companies and providing tax advice to have the greatest legal certainty and economic benefit.



LABOR

At GLZ ABOGADOS, we are responsible for the design, promotion and implementation of comprehensive strategies in labor matters, advising national and multinational companies dedicated to the most varied activities, in order to optimize their human and material resources, as well as prevent possible contingencies in labor matters, actions that allow them to make appropriate and safe business decisions.

Within our services in labor matters, we provide the following services:

- Consulting.
- Labor audits.
- Preparation of documents with general working conditions.
- Preparation and negotiation of individual employment contracts and collective agreements.
- Attention of strike sites.
- Attention of subpoenas before the Office of the Defense of Labor.
- Attention of inspections to verify the application of the Federal Labor Act.
- Drafting of confidentiality and non-compete



agreements.

- Development of strategies for the transfer of employees by corporate movements of companies.
- Litigation at a local and federal level.
- Diagnosis and training of human resources personnel in companies.

CONSTITUTIONAL LITIGATION

Proper advice on constitutional litigation requires a new type of lawyer, capable of understanding not only the legal implications of these cases but also public policies, as well as the new legal model of the Constitutional Rule of Law and its impact on the day-to-day practice of law.

- Constitutional Disputes: We advise the Federation, States, Municipalities, as well as state, municipal or federal powers in the elaboration and processing of constitutional dispute claims to combat acts or omissions that involve meddling in the sphere of powers established in the Federal Constitution.
- Actions of Unconstitutionality: We advise groups of legislators or any of the subjects legitimized by the Federal Constitution (political parties, human rights commissions, among others) in the elaboration and processing of actions of unconstitutionality to combat the vices of unconstitutionality of an international law or treaty, either at the local or federal level.
- Amparo Trial: We advise natural and entities in the preparation and processing of amparo trials to combat acts or omissions contrary to the Political Constitution of the United Mexican States and/or international human rights treaties to which the Mexican State is a party, including obtaining suspensions to protect the interests of our clients during the handling of the trial.
- Local Constitutional Litigation: At present, several federal entities have local constitutional control



mechanisms. Therefore, we advise natural and entities, and in general any subject legitimized by the applicable regulations, in the elaboration and processing of means of defense to combat acts or omissions contrary to local constitutions.

IMMIGRATION LAW

Aware of the reality of the global world where, the rotation of personnel at the international level is a constant, as well as the change of residence for the most diverse reasons, at **GLZ ABOGADOS** we advise our clients on the main aspects in matters of migration law, such as:



- Advice on expatriates working in Mexico regarding their proper hiring, as well as Mexican personnel assigned to provide services for foreign companies in other jurisdictions.
- Advice on requirements for attaining a legal resident status in our country, temporarily or definitively or even to acquire Mexican nationality.
- Drafting and filing the necessary paperwork for various types of visas, such as work, investment, business, study, professional internships, etcetera.
- Advice related to changes of nationality, notices to the authorities regarding changes in marital status, domicile and authorized activities of the expatriate, as well as advice for obtaining marriage and adoption permits for expats.
- Interposition of immigration defense mechanisms.

INTELLECTUAL PROPERTY LAW

At **GLZ ABOGADOS** we are mindful of the importance of the value of the intangible assets of our clients, that is why as part of the integral service provided by the Firm, we have specialists in industrial and intellectual property and, therefore, we advise our clients on everything related to the protection and registration of new creations including patents, industrial designs and utility models; plant varieties; traditional and non-traditional distinctive signs such as trademarks, slogans, literary and artistic works, reservation of rights, among others, both nationally and internationally.

Some of the services provided by the Firm in this area are as follows:

- Consulting focused on the prevention and protection of intangible assets.
- Litigation before administrative and judicial authorities

- Searches for trademark background, slogans, domain names, literary or artistic works and reservations of rights, as well as technical searches related to inventions.
- Registration, monitoring and surveillance of all types of intellectual property rights, including patents, industrial designs, utility models, trademarks, literary and artistic works, reservations of rights and domain names.
- Development of strategies for the prevention of intellectual property contingencies, including combating the manufacture and marketing of counterfeit goods.
- Consulting and protection of copyright and related rights
- Negotiation with Collective Societies.
- Consultancy on entertainment law, including among other services, the design of legal strategies for the production of films, series, documentaries, bioseries, as well as for their distribution and national and international marketing.
- Negotiation and recuperation of domain names through the UDRP procedure before the World Intellectual Property Organization (WIPO).
- Protection of confidential information and trade secrets in the commercial and/or labor relations of our clients.
- Preparation of all kinds of contracts related to intellectual property and entertainment law, as well as their registration before the corresponding authorities.
- Advice on franchise matters.

COMMERCIAL COMPETITIONS AND INSOLVENCY PROCEEDINGS

The recent dynamism of the Mexican economy has generated various consequences that undoubtedly affected and continue to affect the normal functioning of trade relations both nationally and internationally.

In this sense, the Mexican commercial competition was designed to deal with corporate insolvency orderly and satisfactorily, not only to protect individual rights, but also to safeguard the social rights that are involved in insolvency proceedings.

In our experience, we have warned that companies with financial problems do not perform before the competent authorities in a timely manner to expose their impending liquidity and insolvency status, the unfortunate consequence of which is the bankruptcy of the Company. On the contrary, those companies that perform before the commercial competition at an early stage benefit from the benefits offered by the insolvency proceedings, since it allows them to preserve their source of business and the trader's Company.

FINTECH

Financial services are evolving and technology is a key enabler. We are specialized in the technology sector, with experience in international IT companies, as well as Fintech companies. In **GLZ ABOGADOS** we have practice and technological knowledge in Blockchain technology, cryptocurrencies and smart contracts.

Experience in the development and review of manuals for the authorization process of Financial Technology Institutions according to the Fintech Law.

If you require advice on technology service contracts, such as cloud services or to digitize your internal legal processes, or if you are looking for advice in your process of developing a Fintech service, we are your best option.

PATRIMONIAL

The goal of **GLZ Abogados** is to define the personal, family and patrimonial relationships of our clients, whether they are individuals or family offices, before any third party so that our clients are duly aware of all the areas of specialization available to them; all of which may aid them to take the best decision or approach to all the situations they may encounter.

Through this area, our clients will receive counseling in various branches of the applicable law, which may include, but not limited to, the following:

- Structuring and implementation of a will, which shall be created according to the specific needs of the client;
- Family law consulting;
- Consulting in inheritances, endowments and/or donations, as well as the elaboration of succession strategies or processes as needed;
- Incorporation of estate trusts and the corresponding follow up;
- Regularization of any property or asset;
- Consultancy in Tax and Accounting law;
- Labor Consultancy;
- Drafting of the corporate/contractual documents necessary for any assignment or amendment of the bylaws and partner's agreements;
- Management and coordination with the Public Notary involved in the process until the latter correct implementation.

LEGAL TRANSLATIONS

Legal translation is a very complex discipline that requires great knowledge not only from a linguistic standpoint, but also a legal. We know in advance that a bad translation can jeopardize your business, your relationship with customers and can have serious legal consequences.

At **GLZ ABOGADOS** we are aware that, at present, businesses cross borders, which is why it is important to us that our clients reach global agreements successfully, guaranteeing them the professional translation of documents that are necessary for them in order to complete these commercial activities without facing the linguistic and/or legal barriers they may incur.

In this area we provide the legal services of translation of the English language into the Spanish language, and vice versa, as well as the translation and certification by official experts in those languages.

CORRESPONDENTS

In order to provide the best service to our clients, both in Mexico and abroad, our Firm has correspondents for the best diligence of all our affairs.

CONTACT

The aforementioned areas are only a few in which **GLZ ABOGADOS** provides its services, which is why, we ask you to contact us in case you require more information, as well as personalized attention on any specific matter.



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