

**AMENDMENT TO THE STATEMENT OF PROTOCOL BETWEEN
THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD OF THE UNITED STATES
AND
THE ACCOUNTING AND AUDITING INSTITUTE OF SPAIN**

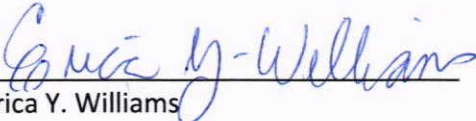
The Public Company Accounting Oversight Board in the United States (PCAOB), based on its obligations and authority under the Sarbanes-Oxley Act of 2002, and the Accounting and Auditing Institute (ICAC) in Spain, based on its obligations and authority under Law 22/2015, of 20 July on Auditing, executed a Statement of Protocol in July 2012, as amended in 2013 and 2016, on cooperation with respect to the oversight of auditors (the "Statement of Protocol").

The Parties hereby agree to amend the Statement of Protocol as follows:

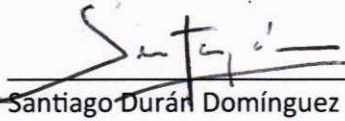
Paragraph 3 of Article V., Section D., is amended to add the following in the first sentence after "only with": "(a) the Spanish Data Protection Agency (AEPD) as may be required under the Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data or under the Organic Law 3/2018, 5 December, on the Protection of personal data and guarantee of digital rights, as long as the AEPD is legally obligated or has agreed to maintain such information as confidential and (b)."

Paragraph 3 of Article V., Section D., is amended to add the following in the second sentence, after "the requesting law enforcement entity": "or AEPD, as the case may be,".

All other provisions of the Statement of Protocol shall remain unchanged.


Erica Y. Williams
Chair
Public Company Accounting Oversight
Board

Date: 3/15/2025


Santiago Durán Domínguez
Presidente
Instituto de Contabilidad y Auditoría de
Cuentas

Date: 3/10/2025

DRAFTING NOTE Not part of the Adenda: Article V, Section D from the current SOP which would be amended:

3. The ICAC may share such information only with the Spanish law enforcement entities as allowed by Article 17 of the Law 6/1985 of 1st July on Judicial Power, when required to do so by judicial order. In such cases, the ICAC is obliged to notify the requesting law enforcement entity that the information shared has confidential status.