

EMPLOYMENT CONTRACT FOR AN INDEFINITE PERIOD

Between:

Deloitte Tax & Consulting,

Established and having its registered office at L-1821 Luxembourg, Boulevard de Kockelscheuer, 20,
Hereinafter referred to as 'the Employer'

and

Mr José Maria Criado Rius, currently residing at E-41018 Seville, Avenida de la Buhaira 13, 3^oC,

Born on 14 March 1997, in Seville (ES),
Hereinafter referred to as 'the Employee'

It has been agreed as follows:

Art.1. Position

The Employee is hired as « **Junior** » within the « **Cross-Border Tax - M&A** » Department. The employee agrees that he/she may at any time be appointed to another function corresponding to his/her capacities and qualifications.

Art.2. Duration of the contract

The employment contract is concluded for an indefinite duration as of **1 February 2022**.

The contract is concluded on the condition precedent that the Employee, in accordance with article L.326-1 of the Labour code is declared fit for work. The Employee hereby undertakes to undergo the medical examination prescribed by Article L.326-1 of the Labour Code as well as any subsequent medical examination resulting therefrom.

Art.3. Place of work

The Employee will carry out his/her duties at the registered office of the Employer, i.e. 20, boulevard de Kockelscheuer, L-1821 Luxembourg.

According to the needs of the Employer, the Employee may be employed at different locations within or outside Luxembourg.

Art.4. Probationary period

The first six months following the commencement of employment are considered as a trial period. During a minimum period of two weeks probationary, the employment contract may not be unilaterally terminated except on the grounds of gross misconduct, in accordance with the article L.124-10 of the Labour Code.

In the event of a suspension of the employment contract execution during the probationary period, the said probationary period will be extended for a similar period limited to a maximum of one month.

This contract will be terminated by the Employer before the expiration of the probationary period if the Employee has not returned to the Employer no later than 30 days before the end of the probationary period two true copies of the « Double Master in Law and Taxation and Tax Advice » delivered by « Loyola University Andalusia » (or equivalent certificate of achievement).

In the absence of notice of termination by registered mail at least 24 days prior to the end of the probationary period, the employment contract is deemed to have been concluded for an indefinite period.

Art.5. Working hours and duration

The standard working week shall be 40 hours divided into 5 days per week. The target working time is 8 effective hours per day from Mondays to Fridays. The employee has to adopt a flexible approach based on a flexible working schedule as defined in the Employer's working time policy available on the Intranet, between 6.00 a.m. and 10.00 p.m., with a lunch break of 30 minutes minimum. The working hours may vary according to the business imperatives, the projects/missions of the Employer.

Art.6. Salary

The Employee shall be entitled to a gross monthly salary package of **€3.116,00** payable in arrears, 13 times per year, on the basis of the index applicable on the first day of employment.

The payslips will be available electronically through a dedicated Employee Self Service at the end of each month.

The Employee will join the Firm's supplementary pension scheme under the terms in force at the date of the start of this contract. The employee is also given the possibility to contribute personally to the retirement plan.

It is understood between the parties that any future gratuity or bonus (performance bonus or otherwise) that may be allocated is paid, regardless of its frequency or repetition, as a pure liberality dependent solely on the goodwill of the Employer and does not confer upon the Employee any right to such bonus or gratuity in the future.

Art.7. Professional capacities

The Employee shall put all his/her professional capacities at the Employer's disposal.

Art.8. Annual leave

The Employee is entitled to 29 vacation days per full calendar year. In addition, the Employee will be granted 1 more day per full 3 years of service with the Employer, with the limit of maximum 3 additional days.

Vacation days must be taken during the calendar year. The Employee decides when to take his/her leave, provided business needs or the holidays of other employees do not conflict.

For part-time employees, the vacation entitlement is pro-rated according to the working time as mentioned in Article 5.

Art.9. Sickness

Should the Employee be unable to attend work as a result of sickness or accident, he/she must, on the first day of his/her absence, advise the Employer, either personally or via a third party, of his/her inability to work (stating if possible, the likely duration of his/her incapacity). By the third day of his/her absence at the latest,

the Employee must submit a doctor's certificate to the Employer, confirming his/her incapacity to work and stating its likely duration.

On request of the Employer, the Employee must undergo a medical examination with a physician nominated by the Employer (*contre-expertise médicale*) and authorized to practice in the Grand Duchy of Luxembourg. On request of the Employee, the physician shall be specialized in the relevant area of medicine. The physician will convey the conclusions he/she has drawn from this examination to the Employee and the Employer and will state whether the Employee is fit or unfit for work.

The Employer will pay for this additional examination. The examination will take place at the nominated physician's practice, unless the Employee's physician has not authorized him/her to leave the house during his/her sickness.

Art.10. No competition-No canvassing

During the term of his/her employment, the Employee undertakes to work exclusively for the Employer, unless otherwise agreed in advance in writing with the Employer. The Employee hereby agrees not to perform any type of work for any other company or private person even free of charge (charitable work is expressly excluded from this prohibition), unless otherwise agreed in advance in writing with the Employer.

The Employee must notify the Employer immediately if he/she serves as a Director or Officer of any company or organization in Luxembourg or elsewhere, as he/she may be requested to resign his/her position before commencing employment at Deloitte.

In the event of termination of employment and in accordance with Article L.125-8 of the Labour Code, it shall be strictly prohibited for the Employee engaged in business in a private capacity to undertake any form of canvassing of the clients of the Employer.

Should the Employee be engaged in business in a private capacity, he/she undertakes not to entertain professional relationship with clients of the Employer. Clients of the Employer who approach the Employee on their own initiative shall in all cases be referred to the Employer.

Irrespective of the circumstances and without limitation in any form whatsoever, the Employee shall refrain from any act of unfair competition including but not limited to the use of confidential information obtained during the period of employment with the Employer.

These provisions shall remain in force for a period of 12 months and shall apply throughout the territory of the Grand Duchy of Luxembourg.

Should the Employee develop any tool in the context of the creation or the improvement of IT programmes, applications or software, whether it is made upon request from the Employer or by using the means of the Employer, the Employer will become the owner ab initio of all intellectual and proprietary rights related to such IT programmes, applications or software. The Employer is solely entitled to use these rights.

Art.11. Confidentiality

The Employee shall treat as confidential all information concerning the business of the Employer and of its clients and shall refrain from disclosing any information which comes into his/her possession by reason of his/her employment with the Employer to any third party or fellow Employee save that which is essential for the proper execution of the duties incumbent upon the respective parties. All memoranda, reports, print-outs, files, documents, communications of whatever nature pertaining to the Employer shall remain the sole

property of the Employer and shall be originated, prepared and kept by the Employee confidentially on the sole behalf of the Employer.

This duty of confidentiality shall be binding upon the Employee throughout the duration of his/her employment and beyond. Any breach of this duty shall constitute gross misconduct and hence grounds for summary dismissal together with possible action for damages.

At such time as this contract is terminated, the Employee shall return to the Employer all such items together with any copies thereof which may be in the Employee's possession or under his/her control and shall undertake to use his/her best endeavors to assist the Employer in recovering any such items which might be outside the Employer's control.

Art.12. Intellectual Property

The Employee acknowledges that any documents entrusted to her/him within the framework of the performance of this contract as well as all documents drawn up by her/him during or on the occasion of the performance of her/his employment contract with the Employer, under its instructions or otherwise, are the exclusive property of the Employer and that the Employer does not grant any intellectual property rights of any kind to the Employee on these documents. Such documents must be returned to the Employer at the end of this contract.

Insofar as necessary, the Employee hereby assigns exclusively and irrevocably to the Employer, which accepts it, on a worldwide basis and for the duration of the protection of the said rights, as and when they are created, full and complete ownership of all intellectual property rights of any nature and of any object whatsoever (and in particular copyright, the right of paternity in particular on inventions, economic and extra-patrimonial rights, the sui generis right on databases, design rights, etc.) relating to the work carried out within the framework of the contract, such as, in particular, writings, photographs, drawings, illustrations, graphics, computer programs (including IT programmes, applications or software), databases, processes, developments and research, publications, studies or surveys, etc., as well as the information and data contained in this work, the scientific products, processes and services that may result from the developments and research carried out by the Employee within the framework of the contract (the "Work").

The rights thus assigned include, without limitation, the right of disclosure of the Work, the rights of exploitation, reproduction, representation, communication to the public on any medium, in any form, for any purpose (commercial or not) and under any terms, adaptation, modification, loan and rental, the right to integrate into a database as well as to extract from a database, as well as the right for the Employer to make any filing constituting industrial property rights (such as trademark, patent, or design and model) or likely to prove the date of creation of a Work. The Employee shall refrain from making such deposits.

As an exception to the foregoing, and in accordance with article 13 of the Law of 20 July 1992, amending the system of patents for inventions as amended (the "1992 Law") the Employee shall remain the owner of inventions other than those referred to in the article 13 of the 1992 Law. An Employee who is the author of an invention, within the meaning of the 1992 Law shall inform without delay his/her Employer about it, who shall acknowledge receipt thereof, and shall provide the Employer with any useful information on the invention in question. The Employee shall refrain from any disclosure liable to compromise in whole or in part the exercise of the rights conferred by the above-mentioned law.

The Employee acknowledges that the Work could be disseminated to the public in the broader possible way and could be reused, both commercially and non-commercially, by third parties, without any obligation for the Employer or the third-party to mention him/her first and last name.

The Employee guarantees that the Work is an original work, is not a reproduction of works already published, of works whose rights belong to a third party, or of any other creation protected by intellectual property law.

If necessary, the Employee undertakes to provide, sign or regularise any document necessary to confirm the assignment of rights resulting from this clause or to proceed on or regularise any filings of the Work, either before an intellectual property office or third party such as a notary.

To the extent legally permitted, this assignment is solely covered by the salary received by the Employee during or on the occasion of the performance of his/her employment contract with the Employer, . It is valid for the entire world and for the duration of the aforementioned rights.

The present clause shall survive the termination of contractual relations between the Employee and the Employer, for whatever reason. It is also binding on the Employee's heirs.

Art.13. Notice period

The Employee or the Employer who wishes to terminate this agreement shall notify the termination to the other party by registered mail or by acknowledging receipt on a copy of the termination notice. The duration of the notice period is determined in accordance with Articles L. 124-1 to L.124-10 of the Labour Code.

The employment contract is terminated by law, without notice and without payment of a severance indemnity, at the end of the month during which the Employee reaches the legal retirement age.

Art.14. Ethics

The Employee hereby confirms that any personal and professional data given by him/her, when applying for the position, is accurate. The Employee acknowledges that the Employer may take appropriate measures, should the Employee provide false or misleading information.

The Employee hereby acknowledges (i) that the Employer belongs to a group of undertakings which are subject to the professional and ethical codes applicable to Luxembourg auditors and accountants (Experts-Comptables /Réviseurs d'Entreprises) in public practice and (ii) that this same group of undertakings is member of the international network of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (DTTL), which has laid down a set of professional and ethics rules (hereinafter collectively referred to as the "Professional Rules"). The Professional Rules are detailed in, among others, the Employer's Deloitte Policies Manual (DPM), in the Professional Practice Guidelines (PPG), in the GDPR Privacy Statement for Deloitte Employees, in the Global Principles of Business Conduct as well as in the Employer's Security Charter for employees.

The Professional Rules are furthermore reflected in the internal policies enacted by the Employer (hereinafter collectively referred to as the "Employer Internal Policies"), including the Deloitte Homeworking Policy.

The Employee hereby acknowledges having been duly provided before the execution of the present employment contract with the following documents: the Global Principles of Business Conduct, the Employer's Security Charter for employees, the Deloitte Homeworking Policy and the GDPR Privacy Statement for Deloitte Employees. The Employee furthermore acknowledges having understood their terms in their entirety. The remaining Professional Rules and Employer Internal Policies shall be available to the Employee on the Employer's intranet as from the date of his/her commencement as an Employer's employee.

As the Professional Rules and the Employer Internal Policies may be amended from time to time, the Employee undertakes to consult and refer to them on the Employer's intranet on a regular basis and especially in case of prior notification by the Employer in order to continuously comply with the latest updated version of the Professional Rules and the Employer Internal Policies in force.

In particular, the Employee undertakes to comply with DTTL independence policy as it applies to him/her and his/her family members. The Employee shall complete an online independence declaration within 45 days of his/her entry date.

The Employee acknowledges and agrees that the compliance with the Professional Rules and with the Employer Internal Policies forms part of his/her professional obligations as an employee of the Employer and that consequently, any violation of these Professional Rules and/or Employer Internal Policies may constitute gross misconduct rendering him/her liable to summary dismissal without notice and without compensation.

Art.15. Data Protection

For the purposes of this clause the following terms shall have the following meaning:

“Deloitte Entities” means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its member firms and their respective subsidiaries and affiliates (including the Employer), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors and agents of all such entities;

“Controller” means a controller or data controller as such term is defined in Data Protection Legislation;

“Data Protection Legislation” means (a) the General Data Protection Regulation 2016/679 (“GDPR”); (b) any applicable national law, regulation and guidelines from the competent data protection authority; and (c) any applicable successor texts or other similar national data protection law;

“Data Subject” means a data person as such term is defined in Data Protection Legislation;

“GDPR” means the General Data Protection Regulation (2016/679);

“Personal Data” means any personal data, as such term is defined in Data Protection Legislation;

“Process” or **“Processing”** means processing as such term is defined in the Data Protection Legislation;

“Processor” means a Personal Data processor or processor as such term is defined in Data Protection Legislation.

The Employee, as a Data Subject, acknowledges that the Employer may Process its Personal Data as a Controller for the purpose of, or in connection with (i) the execution of the present employment contract (ii) applicable legal or regulatory requirements; (iii) requests and communications from competent authorities (such as courts, regulators, tax, social security authorities or other public authorities); (iv) human resources, financial and accounting management purposes and (v) in the framework of the provision of administrative, infrastructure and other support services provided to the Employer (the “Purposes”).

The Employee further acknowledges that Personal Data collected for the Purposes, may be disclosed to, and Processed by other Deloitte Entities, the Employer’ service providers and competent authorities for one or more of the Purposes. Personal Data may also be disclosed to, and Processed by, other third parties to the extent reasonably necessary in connection with the Purposes. The Processing and disclosure of Personal Data referenced in this paragraph may involve the transfer of Personal Data outside of the European Economic Area (“EEA”) to countries where the level of protection for Personal Data is not as high as within the EEA, it shall be nevertheless always performed in compliance with applicable Data Protection Legislation.

The Employee hereby acknowledges, as a Data Subject whose Personal Data are to be Processed under the present employment contract, that he/she has a right to be informed, to object to the Processing of Personal Data (in which case the Employer may not be able to execute the present employment contract), to access, free of charge, Personal Data, a right to request their rectification as well as all rights of individual Data Subjects provided for in Data Protection Legislation. Requests for access, rectification or deletion of any Personal Data provided to and Processed by the Employer or Deloitte Entities, should be sent by the Employee to dataprivacy@deloitte.lu. The Employee acknowledges and agrees that the present clause is a summary of the Employer’s privacy notice for employees (« Privacy Statement for Deloitte Employees ») and not a complete reflection of such an Employees’ Privacy Statement, which has been provided by the Employer to the Employee and duly read by the latter before the execution of the present employment contract and which is and shall remain available on the Employer’s intranet. If the Employer makes any changes to the Employees’ Privacy Statement, the Employer will notify the Employee on those changes by posting them in the Employer ’s website or by sending the Employee an email or other notification as required by applicable law and the Employer will update the “Latest Updated date” above to indicate when those changes will become effective.

Art.16. General Rules

If one or more provisions of this employment contract is/are or become(s) totally or partially invalid or unenforceable, the validity of the remaining clauses shall not be affected. The invalid or unenforceable clauses shall be completed or interpreted in such way that the meaning of the employment contract is not changed.

Deloitte.

The employment contract is governed by Luxembourg law. Any dispute arising out of, or in connection, with this employment contract shall be submitted to the courts of the Grand Duchy of Luxembourg. For all other points not specifically covered by the present contract, the two parties will refer to the legal provisions in force in the Grand Duchy of Luxembourg and if applicable to the collective employment agreement or the Employer's internal regulations.

This employment contract only comes into effect if the Employer has in its possession one copy of the contract duly signed by the Employee as of the first day of employment.

Done in Luxembourg on **23 December 2021**.

Deloitte Tax & Consulting

Lydie Lamarque
Director
HR Operations

I hereby accept the above terms
and conditions,



José Maria Criado Rius

Seville, 4 January 2022