

ANNEX – General Conditions ANDERSEN TAX & LEGAL

These General Conditions are applicable to all the professional services provided by ANDERSEN TAX & LEGAL, and are additional to any specific agreement entered into between the Firm and a client (the **Engagement Letter**), which will prevail in the event of any discrepancy between the two.

In this document: (i) "**Client**" is the recipient of the Engagement Letter and (ii) "**Services**" are the professional services specified in the Engagement Letter.

1. Scope of application

The Parties to the legal relationship created by the provision of services are ANDERSEN TAX & LEGAL and the Client. The Services shall be provided solely and exclusively to the Client, and may not be assigned to third parties or used by any person other than the Client, without the prior express written authorisation of ANDERSEN TAX & LEGAL.

The active party in the legal relationship is ANDERSEN TAX & LEGAL, and it is therefore assigned all the rights and obligations arising from the performance of the professional activity, irrespective of the participation of the professionals and employees through whom the Services are provided.

2. Services

The Services to be provided are services that are standard in legal practice, and comprise only the legal advisory and defence services that are contracted by the Client upon acceptance of the Engagement Letter. The Client understands and accepts that the Services consist solely of judicial and legal advisory services, and do not include any other services, such as commercial, financial or technical advisory services, even when these services could be advantageous to business assessment and decision-making related to the Services to be provided.

The Client may request, and ANDERSEN TAX & LEGAL may recommend, changes to the Services described in the Engagement Letter. Any changes or additional commissions should be agreed upon in writing by both Parties, and will be subject to the terms and conditions set out in the pertinent Engagement Letter.

All decisions regarding the performance, monitoring or implementation of the advisory services, counselling, opinions or recommendations provided by ANDERSEN TAX & LEGAL, within the context of the Services, shall be taken by the Client under its sole responsibility.

3. Involvement of professionals external to ANDERSEN TAX & LEGAL

Unless expressly stated otherwise, the provision of Services shall be limited exclusively to the Spanish jurisdiction.

In the event that a firm not belonging to ANDERSEN TAX & LEGAL or a professional external to ANDERSEN TAX & LEGAL participates in the provision of the Services, the following will apply, unless expressly agreed upon otherwise: (i) the involvement of ANDERSEN TAX & LEGAL in the case in question shall be limited to contacting with and coordinating the external professionals; (ii) the professional services relationship shall be established directly between the Client and each of the external professionals; (iii) ANDERSEN TAX & LEGAL fees shall be independent of the external professionals' fees, and; (iv) ANDERSEN TAX & LEGAL shall accept no liability whatsoever for the advisory services provided to the Client by the external professionals.

4. Engagement team

Notwithstanding the fact that the Engagement Letter specifies the professionals who will be assigned to the Client or engagement in question, ANDERSEN TAX & LEGAL may, when it deems it appropriate, replace any of the professionals or modify the number of professionals or employees assigned to the Client or engagement.

5. Fees and expenses

The fees for the provision of Services to the Client shall be the fees established in the Engagement Letter, in accordance with the quantification methods established therein.

The Client undertakes to pay ANDERSEN TAX & LEGAL the fees within the stipulated period and in accordance with the agreed-upon method of payment, as well as any expenses that ANDERSEN TAX & LEGAL may incur, and the applicable taxes.

If, during the performance of the Services, ANDERSEN TAX & LEGAL believes that the fees will exceed the initial estimate, it will notify the Client before undertaking any additional commissions.

Unless specified otherwise, the estimated or budgeted fees are stated net of VAT and of any other indirect taxes that are applicable, which will be included in the invoice as separate items.

The fees do not include any reasonable expenses that may be incurred by ANDERSEN TAX & LEGAL during the provision of the Services, and they must be reimbursed by the Client. Any other services that are additional and complementary to the Services (such as court representatives, notaries, registries, or the management of announcements in the press and official gazettes, among others) shall be arranged and paid directly by the Client. Notwithstanding the above, these services may be arranged and paid for by ANDERSEN TAX & LEGAL on behalf of the Client, when the Client so requests. However, under no circumstances shall ANDERSEN TAX & LEGAL be obliged to advance funds to the Client, pay any expenses or services, or make any advance payments on behalf of the Client unless the Parties have entered into a prior agreement to this effect.

All the fees and expenses must be paid even when the transaction or commission to which the Services refer is not completed successfully, without prejudice to the terms established in the Engagement Letter.

Client's obligation to pay the fees and expenses to ANDERSEN TAX & LEGAL is separate from any right which the Client may be entitled to with respect to third parties as a result of the Services provided. Therefore, and among other potential situations, in the event of judicial or legal proceedings where the other party is ordered to pay court costs, such an order will not exempt or release the Client from its obligation to pay ANDERSEN TAX & LEGAL the fees and expenses it has incurred.

6. Billing and payment

Unless the Parties expressly agree otherwise, the invoices issued by ANDERSEN TAX & LEGAL shall be payable on demand, in the currency and on the terms and conditions contained therein. ANDERSEN TAX & LEGAL reserves the right to charge late-payment interest on invoices that are not paid by their due date.

In the event that the Client fails to pay an invoice ANDERSEN TAX & LEGAL may, after having given written notice and in accordance with the professional rules and code of ethics that regulate its activity, suspend all the Services being provided to the Client, and the Client will not be entitled to bring any type of claim or complaint for such suspension, or for any damage caused thereof. In the event of a suspension of services, ANDERSEN TAX & LEGAL will always have the right to bill the Client its fees for the services provided up to the date of the suspension.

If the Client requests the provision of Services for companies it controls or for any other third parties, or in any other situation in which the legal costs are borne by third parties, ANDERSEN TAX & LEGAL will invoice the company or third party directly, although the Client shall be liable for the payment of any fees that have not been paid by their due date.

7. Information, documentation, and confidentiality

ANDERSEN TAX & LEGAL will ask the Client to provide it with all the information and documentation that, in its opinion, may be necessary for the proper and efficient provision of the Services.

The Client affirms and declares that it is duly authorised to send the documentation and information to ANDERSEN TAX & LEGAL, and shall hold ANDERSEN TAX & LEGAL harmless from any third-party claim arising from the access to the information or documentation sent by the Client or at its request.

ANDERSEN TAX & LEGAL's non-disclosure duty with respect to the information and documentation received from the Client will not apply to the Client's representatives and contact persons, or to any of the Client's other professional advisers who may be involved in the same case, unless the Client gives instructions to the contrary or sets restrictions. Information that must be included in a lawsuit and/or contract, including any drafts, will not be considered to be confidential information.

Once the provision of Services has been completed, ANDERSEN TAX & LEGAL shall return to the Client all the original documentation in its possession that is related to the Services or to the specific commission to which the Services refer, after the Client has given ANDERSEN TAX & LEGAL written notification of the terms on which such return is to be carried out.

The Client authorises ANDERSEN TAX & LEGAL to keep a copy of any of the information and documentation it has provided during the performance of the Services for the length of time ANDERSEN TAX & LEGAL sees fit, subject to ANDERSEN TAX & LEGAL's duty of non-disclosure.

The Client specifically authorises ANDERSEN TAX & LEGAL to tell third parties about the advisory services it has provided, in order to attest to its services and professional experience.

The Client authorises ANDERSEN TAX & LEGAL to destroy all the documentation in its files related to the provision of Services within a period of one year, starting from when the provision of Services has been completed. The Client exempts ANDERSEN TAX & LEGAL from the obligation to store or safeguard the documentation for a period longer than the one specified above unless there is an agreement to the contrary, as referred to in the preceding paragraphs.

8. Communications

The Client accepts any unencrypted electronic means as valid for the flow and exchange of documentation, information and, in general, as a channel of communication with ANDERSEN TAX & LEGAL for the provision of the Services.

By mutual agreement, the Parties may establish additional security measures and procedures for the sending and exchange of information and documentation that are considered to be extremely important or sensitive.

9. Conflicts of interest

ANDERSEN TAX & LEGAL provides services to a large number of clients, both Spanish and foreign, in a very broad range of specialities and fields.

Consequently, ANDERSEN TAX & LEGAL has established internal procedures to identify and verify potential conflicts of interest. However, if the Client becomes aware of any circumstance that may, in its opinion, give rise to a conflict of interest, it should immediately inform ANDERSEN TAX & LEGAL. Similarly, ANDERSEN TAX & LEGAL will immediately inform the Client when it becomes aware of any conflicts of interest that may arise due to foreseeable or unforeseeable circumstances.

10. Statutory compliance

ANDERSEN TAX & LEGAL has the obligation to comply with the legislation in force on anti-money laundering and the financing of terrorism.

In compliance with its obligations under this law, ANDERSEN TAX & LEGAL is obliged to identify (and verify the identity) of its clients, its clients' agents, and their powers. The Client undertakes to collaborate with ANDERSEN TAX & LEGAL fully and honestly, and provide as much of the information as may be necessary and required for this purpose (both from the Client and, when applicable, from its shareholders, partners, participants, directors, related persons, etc.). Furthermore, the Client expressly authorises ANDERSEN TAX & LEGAL to take all the verification measures it deems necessary.

With respect to the obligation to identify beneficial owners, on signing this Engagement Letter the Client shall declare that it does not have any partners who own more than 25% of the capital or voting rights or, if this were not the case, it shall give ANDERSEN TAX & LEGAL a list of the partners who own more than 25% of the capital or voting rights.

ANDERSEN TAX & LEGAL is committed to preventing and pursuing corruption. Consequently, in the event that the Client offers any presents, payments, benefits or advantages to third parties and/or ANDERSEN TAX & LEGAL, such conduct will be sufficient grounds for the immediate termination of the contract, when it may be considered to be a criminal activity.

ANDERSEN TAX & LEGAL is also obliged, pursuant to law, to inform the Spanish Financial Intelligence Unit (SEPBLAC) of any facts or transactions, including attempted ones, whenever there is a suspicion or certainty of money laundering or terrorist financing, and should not execute any such transactions.

11. Termination

The Client may terminate the provision of Services at any time, and will not have to give a reason for its decision.

ANDERSEN TAX & LEGAL may terminate the provision of Services in progress (or refuse to handle one or more specific commissions) at any time, on the grounds of loss of trust, ethical reasons, or reasons of any other kind, subject to the professional rules and code of ethics that regulate its activity. In this case it should give reasonable advance notice.

The Client shall, at all times, be obliged to pay to ANDERSEN TAX & LEGAL the fees and expenses that have accrued up to the date of termination of the Services.

After the provision of the Services has been terminated, ANDERSEN TAX & LEGAL will not be obliged to provide the Client with any additional services, or with any opinions, recommendations, counselling, or advice on any legislative changes or other events that take place after the termination.

12. Diligence and professional liability

ANDERSEN TAX & LEGAL accepts full liability for the Services provided in its name or by professionals or employees belonging to the Firm, whether they are partners, employees, consultants, or third parties included in the engagement team.

ANDERSEN TAX & LEGAL undertakes to perform the professional services referred to in the Engagement Letter with due professional competence and diligence, within the context of the services and/or work performed.

ANDERSEN TAX & LEGAL shall be liable to the Client for damage or loss caused to the Client for reasons attributable to ANDERSEN TAX & LEGAL or its professionals and employees, when such damage is the result of wilful intent or gross negligence.

Other than in the above cases, the Client accepts that ANDERSEN TAX & LEGAL will only be liable for damage or loss caused to it as a direct consequence of ANDERSEN TAX & LEGAL's failure or partial failure to perform the Services, in which case the total maximum liability of ANDERSEN TAX & LEGAL will be for a sum equivalent to twice the amount of the fees that have been paid. However, in the event of a binding court sentence declaring that such damage and loss were caused by wilful intent or gross negligence by the Firm, the above limit will not be applicable.

If the Services described in the Engagement Letter are recurring services, the fees for establishing the above limit shall be the fees that have been paid in the year underway.

The Services to be provided and the opinions, advice, and decisions made by the Firm will be based on the information that it has been given by the Client. ANDERSEN TAX & LEGAL assumes that all such information is accurate and complete, and that consequently it will not have to verify whether it is authentic or sufficient, or conduct any inquiries outside the remit of the engagement. The Client undertakes to provide the Firm with the information it requires and, in general, to collaborate in any way necessary to ensure the correct performance of the Services.

Other than in the above cases, the extent of ANDERSEN TAX & LEGAL's liability will be limited to the liability that is established in the terms of the relevant Engagement Letter. Under no circumstance shall ANDERSEN TAX & LEGAL be liable for damage arising from or caused, either wholly or in part, by misrepresentation, concealment, or any other conduct by the Client that constitutes wilful misconduct, negligence, or a breach of the principle of good faith, nor will it be liable for any breaches of contract that take place for reasons outside of its reasonable control.

ANDERSEN TAX & LEGAL does not accept any liability for any legislative or jurisprudential changes which affect the Services, but which are brought in after the Services have been completed. Nor does it accept any liability for such changes in the event that the provision of Services has begun but the advisory criteria adopted cannot be altered, although in this case it should inform the Client immediately.

The partners, employees, and consultants of the Firm do not assume any personal liability with respect to the Client.

13. Data protection

In the event that, as a result of the services established in this Proposal, ANDERSEN TAX & LEGAL has access to the Client's personal data, ANDERSEN TAX & LEGAL will process them in accordance with the provisions of current legislation on data protection. For these purposes, the Firm may be considered as the Data Controller or Entity Charged with the Control of Data, depending on the functions it performs in relation to the processing of the data.

If the Proposal is accepted by the Client, their data will be used for the correct management and provision of the Services, based on legitimate interest, as well as to send them information by any means about promotions, information, products or services related to the activity of the Firm and considered of interest to them, for which the Client gives their express, free, informed and unequivocal consent.

In accordance with the provisions of the Personal Data Protection Act, taking into account the reserved nature of the data, documents and information held by the Client and which, where appropriate, may be known to ANDERSEN TAX & LEGAL as a result of the execution of the Proposal, ANDERSEN TAX & LEGAL undertakes that said data will remain secret and will comply with the security measures established internally, by law or as established by the Client for this purpose.

ANDERSEN TAX & LEGAL undertakes to take the necessary measures with respect to its employees to ensure that they are informed of the need to comply with the obligations incumbent upon them and which they must therefore respect.

Insofar as the Data Controller, ANDERSEN TAX & LEGAL undertakes to process the personal data to which it has access only in accordance with the instructions given by the Client for this purpose.

The processed Client's data may be, depending on the information that the Client provides to the Firm, of an identifying nature, data on personal circumstances, postal or electronic address, IP address, commercial information, economic data, social circumstances, academic and professional data, job, financial, mutual or insurance data, or other data provided to us according to the needs of the service to be provided. Such data may be transferred to other offices or entities of the group within the Andersen Global organization, and may be the subject of other assignments provided for by law and international data transfer, all subject to the terms of the law.

The signatory may exercise his or her rights of access, rectification, cancellation, opposition, suppression, information, limitation of treatment and portability by contacting ANDERSEN TAX & LEGAL, in its capacity as the party responsible for the file, by sending the corresponding request by post to the Data Protection and Privacy Department of ANDERSEN TAX & LEGAL, calle Tuset 23, 08006 Barcelona, indicating in both cases his or her name and surname and attaching a photocopy of his or her National Identity Document; in addition, he or she may lodge complaints regarding these matters with the Spanish Data Protection Agency www.agpd.es.

Once the professional relationship between the Client and the Firm has ended, the former may request the latter to destroy any personal data provided, except for those that must be kept by law.

For further information on the data retention periods and related matters, please consult the Privacy Policy, updated in the current version at any time, on the website www.andersentaxlegal.es.

14. Intellectual property

The intellectual property rights over the documentation generated and the original ideas conceived during the performance of the Services shall be held by ANDERSEN TAX & LEGAL.

ANDERSEN TAX & LEGAL may use, although solely for its own internal use, all the documentation created by the Firm during the performance of the Services. The Client may not distribute it or allow any other party to access it, without the express prior written consent of ANDERSEN TAX & LEGAL.

The Client exempts ANDERSEN TAX & LEGAL from the obligation to store or safeguard the documentation for longer than one year.

15. Entire Agreement

These General Conditions replace and render null and void any earlier agreement between the Client and ANDERSEN TAX & LEGAL. Unless otherwise agreed upon by the Client and ANDERSEN TAX & LEGAL, these General Conditions represent the entire agreement reached by the Parties in relation to the professional services engaged, and shall generally be supplemented by one or more Engagement Letters which, among other points, will include the specific services to be provided, the team responsible for doing so, and the fees charged.

These General Conditions are also available in English. In the event of a discrepancy, the Spanish version will prevail.

16. Governing law. Jurisdiction

The Engagement Letter and these General Conditions will be governed by Spanish common law. In the event of litigation or a dispute arising between the Parties as a consequence of the interpretation, execution, performance or breach of their terms and conditions, the Client and ANDERSEN TAX & LEGAL expressly submit to the jurisdiction of the Courts and Tribunals of Barcelona, waiving any other jurisdiction that could correspond to them.