



Collaboration proposal for the analysis of capabilities



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Dear Sirs,

We are pleased to submit for your consideration our professional services **proposal** (hereinafter "the Proposal") for **the analysis of capabilities in the International Commission for the Conservation of Atlantic Tunas** (from now on, the Commission or ICCAT).

This proposal has been produced on the basis of the information provided on the Request for Quotation document submitted by you and our previous **experience** to develop this kind of projects.

Let us thank you for giving us the opportunity of submitting this professional services proposal. Rest assured that we will do our best to offer you an **effective service**. In case of deserving your trust, we commit ourselves to carry out the work with the highest **quality standards** and in the **foreseen terms**, assigning for it our **best professionals** and proposing recommendations that can contribute to improve their procedures.

With this proposal we would like to **confirm** the **scope and purpose** of our professional intervention, as well as the degree of our **responsibilities** in carrying out the work.

Hoping that this proposal meets your expectations, we remain at your disposal for any information you may require.

Kind regards,



Jaime Romano



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1. Background

- **The International Commission for the Conservation of Atlantic Tunas** is an inter-governmental fishery organization responsible for the conservation of tunas and tuna-like species in the Atlantic Ocean and its adjacent seas. Currently, there are 52 Contracting Parties and any government that is part of the United Nations (UN) can join.
- **It was born in 1996 during the days of the Plenipotentiary Conference for the Conservation of Atlantic Tunas.** Its headquarters are located in Madrid and the official languages are Spanish, French and English.
- ICCAT compiles **fishery statistics** from its members and from all entities fishing for these species in the Atlantic Ocean, **coordinates research**, including **stock assessment**, on behalf of its members, develops **scientific-based management advice**, provides a mechanism for Contracting Parties to agree on **management measures**, and produces **relevant publications**.
- **The establishment of fishing quotas that order the activity is of vital importance** for the economy of the fishing areas in which the tuna is caught, in Spain both Andalusia and the Basque Country and the Canary Islands would be examples.

2. Objective and Scope



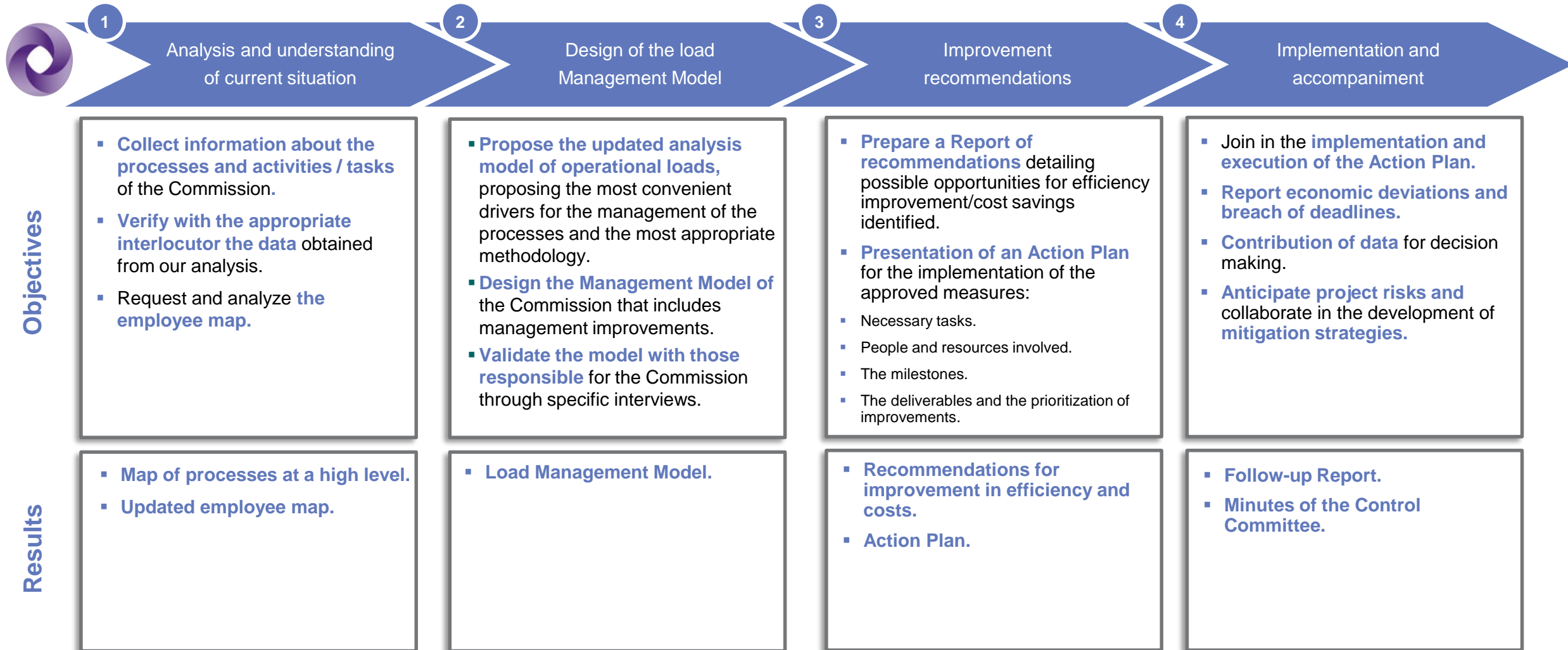
In this context, the **objective** of the proposal is to analyze the capabilities and profiles of the Commission's employees in order to identify indicators that serve for decision making and opportunities for improving efficiency.

The **scope** of this project includes:

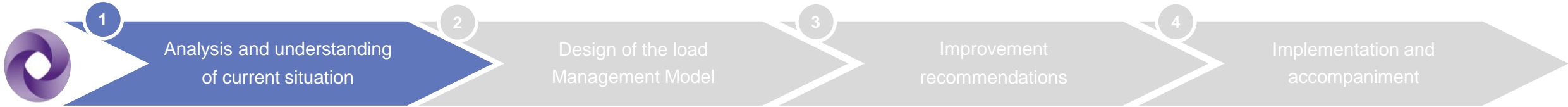
- **Analyze processes, activities and operational loads.**
- **Identify and propose the most important drivers.**
- **Define parameters that match the different activities.**
- **Design a management model.**
- **Identify savings opportunities.**
- **Propose a "roadmap" that allows the implementation of measures to improve efficiency.**

3. Methodological approach

In order to achieve the above-mentioned objectives, we propose a widely-tested work **methodology** that allows us to deal in an orderly and coherent manner with the various phases of development of this type of project, **summarized in the following scheme**:



3. Methodological approach



OBJECTIVES

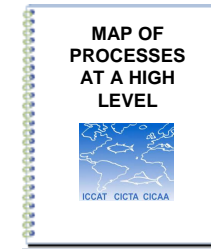
- Information gathering.
- Verification of the data obtained in the analysis.

ACTIVITIES

- **Kick off meeting where the launch and planning of the Project will take place.** At the meeting, the following will be presented:
 - **Objectives and scope** of work.
 - **Calendar with key milestones in each** of the phases of the project.
 - **Channels of communication** between Grant Thornton and the Commission.
 - **Contact persons** of Grant Thornton and the Commission.
 - Establish the model and the **Project Monitoring Committee**:
 - Identification of the people who are part of the Committee.
 - Establishment of its functions.
 - Agreement of the dates of the ordinary meetings.
 - Identification of the circumstances in which the Committee would meet in an extraordinary manner.
- Agree the **control and management indicators** (KPIs) to be used to monitor the evolution of each of the project phases: fulfillment of milestones, etc.

RESULTS

- **Map of processes at a high level.**

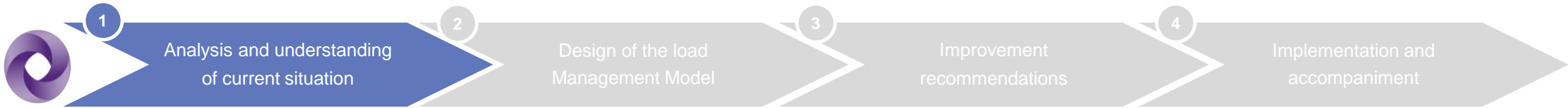


1	Introduction
2	Objective and Scope
3	Process map
4	Tasks
5	Employees map
6	Annexes

- **Updated employee map.**



3. Methodological approach

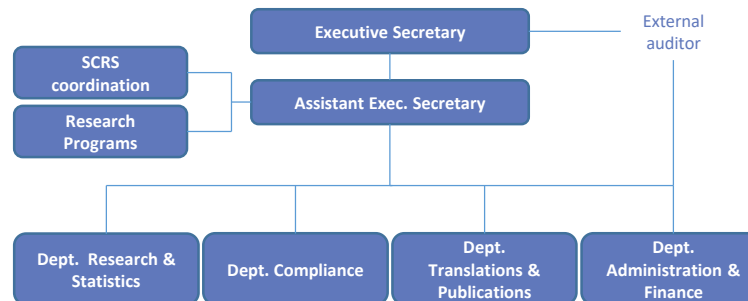


OBJECTIVES

- Information gathering.
- Verification of the data obtained in the analysis.

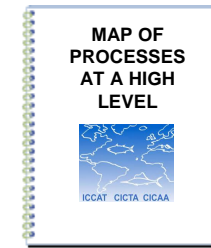
ACTIVITIES

- Launch of the load management project from the start:
 - Size the employees of the Commission. Your responsibilities, tasks, etc... Resulting in a map of employees that details the tasks performed by each one.
 - Know the priorities of the Commission and how they affect the management of loads and capacities.
 - Detect key processes: research, translations, publications, etc.
- Based on our **previous experience** in the Commission and **the conversations we had**, we know the following data of the current management system:
 - The Secretariat**, which facilitates the work carried out by the Commission. It has 37 people: 22 in the Professional category or higher (P), and 15 in the General Services category (GS) and in local contracts.
- It will be necessary to **meet with the managers of each area** to know the key processes and available resources.
- Request a map of employees** detailing the working hours of each employee and the area in which they work.



RESULTS

- Map of processes at a high level.

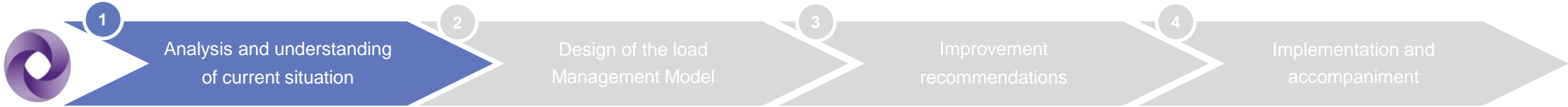


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- Updated employee map.



3. Methodological approach



OBJECTIVES

- Information gathering.
- Verification of the data obtained in the analysis.

ACTIVITIES

- Solicitation of documents with activity indicators and priorities for understanding the current situation of load analysis. Each process will have at least one KPI (Key Performance Indicator).
- Proposition of variables in which to classify the tasks that will be useful for decision making. For example:

Type of task (operational / management)	Name of the task	Automation			Dedication (minutes/year)		Position	Criticality of the task (High-Medium-Low)
		Manual (%)	Automatic (%)	Informatic support	Minutes per tasks	Frecuence		
OP	Publications	50	50	Office	66555	daily	Professional	High
OP	Traductions	50	50	Office	64588	daily	Professional	High
OP	Investigation	50	50	Office	46588	daily	Professional	High
OP	Advisory	50	50	Office	53,224	puntual	Professional	Low
OP	Evaluation	50	50	Office	53,244	puntual	Professional	Low

- As we see in the attached example, we include data such as:

TYPOLOGY

- Three basic typologies:
- Operational
 - Control
 - Management

AUTOMATION

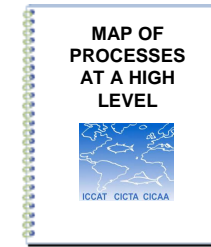
We will propose a classification around 4 or 5 scales that will facilitate the assignment of the degree of automation.

PERIODICITY OF EXECUTION

It is detailed if the task is executed daily or with another periodicity. The required time is shown daily.

RESULTS

- Map of processes at a high level.

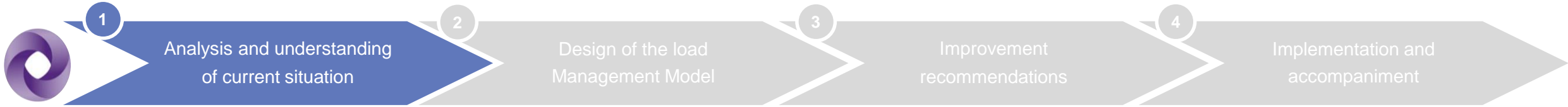


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- Updated employee map.



3. Methodological approach



OBJECTIVES

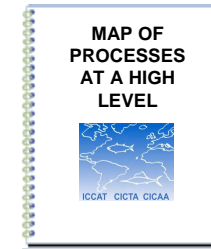
- Information gathering.
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ACTIVITIES

- **Identify the positions of responsibility that performs each task.** Additionally, it will include the level of automation of each task.
- **We will identify the actions and activities carried out by each work area,** which make up the most relevant processes, to obtain a clear understanding of the current situation. Furthermore, we will validate the criticality of the activity in connection with others that are carried out and the "real" degree of automation that this activity presents. Finally, relationships will be established between activities that may involve direct efficiency improvements (quick wins).
- **Subsequently, guided by a specific questionnaire, interviews will be conducted** with those managers understood as key persons and with key departments to obtain the necessary information.
- **In these interviews we will deepen our understanding to detect** key processes, work areas involved, activity and information flows, people involved and measurement of resources consumed, drivers used and levels of automation, among other aspects.
- **Identification of the KPIs or management indicators that are currently being used by the Commission:**
 - Measure of the effort and capacity they represent.
 - Suitability of the drivers currently used and proposals for new indicators, based on our experience in similar activities/processes.

RESULTS

- **Map of processes at a high level.**

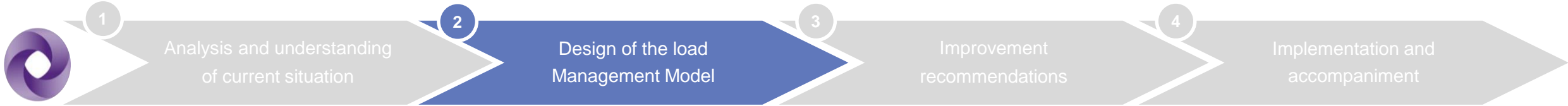


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- **Updated employee map.**



3. Methodological approach



OBJECTIVES

- Validate the model with the managers of the Commission.
- Define the most appropriate load management methodology.
- Design the management model.

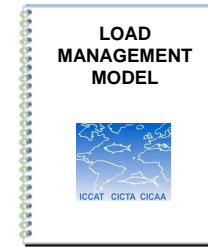
ACTIVITIES

- Define methodological aspects such as:
 - Minimum capacity percentage.
 - Balance capacity percentage.
- Define the profile of each employee and the one required by the activities:
 - For each activity, the 3 most important competences will be identified.
 - It will allow the Commission to know the profile necessary to execute each activity.
- Deliver an **appropriate profile report for each activity** (resources per processes and capacity in which each employee is located)
- Deliver a **report in the form of an FTE matrix by functional area and work process.**

PROCESO	PERSONAS EQUIVALENTES												
	D.G. Com.		D.G. Invers	D.G. Finan	D.G. Intern	D.G. Administrativo			Recur. Hum.	Contr. Intery. Ser.	Resto	Resto Ago.	Total
	Red	Resto				Sist.	Op.	Resto					
DESARROLLAR LA ESTRATEGIA		10.5%											0.4%
Conocimiento de mercados y clientes		4.5%			0.5%	0.4%							0.2%
Diseño de la visión		1.1%			0.5%	0.1%							
Definición de planes		4.8%			0.3%								0.2%
PLANIFICAR Y EJECUCIÓN COMERCIAL		25.5%		0.3%	9.6%		2.9%	8.2%	0.2%	0.7%	1.3%	1.2%	6.2%
Desarrollo de productos		5.9%		0.3%	1.9%		1.4%	1.8%		1.5%	0.6%	0.4%	0.4%
Desarrollo de nuevos canales de distribución		1.8%				1.4%			0.2%		0.6%	0.1%	
Gestión de canales-oficinas		2.0%			2.0%			7.5%		2.5%		0.4%	
Gestión de ventas		16.0%			5.3%					4.2%		0.6%	
COMERCIALIZAR	28.4%	37.8%	34.4%	39.7%	37.0%			1.4%			2.4%	23.8%	
Com. pto. de Inversión-Concesión de operaciones	8.1%	6.7%	34.4%		6.1%			1.4%			2.4%	6.8%	
Comercializar productos de Inversión-Función venta	3.9%	12.4%			5.7%							3.3%	
Comercialización de productos de ahorro	9.3%	2.7%			6.1%							7.1%	
Servicio de cobros y pagos	6.4%	0.8%			2.6%	16.1%						5.3%	
Comvta de valores por cta. de clies.-Gestión de P ^o		14.5%			7.7%							0.5%	
Comvta de valores por cta. de clies.-Intermediación	0.1%				26.7%	1.3%						0.5%	
Prón. servicios relac. con otras op. financieras	0.1%	0.4%			2.8%	3.8%						0.2%	
Comercialización de seguros	0.1%	0.2%										0.1%	
GESTIÓN OPERACIONES VENDIDAS A CLIENTES	64.6%	10.7%	62.7%		17.0%		64.6%	0.7%		2.5%	3.1%	3.6%	51.1%
Gestión de op. de Invers.-Op. en situación especial	1.6%	0.5%	58.0%		4.7%		1.9%	0.4%			1.5%	3.6%	2.7%
Gestión de operaciones de Inversión-Resto	15.9%	4.8%	4.9%		2.1%								11.2%
Gestión de operaciones de ahorro	8.1%	3.3%			2.7%		1.3%	0.1%		2.5%			5.9%
Gestión de los servicios prestados	39.0%	2.4%			7.6%		61.4%	0.1%			1.6%		31.3%
GESTIÓN DE OPERACIONES VINCULADAS A LA POSICIÓN DE RIESGO				37.7%	3.6%		0.9%	0.1%	1.7%	1.2%	12.5%	16.3%	8.9%
Gestión de los riesgos de balance				7.2%	2.3%		0.9%	0.1%	1.7%	1.2%	12.5%	16.3%	8.9%
Gestión de op. por cta. propia de Tes. y MMCC				30.5%	1.3%								0.5%

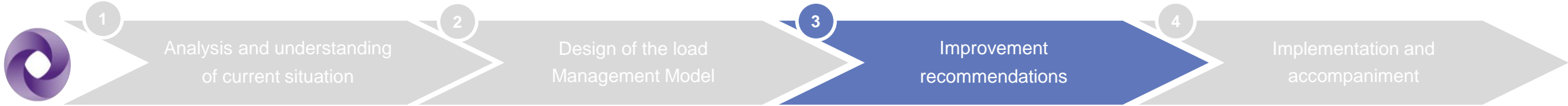
RESULTS

- Load Management Model.



1	Introduction
2	Objective and Scope
3	Operative loads
4	KPIs
5	Load matrix
6	Tool

3. Methodological approach

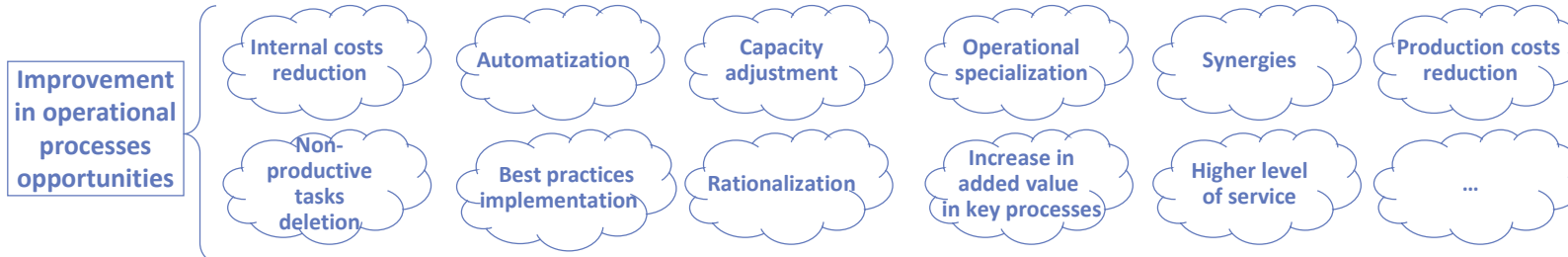


OBJECTIVES

- Preparation of a Report of recommendations detailing possible opportunities.
- Presentation of an Action Plan for the implementation of the approved measures.

ACTIVITIES

- Identify opportunities to improve efficiency and reduce costs that imply an improvement in the income statement. Thanks to our experience, after the work carried out during the previous phases, we will be in a position to propose what would be the improvements in operational management that would have a greater impact and evaluate opportunities for restructuring tasks and processes for the Commission.
- These opportunities will be documented and presented for discussion, being the Commission the one that selects the most relevant ones, which will be part of the Action Plan that details its implementation plan.
- To achieve consistent savings, of a significant volume and lasting over time, it is necessary to focus on value activities and abandon what is not core business.
- As part of the added value that Grant Thornton wants to contribute in this project, after understanding the business achieved during the previous phases and the updated design of the Commission's Load Management Model, we hope to find opportunities for improvement in the processes that will give us opportunities of restructuring such as the following:



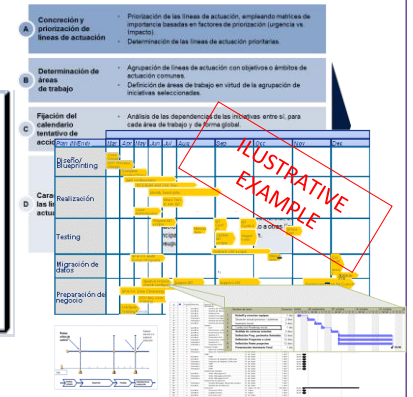
RESULTS

- Recommendations for improvement.

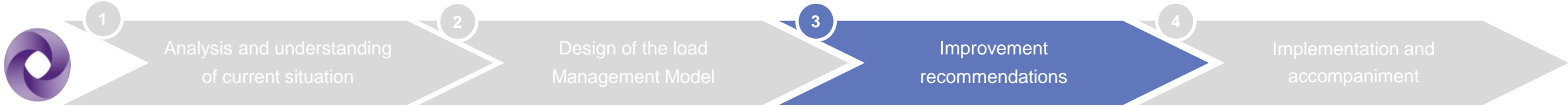


1	Introduction
2	Objective and Scope
3	Benefits, Recommendations for improvement and other elements to consider
4	Prioritization Matrix

- Action Plan.



3. Methodological approach

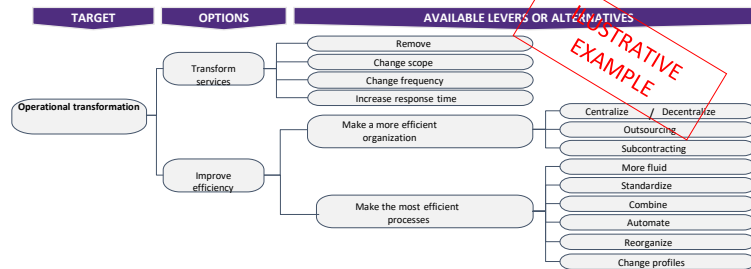


OBJECTIVES

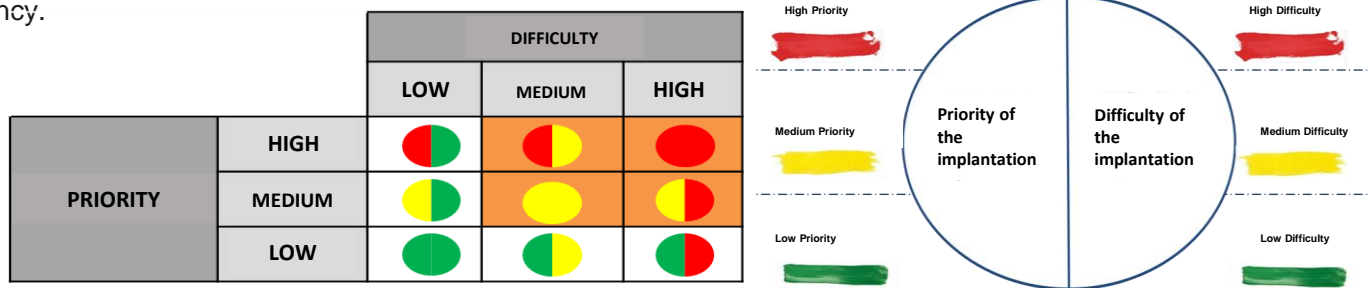
- Preparation of a Report of recommendations detailing possible opportunities.
- Presentation of an Action Plan for the implementation of the approved measures.

ACTIVITIES

- For the tasks identified with improvement options, we will elaborate a decision tree grouping activities by processes that allow the Commission to detect the best opportunities.



- The recommendations for improvement will include an estimation of the expected benefit that allows its comparability.
- The objective is to make the best decisions based on the information available. These will result in an improvement of the efficiency.



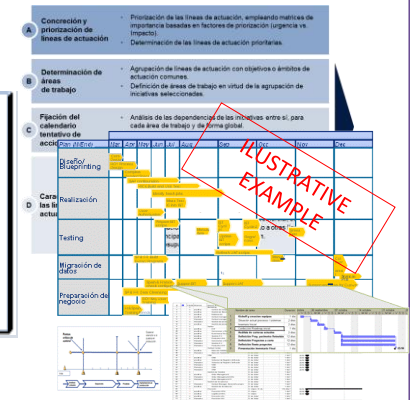
RESULTS

- Recommendations for improvement.

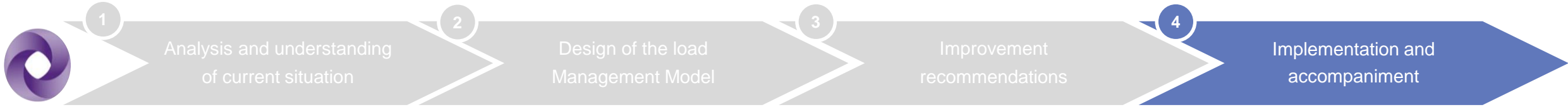


1	Introduction
2	Objective and Scope
3	Benefits, Recommendations for improvement and other elements to consider
4	Prioritization Matrix

- Action Plan.



3. Methodological approach



OBJECTIVES

- Accompaniment in the implementation and execution of the Action Plan.
- Report of economic deviations.

ACTIVITIES

- Until the deadline detailed in this proposal ends, **Grant Thornton will accompany the Commission in the implementation of the Action Plan.**
- The **roles and responsibilities that Grant Thornton assumes in this phase of the project include:**
 - Project management and problem solving.
 - Validation of decisions.
 - Leadership and coordination of integration projects.
 - Monitoring the degree of progress.
 - Risk management of integration projects.
 - Specific collaborations in concrete lines of work.
 - Leadership and coordination of the work area initiative of their responsibility.
 - Decision making and generation of documentation.
 - Identification and communication of risks arising during the implementation.
 - Arbitration of conflicts.

RESULTS

- **Follow-up Report.**



- **Minutes of the Control Committee.**



4. Planification and Work team



Project planification

According to the methodology proposed and marked in this document, and according to our experience in similar projects, the duration of the project will be **2 months of effective work**. The activities to develop and the high-level timing are shown in the following schedule:

Phases		Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
1	Analysis and understanding of current situation	Active							
2	Design of the load Management Model				Active				
3	Improvement recommendations					Active			
4	Implementation and accompaniment							Active	

As is logical, this calendar is orientative based on our best estimation and is conditioned to the availability of the information necessary for the development of the work as well as the possibility of carrying out the interviews and work meetings with the different people in charge of the areas involved.

4. Planification and Work team



Project Organization Chart

In order to complete the project we propose to count on the following team to carry out the project in 2 months of effective work:

- **1 Partner**, specialist in procedure analysis and efficiency.
- **1 Manager**, specialist in procedure analysis and efficiency, at approximately 25%, who contributes with knowledge of the sector, and manages the team, as well as leading the relationship with the ICCAT.
- **1 Consultant**, with total dedication.



Partner responsible for the project

Management Committee

Project Management Team



Project Manager

Technical Follow-up Committee

Project Coordinator

Consultant

Work team

Other interlocutors

4. Planification and Work team

CV of the Work team



Jaime Romano
Partner Grant Thornton

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Paseo de la Castellana, 81 | 28046-Madrid

Relevant experience



Jaime has more than 25 years of professional experience in developing different typologies of projects in several industries such as Financial Entities, Communications, Real Estate, etc.

Jaime has specialized experience as a leader in the analysis and execution of projects in efficiency improvement and costs management:

- Major transformation, integration and restructuration projects
- Reengineering, optimization and process improvement
- Internal control Management

He has become an expert in this area via the participation in a number of different training groups, seminars and workshops, about the expertise in different matters related with several industries and topics such as process improvement, cost optimization, real estate strategy, e-business, procurement, etc.

Over several years he has worked in ARTHUR ANDERSEN (now DELOITTE), GRUPO TELEFONICA, ADQUIRA (Procurement and Marketplace initiative powered by Telefónica, BBVA, Iberia and Repsol), GRUPO IPSA (Technology) and was the owner and founder of the company ALHAMBRIA which specialized in costs management and processes related.

Here are some of the projects that Jaime has directed or lead:

- Analysis, improvement and process reengineering in financial entities, real estate companies, communications and distribution companies
- Design and developing strategic plans for new business for Spanish companies in new markets (especially within Europe, Latin America and US)
- Implementation of process improvements in several industries through new and advanced technologies
- Design and implementation of Shared Services Centers for international companies
- Design and implementation of business, strategic and costs effective plans for many industries
- Assessment for decision process, information systems and analytical models of costs management.
- Projects for costs reduction in several categories, with continuous improvement plans
- National and international experience in process improvement of operational processes in financial entities
- Management and Direction in acquisition projects and sale of companies and business lines for Spanish companies in new markets

4. Planification and Work team

CV of the Work team



Ángel Manuel Prieto Herrera
Senior consultant

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Relevant experience



Ángel is manager in Grant Thornton Spain.

In the past Ángel worked as auditor in Deloitte, in the audit of financial entities (Funds, Hedge Funds, SICAVs, Pension Funds, Wealth Management companies and Consolidated Groups), he has also worked in due diligence projects and custody and protection of assets reports, leading the working team.

He has worked with NIAS-ES, PGC, CNMV and ESMA regulation.

He led the valuation area in capital-market at Deloitte, making reports to the department and valuation recommendation, working with Bloomberg and Reuters.

Additionally, he taught a subject on accountancy on the “Máster en Consultoría de Negocio” at Universidad Pontificia Comillas.

Ángel holds a Master in Audit and Management Skills from Universidad Pontificia Comillas and in Audit, Accountancy and Capital-Market from Universidad Autónoma de Madrid and Universidad de Alcalá.

Thanks to his professional background Ángel has gained considerable experience in areas such as the following:

- RBC integration project in Inversis Banco (analysis of capabilities of the entire Inversis staff and calculation of the impact of RBC)
- Review and improvement of internal control in Avalmadrid: underpinning the model of the "3 lines of defense", preparation of RAF, Government Frameworks for the main functions (grant, follow-up, recoveries), etc.
- Update of the map of operational risks in a financial institution
- PMO's implementation in financial institution (PMI methodology)
- Due diligence on Pioneer and Santander Asset Management merger
- Spanish regulatory environment
- Financial analysis and external audit, using CNMV regulation and Spanish audit and international (NIAS-ES) regulation, including 2008 PGC standards

Relevant Clients:

Banco Santander, BBVA, SAREB, Liberbank, Gesconsult, March AM, Liberbank Pensiones, Morgan Stanley Derivatives Products Spain, BPA Global Funds AM, UBS Gestión, Cartesio Inversiones, Banco Depositario BBVA, SGAE, UNO-E o Barclays Wealth Management

5. Credentials



Area:

Financial



Denomination:

Analysis of processes and running costs of the Internal Audit Area. Implementation of tools and identification of opportunities.

Target:

Within the Project in the Bank, **consisting of an integral process analysis, the analysis of the processes, activities, resources and their necessary profiles to undertake the implementation of the Audit Plan** is pursued both in the Bank and in the Assets Managing Body.

Systems Used:

I.T. environment (Excel, Word and Power Point) and ODOO installation.

Main benefits obtained :

Given that the Bank is in the process of purchasing the Spanish subsidiary of Royal Bank of Canada, there is a need to know the impact it will have on the business in general and in the Audit function in particular. Therefore, a survey of all the tasks and processes thereof is carried out, as well as the identification of activity indicators, simulations and anticipation of needs.

Functional scope:

The functional scope of the project is summarized in the achievement of the following milestones:

- Analysis of the current Workload Management Model applied by the entity.
- Meeting with the managers of Audit and IICS Managing Body to:
 - Define activity processes and indicators (drivers).
 - Identify the tasks that compose them and their characteristics: degree of automation, periodicity of execution, criticality, risk, driver...
 - Identify the employees that execute each task and their responsible.
 - Identify the running costs of each task, taking several reports and establishing a tendency to avoid subjectivities.
- Once we have understood and validated the needs to be covered, we propose the implementation of the tool that best suits; in this case it was ODOO and we worked with a partner.
- Definition of the new Management Model, system of data gathering and reports to be generated, as well as employee training.
- Support for the definition of the Audit Plan, with work programs and associated plans.
- Making recommendations for improvement in efficiency and cost savings and proposing a plan for its implementation.

5. Credentials



Area:

Culture



Denomination:

Analysis of the management costs associated with SGAE's commercial network.

Target:

AGEDI-AIE, as users of the commercial network of SGAE, **required an analysis of the business management costs that allowed to know precisely the consumption of human and material resources** used by SGAE to raise on behalf of AGEDI-AIE in order to agree on a mechanism of allocation between the parties involved.

Systems Used:

I.T. environment (Excel, Word and Power Point).

Main benefits obtained:

An analytical model designed to allocate the management costs of the sales network, agreed between the parties involved and supported by an information system and integrated management costs. **Main consequences:** Cost reduction, cutting duplicities and transparency

Functional scope:

- Understanding how SGAE and its commercial network currently operate.
- Identification of processes, procedures and activities carried out by the commercial network on behalf of AGEDI SGAE-AIE and its involvement in business management.
- Knowledge and analysis of the types of costs and establishment of criteria to classify them.
- Definition of the drivers to allocate indirect costs to activities based on Grant Thornton's experience.
- Design of the analytical model and the information system that support the above criteria.
- Analysis of costs by nature and evaluation of possible alternatives for costs optimization.
- Proposal of measures for improvement and process modifications to achieve further optimization of management.

5. Credentials



Area:

Real State



Denomination:

Outsourcing of the technical unit and tool for the prevention of money laundering.

Target:

Qualified recommendation of the necessary changes and tools to implement to support processes and regulatory requirements to prevent money laundering, terrorist financing, criminal activity or market abuse, as well as define a plan and perform the accompaniment of the entity to take the final decision.

Systems Used:

I.T. environment (Excel, Word and Power Point) and technical tool.

Main benefits obtained:

Identify the potential weaknesses (operational improvements and risks) in compliance with regulatory obligations relating to the anti money laundry and TF, Market Abuse and MiFID, design and deploy the controls to cover the risks or weaknesses, propose the most convenience tool and outsource the service. In addition, a significant cost savings was generated.

Functional scope:

- Analyzing the current situation (AS-IS).
- Identification of potential technical, operational and legal risks.
- Report on improvements for different areas.
- Definition of a technical and operational model (TO-BE) for prevention of money-laundering and terrorist financing, including tools based on market benchmarking and conceptual framework of processes and technology.
- Assistance to the entity in the decision taking process, including evaluation, advisory and proposals to the CEO.

Deliverable:

- Analysis of the current situation: non-compliance and technological and operational risks map.
- Evaluate the tools and service suppliers of monitoring money-laundering prevention.
- System Deployment (document repository to comply with local regulation, internal policies and other companies' policies that sale their assets through Altamira's sales network such as SAREB).
- Minutes and reports to the Steering Committee in order to evaluate the quality of the outsourced services.

5. Credentials



Area:

Fishing



Denomination:

Audit of the Annual Accounts.

Target:

Carry out an audit of the Annual Accounts, **in accordance with the International Standards on Auditing (ISA).**



Systems Used:

I.T. environment (Excel, Word and Power Point).



Main benefits obtained:

-

Functional scope:

-

6. Fees



- As you know, our fees are set according to the **time spent** on the work and the **hourly rates** in force each year, by professional categories, applied by Grant Thornton in general.
- Based on our initial estimation of the hours required, with the work team defined for the execution of the project in the terms described in this proposal, our fees for the services described in the attached documentation will be **36.000 euros.**
- This budget **does not include** the corresponding **Value Added Tax**, travel expenses or the expenses that we could incur on your own, which would be additionally invoiced, prior communication to the client for its timely approval.
- For the **billing and collection** of our fees we propose the following distribution:
 - **50% at the beginning** of our professional performance.
 - **50% at the end** of our professional performance (8th week of effective work).
- The collection of the invoices will be made in a **maximum of 30 days** from the date of reception and acceptance of the same.
- Our intervention will be carried out within **the strictest confidentiality and professional independence.**

7. Why Grant Thornton?

In Spain

Grant Thornton, S.L.P. was established in 1984 under the name of Audihispana, S.A. After several mergers, on September 1, 2006, the merger with la Sociedad Grant Thornton S.L. occurred. Finally, and after several changes of denomination, on October 6, 2010, it changed its name to the current one.

GRANT THORNTON, SLP	
Principal activity	Audit of Accounts, advisory and consulting activities.
CIF	B08914830
CNAE	6920 - Accounting activities, bookkeeping, audit and tax advice
Grupo	Grant Thornton, SLP (100% by Grant Thornton Corporación SL)
Nº of employees	1.000 employees approximately
Turnover	>70 million euros



3.500
clients



1.000
employees



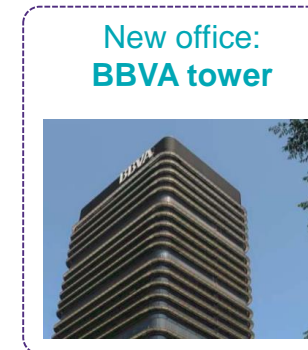
9 out of 10
satisfaction of our customers with the service and commitment of the team



65%
of recurring customers ensure they receive a better service every year



9 out of 10
valuation of our clients on the probability of recommending and re-hiring



10
Offices

7. Why Grant Thornton?

In the world

The **Grant Thornton firms** assist multinationals, quoted companies, family businesses and private and public organizations to realize their growth potential and improve, by **giving advice that adds value** and is practical and forward-looking to meet the challenges of each business. Proactive teams and accessible partners apply their knowledge, analytical capacity, experience and instinct to **understand the complexities of each client and help them to find solutions.**



50.000
people



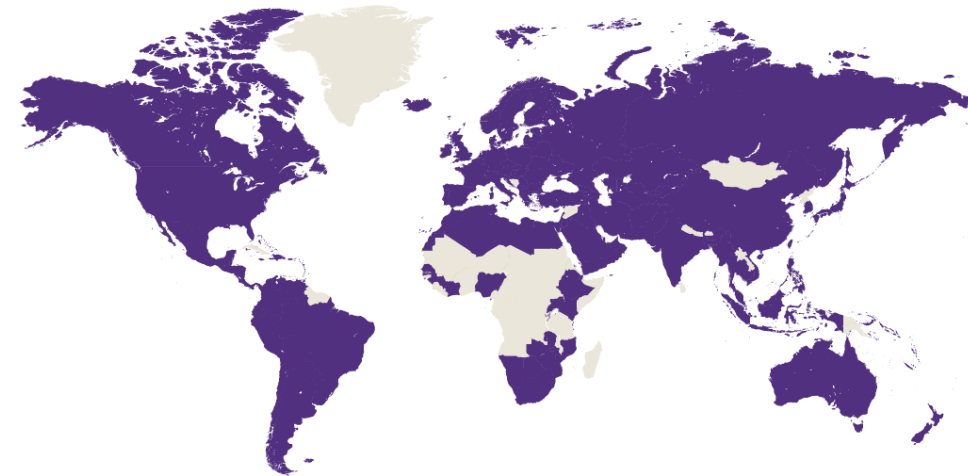
+135
countries in which we
have a presence



+700
offices around the
world

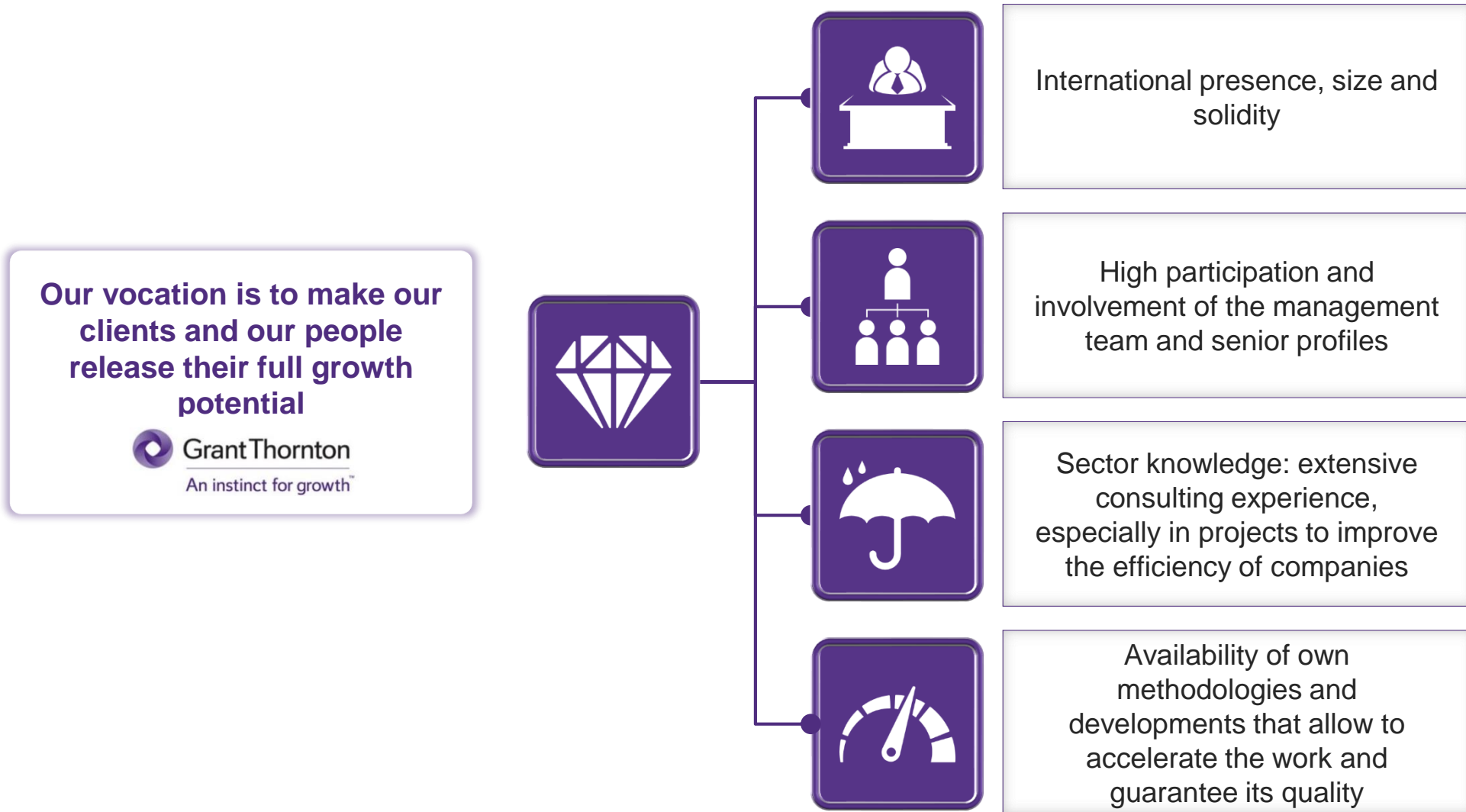


We audit
2.500
listed companies



7. Why Grant Thornton?

Our value proposition



8. Terms and Conditions

- Our work does not constitute an audit in accordance with generally accepted auditing standards and, therefore, we will not be in a position to express and we **will not express** any **opinion** on the financial statements or any other financial information used.
- This proposal **does not include the review** of financial statements or the **drafting of contractual documents**.
- Grant Thornton will execute the contract with the appropriate **rigor and dedication**, and recognizes that he will be liable to the Commission for the losses, damages, costs or expenses ("losses") caused by his **negligence** or by his premeditated failure. However, Grant Thornton shall not be liable if such losses are due to the provision of false, misleading or incomplete information or documentation, or if they are due to actions or omissions of personnel other than Grant Thornton.
- The **maximum liability** of Grant Thornton for the service included in this proposal will be limited to the amount of the fees received for the service that give rise to said responsibility.
- Our intervention will be carried out within the strictest **confidentiality and professional independence**.

8. Terms and Conditions

- We would appreciate it, if you agree with the terms and conditions of this proposal, you **confirm** it by **signing** the attached copy.
- Thanks to the **trust** placed in our firm, we reiterate our interest in providing a **professional service** of maximum possible **added value**.
- Please send us, in proof of **conformity**, the attached copy duly **signed** by a person with sufficient power in the Commission to which it is addressed. If there is any aspect that you did not agree with or that you would like to add or modify, please do not hesitate to contact us to discuss it.
- The presentation of the services that are the object of this **proposal** will be governed by the **agreements** reached by the parties and included in it.
- **In accordance** with the terms and conditions of this proposal, on behalf of:

**The International Commission
for the Conservation of Atlantic
Tunas**

D. _____

Charge: _____

GRANT THORNTON

D. Jaime Romano

Partner

Contact



Jaime Romano

Partner in Efficiency and Costs

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E Jaime.Romano@es.gt.com





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