

Proposal for professional services issued to:

INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNA

October 2018

Issued for:

Camille Jean Pierre Manel Juan Antonio Moreno Rodríguez INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNA Corazón de María, 8, 7ª. 28002 Madrid

Issued by:

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Audit / Tax / Advisory

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Index

1.	Our understanding to your requirement	3
2.	Project Objectives	5
3.	Methodology	6
4.	Our firm	8
5.	International presence	8
6.	Fees	9
7.	Independence and confidentiality	9
8.	Other aspects	10
9.	Conformity and acceptance of the proposal	12
	Annex ICurriculum Vitae	13



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Madrid, October 1st 2018 ICCAT

Directed to Mr. Camille Jean Pierre Manel

We are pleased to attach the proposal of professional services of our firm to the International Commission for the Conservation of Atlantic Tuna, prepared in accordance with the conversations previously held with you.

We have tried to briefly summarize all the points that we think are important, in order to facilitate decision-making.

Again, our principle of working "without surprises" implies that we must be attentive to your needs. Therefore, do not hesitate to contact us for any concerns regarding our proposal. We hope that this is the occasion to generate a valuable professional relationship with you.

Kind regards,

D. José Manuel Gredilla Presidente Jose.gredilla@crowe.es

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Dña. Loreta Calero Pérez Socio, Compliance Loreta.calero@crowe.es

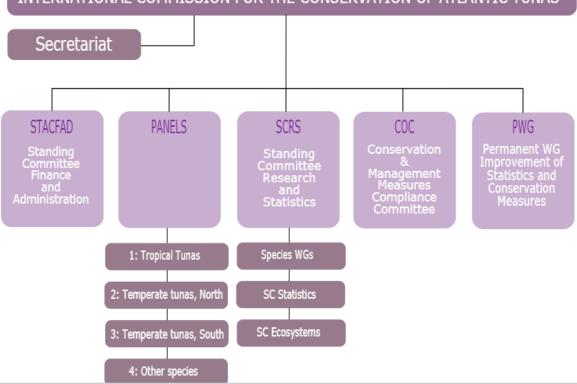


1. Our understanding to your requirement

The International Commission for the Conservation of Atlantic Tunas (hereinafter, ICCAT), is an intergovernmental fisheries organization charged with meeting the objectives proposed in the International Convention for the Conservation of Atlantic Tunas of 1966 that emerged during the days of the Plenipotentiary Conference in Rio de Janeiro from May 2 to 14, 1966. Currently, there are 52 Contracting Parties.

Regarding its structure, the ICCAT is formed by:

- Standing Committee on Finance and Administration (STACFAD).
- Standing Committee on Research and Statistics (SCRS).
- Subcommittees.
- Committee on Compliance with Conservation and Management Measures (COC).
- Permanent working group for the improvement of ICCAT statistics and its conservation standards (GTP).
- Permanent working group to improve the dialogue between fishery managers and scientists (SWGSM).
- Other groups

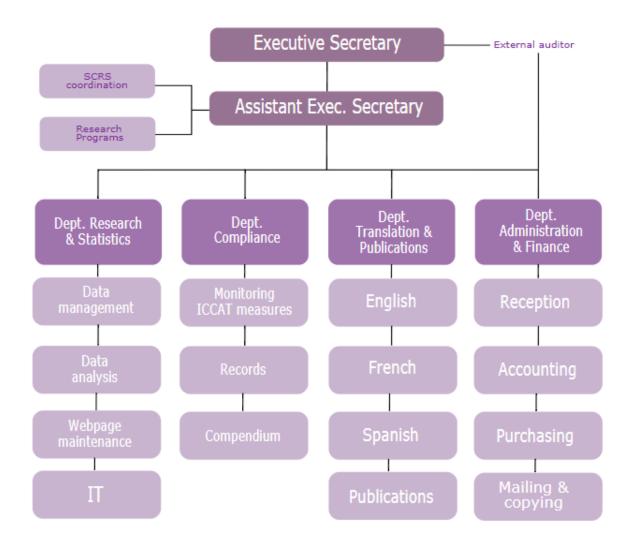


INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNAS



ICCAT collects fishery statistics among its members and among all entities that fish these species in the Atlantic Ocean, coordinates research (including stock assessment), on behalf of its members, develops advice on science-based management and provides a mechanism for Contracting Parties to agree on management measures and make relevant publications.

With regard to the ICCAT Secretariat, it facilitates the work carried out by the Commission performing administrative and coordination functions of the Commission. The organization of the same is determined by aspects such as the mandate of the Commission, the number of personnel and the classification and experience of the staff. Due to these factors some staff members perform different tasks related to various departments. Its organization chart is as follows:





CROWE appreciates the opportunity provided by this proposal of professional consulting services to ICCAT, for the analysis and diagnosis of the current situation of the professional profiles and workload of the Secretariat, as well as the review of the evaluation procedure of its personnel, all in accordance with the provisions of current applicable regulations.

In accordance with the above, the findings and recommendations detected by CROWE will be exposed in a "Diagnostic Report", which will include an analysis of the professional profiles and volume of the workload of the Secretariat, detailing the adjustments that would be necessary to carry out in the Commission regarding this parameter, and the evaluation of the staff evaluation process implemented in it, thus complying with the provisions of the regulatory regulations.

2. Project Objectives

:

The team of experts of Crowe will conduct an information survey and carry out an analysis and diagnosis of the current situation of the International Commission for the Conservation of Atlantic Tunas with respect to a series of parameters related to the management policy of the organization in relation to human resources, specifically what concerns

- 1. Profile of the staff members and workload of the Secretariat.
- 2. Personnel evaluation process.

All this will be carried out in accordance with the provisions of the regulatory rules of the Commission and applicable regulations; as well as, following the methodology that will be exposed in the next section of this proposal.

Our proposal is mainly focused on the realization of a professional assignment to review, analyze and evaluate the state of compliance with current and regulatory ICCAT regulations regarding the professional profiles of the Secretariat, workloads (current and future) of the same, as well as the staff evaluation process.



3. Methodology:

The project will be developed following the present scheme of work:

Analysis and Description of Jobs (ADJ): consisting of a process of identification through observation, interviews with staff and the study of the following factors:

- Functions and tasks of the job.
- Resources and tools used for the job.
- Description of the environment and working conditions.
- Product / Service expected from the work performed.
- Competencies required for the position and qualification level (Skills, knowledge, skills and responsibilities required of the worker for the satisfactory execution of the occupation).
- Other relevant elements to consider to perform the position.

Likewise, in addition to the above, in the analysis of the various profiles of the ICCAT staff members, the regulatory regulations will be taken into account, as well as the Statutes and Staff Rules of the International Commission for the Conservation of Tuna Atlantic; Staff Rules of the United Nations; Scheme of Current Wages published by the United Nations and facilitated by the International Civil Service Commission; among other.

The detailed analysis indicated above will allow the CROWE experts to identify possible barriers or support from the environment that could limit or, on the contrary, favor the performance of a worker.

Once the job has been analyzed, a description of the work position and the profile of work demands will be made.



II. Description of Job Position and Profile of Job Requirements:

- Making a detailed, structured, orderly and systematic exposure to the workplace.
- Determination of the requirements required for the effective performance of the job.
- Evaluation of professional profiles based on the labor competencies of the members of the ICCAT Secretariat and their ability to carry out effectively the work activities that comprise the job position to be performed.

Job

- Abilities, competences, knowledge
- Tasks and functions
- Conditions and work enviroment
- Calification Level
- Requirement Level
- Utilization of resources
- Products
- Other Elements

Candidate's Profile

- Labour competence (hard and soft skills, knowledge and experience, attributes and actitude)
- External Factors (barriers and supports)

III. Analysis of the Workload of the Secretary:

- Analysis of the workload of the members of the ICCAT Secretariat, both current and scheduled, depending on the volume of work.
- Diagnostic on the need or not to make adjustments of the workload of the Secretariat for an efficient operation of it.

IV. Review of the personnel evaluation process:

Levels	Content	Туре
1	Result of the superior unit (address, department, dependence)	Objective
2	Result of the unit in which the personnel is integrated (teams, unit, etc.)	Objective and subjective (individual adjustments, attitude, perssonalization of the results in the unit)
3	Compliance of Schedules	Objective
4	aptitude: adaptation to the position, adaptation of their training, effective contribution to compliance with instructions, capacity for collaboration, management capacity and personnel management. Performance Quality	Subjective
5	aptitude: adaptation to the position, adaptation of their training, effective contribution to compliance with instructions, capacity for collaboration, management capacity and personnel management. Performance Quality	Subjective



4. Our Firm

We have a team of professionals formed by economists, lawyers, consultants and engineers, distributed throughout the Spanish geography, with offices in Madrid, Barcelona, La Coruña, Valencia, San Sebastian and Vigo. Our organization acts under a common direction, applying the values and standards of Crowe Global, and occupies a position among the ten largest companies worldwide.

Our goal is to help clients achieve excellence in their business operations we are known for our personal service to private and public sector companies in all areas and the creation of an international reputation in the areas of audit services, consulting and fiscal. For this, we have the most advanced technology and tools and we have a multidisciplinary team with extensive professional experience.

Factors such as confidentiality, a proven technology, independence and a proprietary methodology characterized by its flexibility, combined with a firm commitment to service and customer service with the highest quality standards, allow us to maintain relationships of trust and commitment, generating value sustained over time.

5. International Presence

Crowe Global is one of the ten largest auditing and consulting firms in the world with over one hundred years of experience. It currently employs more than 30,000 professionals in more than 130 countries from all continents of the world, and its members work together to cover a wide variety of specialties in auditing, consulting, tax and legal.

Currently Crowe Global is an organization recognized as one of the best in the search for comprehensive and effective business solutions with international competitive capacity, and is differentiated by its close contact with its customers and the execution of its services in the timeframe required and agreed.





6. Fees

The project fees are estimated considering the execution of the different phases as a whole; as well as, depending on the actual hours of dedication invested in the realization of the work and the category and professional experience of the people assigned and involved in it.

All of this, in accordance with the scales established by our firm and in accordance with the experience obtained in carrying out similar tasks to the one that is the object of this proposal, in this sense, we estimate:

Fases / Actividades	
 Jobs and Personnel Analysis 	
 Description of the job and profile of the job requirements. Analysis of the work load. Review of the staff evaluation process. 	
FEES	7.400,00

To this amount will be added the expenses that we incur on your account, as well as the corresponding VAT.

Our fees will be billed:

- a) 50% with the agreement of the proposal.
- b) The remaining 50%, with the completion of the project.

7. Independence and Confidentiality

Crowe Advisory SP, S.L. guarantees its total independence and confidentiality in the development of the work. We are obliged to keep secret all the information, matters, documents and data to which we have access during the performance of the work, as well as the report we issue.

Our independence and confidentiality are basic premises of our professional ethical code.

Our professionals maintain a commitment to objectivity, confidentiality and professional secrecy in accordance with the laws and regulations of our profession.

In order to provide the services covered by this letter of order, we are authorized to disclose confidential information, including tax, to experts of our organization in those matters that were necessary, extending to these experts the obligation of professional secrecy.



8. Other aspects

Clauses derived from legal obligations:

Occupational hazards

The contracting entity and the auditor will be responsible for complying with the obligations regarding business coordination established in article 24 of Law 31/1995, of November 11, on Prevention of Occupational Risks, as well as the provisions that develop and complement it for guarantee the highest levels of security and protection against occupational risks.

For this reason, each of the contracting parties will make available to the other the information and give the appropriate instructions in relation to the existing risks, as well as the corresponding prevention and emergency measures, in the workplace where case the professionals of the contracting parties, assigned to the agreed services, move and, in general, comply with the provisions of the regulations on the prevention of occupational risks.

Data Protection

In accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and the Council, we inform you that the contact person data that you provide us during the provision of the services subject to these general conditions will be incorporated to the file called "Clients" owned by Crowe Advisory SP, SL with address at Paseo de la Castellana, 130, 7th floor, 28046 Madrid.

The purpose of the collection of your data is to offer and manage the services covered by this contract and provide, where appropriate, economic, accounting or legal information that may be of interest, being the only recipients of your data Crowe professionals, responsible for carrying out these functions. Given the purpose of the file, the data provided will be kept throughout the duration of this contract plus the time required by applicable regulations.

In any case, we inform you that in accordance with the applicable legislation may exercise the following rights: rights of access, rectification, cancellation and opposition; rights to request the deletion of data or the limitation of their treatment; right to oppose treatment; the right of data portability.

All this must be done through communication to Crowe Advisory SP, S.L. to the address indicated above or by telephone by calling +34 91 451 70 30 or sending an email asoportelopd-madrid@crowe.es to Maximiliano Tagua. Also, in accordance with the



provisions of Article 7 RGPD we inform you of your right to withdraw consent at any time, without affecting the legality of the treatment based on the consent prior to its withdrawal.

In relation to the provision of services subject to this letter of order, we inform you that the processing of personal data that may be accessed during the duration of the same, will not be applied or used for a purpose other than that provided for in The agreed services will not be communicated to other people, except for what will be explained in the following paragraph. Likewise, we inform you that the files that contain data of a personal nature will be implemented and maintained the security measures, of the technical and organizational nature necessary to reach the level of security required, all in accordance with the provisions of articles 5 and 32 of the GDPR, as well as in any other standard that complements, modifies or repeals in the future.

Also, by signing this contract they expressly authorize Crowe to subcontract with third parties the custody of the backup copies of the data and the maintenance of the servers, where the information is maintained, which will be subject to comply with the same measures of security mentioned in the previous paragraph.

Once the agreed services are completed, we will proceed to destroy or return the personal data obtained during the execution of the services, regardless of the support or document in which they are recorded, without prejudice to the provisions of article 28 of the RGPD. However, we are authorized to keep those data strictly necessary to justify the provision of professional services in the event that it was questioned and for the time legally established.

Finally, if they consider that the rights recognized in the RGPD have been violated, they have the right to communicate it, in order to present a claim to the supervisory authority on its behalf, so that it exercises the right to judicial protection on behalf of the interested parties.

Mediación y sometimiento a la jurisdicción competente

Para la resolución de los conflictos que puedan surgir en la aplicación o interpretación del presente contrato, ambas partes acuerdan su sometimiento al sistema de mediación. Si no fuere posible solucionar el conflicto a través del sistema de mediación, las partes se someterán a la jurisdicción de los Juzgados y Tribunales de Madrid, renunciando, en su caso, al fuero que pudiera corresponderles.



9. Conformity and acceptance of the proposal

The information contained in this proposal is confidential and is only shared for commercial purposes.

We are finally at your disposal to make the clarifications and / or extensions that you consider necessary, at the same time we appreciate the trust with which we are distinguished. We take the opportunity to greet you with the highest consideration. For any questions about the proposal, contact any of the following email addresses: loreta.calero@crowe.es.

In case of compliance with the terms set forth herein, we would be grateful if you would return the signed copy to us duly signed.

We are pleased to have the opportunity to provide our professional services and we assure you that we will devote our greatest attention to this work and we hope that this proposal meets your expectations and we remain at your disposal to answer any questions or provide any additional information you may wish.

We sincerely appreciate the opportunity you have given us to present our professional services. Rest assured that we will put all our effort into offering you a service of the highest quality, backed by all the technical and human resources available to our organization.

Sincerely,

Dña. Loreta Calero Pérez Socio, Compliance loreta.calero@crowe.es

Recived and in agree INTERNATIONAL COMMISSION FOR THE CONSERVATION OF ATLANTIC TUNAS Octubre de 2018 Firma y sello de la entidad Anexo I Currículum Vitae

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Jose Manuel Gredilla Bastos CROWE Partner, Audit and Consulting

Paseo de la Castellana, 130 – 7^a plt 28046 Madrid Tel. + 34 914 517 030 jose.gredilla@crowe.es



Experiencia

- Professional career lasting more than 34 years in professional auditing and consulting services.
- As a member of the Institute of Chartered Accountants of Spain, carrying out various coordination and advisory activities within both the Public and Private sectors in Spain.
- Participation in judicial, arbitration and mediation proceedings as an expert in the financial-financial proving areas of correspondents.
- Founding member of Gredilla Muráis Sanchez de la Peña SRC firm in which he started as a manager and became a partner later.
- Managing Partner of Audit of ATD Auditores S.L.
- Managing Partner of Auditors España SLP. At present, he also holds the position of president of the firm.

Education

- Bachelor in Economic and Business Sciences from the Complutense University of Madrid.
- Auditor Jurado de Cuentas (1983).
- Master's Degree in Business Administration and Management from the Instituto de Empresa (1985).

Publicatioins and Presentations

- Regular speaker in economic and accounting forums, as well as in Audit, Accounting and other seminars such as Money Laundering and Transfer Pricing.
- Speaker in training courses for internal and external Audit Managers.



Loreta Calero Pérez International Partner - Liaison Partner

Paseo de la Castellana, 130, 7ª planta. 28046 Madrid Tel. + 34 914 517 030 loreta.calero@crowe.es



Resumen profesional

Loreta is International Liaison Partner at Crowe in Spain. She leads the Advisory Practice and is in charge of the Governance, Risk Compliance, IT Advisory and Business Transformation activities.

Experience

- Since 2013 Loreta is an International Partner (ILP) of Crowe Spain and is responsible for moving the strategy of Crowe International locally. She is also a member of the Board of Directors of Global and member of the global strategic committee of the firm.
- She is a partner in charge of Consulting, having led several Regulatory and Regulatory Compliance projects, from her most formal aspect, understanding of the environment and elaboration of procedures, to its effective implementation, follow-up process and reports to the different regulators.
- Within the structured finance area, Loreta advises various funds on both strategic and compliance aspects. Her most recent experience in this field consists of the financial restructuring of a business group quoted on the Madrid Stock Exchange as well as advice on the alternative financing process of said group.
- She is a member of the Risk Steering Committee of Crowe International where he represents EMEA.
- In the teaching area, she teaches Corporate Compliance in both the Master of Corporate Defense at the International University of the Canary Islands and the ICJCE Consulting Master, and is a regular speaker on this subject in various forums, such as the Spanish Association of Foundations or the Institute of Chartered Accountants.



She actively participates in various committees and working groups, including the Presidency of the Innovation and Technology Committee at the Institute of Chartered Accountants of Spain, which he has held since 2006 and has been a member of the XBRL Taskforce committees. the Federation of European Accountants and Experts (FEE) (2006-2012), European Federation of Accountants and Auditors (EFAA) Expert Group of the European Federation of Accountants and Auditors for SMEs

Education

- Degree in Business Sciences.
- Auditor (ROAC nº19866)
- Certified Internal Auditor (CIA).
- Degree in Business Administration from the University of Manchester.
- Master in Audit of Accounts by the UAH.
- Audit Expert in the Public Sector registered in FIASEP.
- Accounting Expert registered in the Register of Accounting Experts (REC).
- Civil and commercial arbitrator registered in the ICJCE.
- Mediator registered with the Spanish Association of Mediators.
- Expert in Prevention of Money Laundering registered in the Sepblac.
- Member of ACAMS (Association of Certified Anti Money Laundering Specialists).
- Leadership and High Performance Course at Esade (2016).

Filiation

- Member of the ROAC.
- Member of the Institute of Internal Auditors.
- Member of ACAMS.
- Expert in Money Laundering Prevention.
- Member of EJE & CON, Government and Public Sector Group.



Tamara Silva Pelayo Senior Advisory & Forensic Consultant

Paseo de la Castellana, 130, 7ª planta. 28046 Madrid Tel. + 34 914 517 030 tamara.silva@crowe.es



Experience

- Cremades & Calvo-Sotelo Lawyer in practice
 - She participated in the Departments of Commercial Law, Civil and Criminal Procedure, as well as in the area of Administrative Law and Criminal Law.
- ADR lawyers Lawyer and economist.
 - She worked in the Department of Commercial Law performing works of: joint ventures drafting contracts, mergers, corporate. In the Civil Department making claims of debt, payments, family, town planning, mortgage procedures. Bankruptcy. Banking. Labor Law: specialization in business restructuring, collective bargaining, economic reports on business problems and solutions. Fiscal: national and international taxation. Criminal Economic and Administrative Litigation
- Accenture Specialist consultant in recovery of Financial Assets.
 - Analysis of financial debts and financial assets of the banking sector. Consultancy. Preparation of necessary documentation for the filing of legal claims. Procedures of foreclosures.
- LENTISCO Lawyer and Economist
 - She served as Head of the Legal Department, performed Criminal Compliance, consultancy and procedural work.
- Currently, he serves as a Senior Consultant Advisory & Forensic in Crowe, where he performs functions in the field of consulting & forensic, forensic work, bankruptcy and various projects of internal audit of companies.



Education.

- Degree in Law, with honors in subjects of Criminal Law and Procedural Law (University of Salamanca).
- Degree in Business Administration and Management (University of Salamanca).
- Master's Degree in Business Legal Advice (Villanueva University Center associated with the Complutense University of Madrid).
- Executive Master Advocacy Skills Improvement (Higher Institute of Law and Economics).
- Master in International Law (Higher Institute of Law and Economics ISDE).