TABLE OF CONTRACT CHARACTERISTICS

A. Object of the contract

A.1. Object of the contract

This contract aims to provide advisory and management services in the areas of tax and labor law and accounting management for the Delegation of the Government of the Generalitat of Catalonia to the Nordic and Baltic States (hereinafter DGSE) within the framework of the Delegation's powers and tasks set out in article 18 of Decree 61/2017, of 13 June, on the Government's institutional representation units abroad . The contractor must provide an advisory service, which includes the following services:

a) Advice on everything related to Swedish taxation that affects the regular operation of the DGSE.
b) Advice on aspects related to Swedish labor law. Includes drafting employment contracts, assistance in labor lawsuits, advice in relation to the termination of employment contracts, management and processing of work absences due to temporary or permanent disability, discharges and confirmation notices, and communication and declarations of work accident notices.
c) Calculation of payroll to be paid by the DGSE, as well as the preparation and presentation of social security contributions to be withheld from workers and paid by the employer to the local Tax Authority.
d) Management of the DGSE's accounting, adapting it to Swedish taxation and drafting and presenting the annual report on income to the local Tax Authority.

A.2 Lots

No division into lots applies.

A.3 CPV code

79414000-9 Human resources management consultancy services
79211110-0 Payroll management services
79222000-6 Tax return preparation services
79211100-7 Accounting services

A.4 Justification of the impossibility of dividing the contract into lots

The subject matter of the contract cannot be divided into lots, since the independent performance of the various services included in the subject matter of the contract would make it difficult to execute it correctly from a technical point of view. Many of the tasks are related to each other and dividing the subject matter into lots could imply different criteria and dysfunctions that would prevent the generation of solid and useful work.

A.5 Justification of the need to hire

The DGSE carries out its activity, within the framework of the powers and tasks set out in article 18 of Decree 61/2017, of June 13, of the Government's institutional representation units abroad, in order to promote Catalonia in the Nordic and Baltic countries, both from an economic, cultural, political and social point of view.

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The purpose of this contract is justified by the need for the DGSE to comply with its labor obligations with workers, with the preparation of payrolls, the drafting of employment contracts and the completion of the relevant procedures before the country's authorities in the labor field. Apart from the completion of the procedures that these obligations imply, advice and support in labor, tax and Social Security-related matters are also required. A service for managing the DGSE's accounting is also required, adapting it to Swedish taxation.

In this sense, it should be noted that the hiring of local staff in Sweden by the Delegation to carry out technical or support tasks is subject to Swedish labour legislation. Therefore, it is not regulated by the regulations applicable to staff in the service of the public administration of the Generalitat de Catalunya but by the regulations of the country where the Delegation is located, in accordance with the provisions of article 28 of Decree 61/2017, of 13 June, on the units of institutional representation of the Government abroad.

In accordance with the above, it is necessary to have an advisory service since the subject of the contract requires specialized development that must be carried out by personnel with extensive experience and knowledge of the subject matter of the contract. There are also no adequate material resources (software).

Therefore, it is necessary to have the support of a third party with specialized personnel and specific experience to facilitate this task, and to free up the workload of the workers to adequately manage other DGSE matters.

B. Economic data

B.1 Price determination

The contract price is determined by unit prices, according to the following breakdown:

Concepts	Maximum unit price excluding VAT (SEK)	Maximum unit price excluding VAT (EUR)
Opening of dossier (includes configuration and registration of users on the corresponding digital platform)(*)	1,200 SEK/hour	€108.64/hour
Price/hour accounting management (accounts payable management, payment flows and VAT declaration)	1,200 SEK/hour	€108.64/hour
Payroll management price/hour	1,200 SEK/hour	€108.64/hour
Price/hour for other services and legal assistance	1,200 SEK/hour	€108.64/hour
Preparation of annual income report	15,000 SEK /year	€1,357.95

The SEK to EUR exchange rate set by the European Central Bank on November 7, 2025 (1 SEK = 0.09053 EUR) has been used. This exchange rate may be subject to variations during the year.

(*) Since the file opening will only occur once during the entire term of the contract, in the event of a contract extension, this unit price will not apply.

This is a contract with a limited maximum budget, in which the contractor is obliged to provide the service successively and for a unit price, without the total number of units being defined with accuracy to be subordinated to the needs of the contracting entity.

The contract price will be considered to include the direct costs for the provision of the service (travel, wages/fees for working hours, supplies, taxes, fees and charges of any kind, as well as all expenses that arise for the successful tenderer as a result of fulfilling the obligations contemplated in these specifications) and the indirect costs (general expenses and industrial profit).

The fees will be invoiced as follows:

- File opening: an invoice will be issued within the first two months of the initial contract term, once the platform provided by the awarded company has been set up, users have been registered, and the platform is fully operational.
- Monthly invoicing: on a monthly basis, in arrears, the awarded company shall issue an invoice for the amount resulting from multiplying the awarded unit prices by the actual hours worked for each concept.
- Annual income report: the preparation of the annual income report shall be invoiced, once completed, for the awarded amount corresponding to this item.

Payment shall always be ordered provided that written approval is issued by the person responsible for the contract, who will be in charge of supervising and monitoring the subject matter of this procurement.

The DGSE shall pay the invoice within a maximum period of thirty (30) days from the date of receipt. Once the invoice has been accepted as correct, the DGSE shall proceed with its payment by bank transfer.

B.2 <u>Estimated value of the contract</u>

The estimated value of the contract is 823,975.38 SEK (equivalent to 74,594.49 euros), which includes the basic tender budget excluding VAT for a period of six months, four extensions for a period of one year each, an estimated annual price review of 5% and a possible contract modification of up to a maximum of 20% of the initial contract price:

	Base tender budget, excluding VAT, maximum amount 2026	Maximum amount extended to 2027	Maximum amount extended 2028	Maximum amount extended 2029	Maximum amount extended to 2030	Contract modification (20% of the initial price)	ESTIMATED VALUE OF THE CONTRACT
SEK amounts	37,000.00 SEK	166,950.00 SEK	175,297.50 SEK	184,062.38 SEK	193,265.50 SEK	17,400.00 SEK	823,975.38 SEK
Equivalence in EUR	€7,876.11	€15,113.98	€15,869.68	€16,663.17	€17,496.33	€1,575.22	€74,594.49

The SEK to EUR exchange rate set by the European Central Bank on November 7, 2025 (1 SEK = 0.09053 EUR) has been used. This exchange rate may be subject to variations during the year.

Calculation method applied by the contracting authority

The method of calculating the tender amount is given by approximate calculations on similar labor and tax advisory and management services that have determined an approximate price for this type of service and taking into account the usual market prices, which include the labor costs of the sector.

B.3 Base bid budget (maximum amount to bid)

The base tender budget is 108,750.00 SEK (equivalent to 9,845.14 euros) , of which 87,000.00 SEK (7,876.11 euros) correspond to the base amount and 21,750.00 SEK (1,969.03 euros) to VAT.

The tender budget determined is the maximum expenditure limit, including VAT, that the contracting authority may commit under this contract. Since the contract price is determined by unit prices, the unit prices set out in section B.1 of this Table of Characteristics constitute the maximum unit prices that companies participating in the tender for this contract may offer. Any proposal exceeding the maximum unit prices will be automatically excluded.

The base bid budget is broken down as follows:

BASE SERVICE AMOUNT FOR 6 MONTHS	VAT/EQUIVALENT TAX	TENDER BASE BUDGET (VAT INCLUDED)
87,000.00 SEK € 7,876.11)	21,750.00 SEK (€1,969.03)	108,750.00 SEK (€9,845.14)

The estimated costs into which the base tender budget is broken down are detailed in Annex 5 of this characteristics table.

C. Credit, price review and guarantee

C1. Existence of credit, budget item and contracting body

The expenditure of this contract will be borne by the budget position *D/227008900/1210 Other work carried out by other companies* or equivalent of the DGSE budget for 2026, in which there is adequate and sufficient credit.

Budget item: D/227008900/1210 *Other work carried out by other companies*

Contracting body: the head of the Delegation of the Government of the Generalitat of Catalonia to the Nordic and Baltic states (DGSE).

Person responsible for the contract: the head of the Delegation of the Government of the Generalitat of Catalonia to the Nordic and Baltic states (DGSE).

C2. Price review

In the event of an extension of the contract, the unit prices and the maximum amount approved may be revised by the value that is greater between 3% and the variation in the Swedish Consumer Price Index of the previous year.

C3. Warranty

In view of the nature of the contract, its place of execution and the availability established by the first additional provision of the LCSP, this contract does not require the establishment of a definitive guarantee. In this sense, the Delegation operates in Stockholm as if it were a private

company, which, moreover, does not have great visibility in the market. If the establishment of a guarantee is required, it implies a greater cost for the companies in the event of being awarded the contract and a lower interest in submitting a bid for the contract.

D. Contract duration

D.1 Execution period :

The duration of the contract is from July 1, 2026, or from the date of its formalization if this is later, and until December 31, 2026.

D.2 Possibility of extension :

Possibility of four extensions, each lasting one year.

E. Place and deadline for submission of proposals

Place for submitting proposals : bidding companies can choose one of the following presentation methods:

- Proposals can be submitted in paper format, within the maximum deadline for submitting proposals, to the Registry of the Delegation of the Government of the Generalitat of Catalonia to the Nordic and Baltic Countries. Address: Engelbrektsgatan 9-11, 114 32 Stockholm, Sweden.

- Proposals can be submitted in paper format, within the maximum deadline for submitting proposals by post addressed to the Registry of the Delegation of the Government of the Generalitat of Catalonia to the Nordic and Baltic Countries. Address: Engelbrektsgatan 9-11, 114 32 Stockholm, Sweden. In this case, notification of the sending must be made to the email address delegation.se @gencat.cat

- Proposals can be submitted by electronic letter addressed to delegation.se@gencat.cat . In this case, the documents must be in .pdf format and be electronically signed.

Maximum time for submitting proposals : Deadline: until 12:00 noon on the 15th calendar day from the invitation to tender.

F. Prerequisites for eligibility

F.1 Legal capacity and capacity to act

Natural and legal entities, whether Spanish or foreign, may participate in this tender provided that they have full legal capacity to act, are not subject to any grounds for exclusion from contracting, hold the appropriate authorisation to carry out the activity covered by the contract, and possess the economic and technical solvency required under this contract.
Legal entities may only be awarded contracts whose services are included in the purposes, object and scope of activity that, in accordance with their founding regulations, are their own.

The accreditation of the capacity to operate of Spanish companies must be done with the document of constitution and modification, the statutes or the founding act duly registered in the corresponding official registers.

The accreditation of the capacity to operate of non-Spanish companies that are nationals of Member States of the European Union or of States that are signatories to the Agreement on the European Economic Area must be done by their registration in the appropriate register in accordance with the legislation of the State in which they are established or by presenting a sworn declaration in accordance with the model in Annex 2 of this table of characteristics.

The legal capacity to act of foreign business operators from States that are not members of the European Union or not signatories to the Agreement on the European Economic Area shall be evidenced in accordance with the legislation of the State in which the contract is executed, or by submitting a sworn statement in accordance with the template set out in Annex 2 of this Table of Characteristics.
When submitting their bids, it is only necessary to provide a responsible declaration from the company's legal representative, in accordance with the provisions of clause 3.3 of the special clauses section. The company proposed as the successful tenderer must prove its legal capacity and act in accordance with the provisions of the previous paragraphs and, in matters not provided for, by Law 9/2017, of 8 November, on public sector contracts, which transposes Directives 2014/23/EU and 2014/24/EU of the European Parliament and of the Council of 26 February 2014 into Spanish law.

F.2 Solvency

Companies that submit bids may prove their economic and technical solvency through the following means and requirements:

F.2.1 Economic and financial solvency

Annual turnover in the area to which the contract refers in the year with the highest turnover of the last three closed financial years based on the date the company started its activities (excluding VAT), for an amount equal to or greater than 160,000.00 SEK **(14,484.80 euros)** .

When submitting your bids, you only need to provide a responsible declaration from the company's legal representative, in accordance with the provisions of clause 3.3 of the special clauses section. The company proposed as the successful bidder must prove its sufficient economic and financial solvency by presenting its annual accounts or equivalent document.

F.2.2. Technical solvency

List of the main services or works carried out of the same or similar nature and content as those that constitute the object of the contract during, at most, the last three years (2023, 2024 and 2025), indicating the detailed description of their object and main services included, the amount, date and recipient, public or private, of the same.

This solvency is accredited if the accumulated annual amount of the year of highest execution is equal to or greater than 160,000 SEK (14,484.80 euros), excluding VAT.

When submitting your bids, you only need to provide a responsible declaration from the company's legal representative. The company proposed as the successful bidder must prove the sufficiency of its technical solvency through a sworn declaration from the legal

representative, which will include a list of these services, stating the amount, date and recipient.

G. Place of performance of the service

The tasks will be carried out at the contractor's office. The reports and corresponding documents will be delivered to the person responsible for the contract via the email address indicated by the person.

H. Minimum score to obtain in the negotiation phase:

A score threshold is not established for the award criteria that can be assessed through a value judgment.

I. Award criteria

For the evaluation of tenders and the determination of the best offer, the best cost-effectiveness ratio shall be considered, in accordance with the criteria set out below. Tenders shall be assessed up to a maximum of 100 points, distributed as follows:

- Award criteria subject to value judgement: up to 39 points.
- Automatically quantifiable award criteria: up to 61 points.

I.1 Award criteria assessable through a value judgment

For the assessment of the criteria linked to the object of the contract that depend on a value judgment and that will serve as a basis for its negotiation and subsequent award, companies must submit a technical proposal in accordance with the model in Annex 3 of this Table of Characteristics. The maximum length of this proposal is 4 DIN-A4 pages. Any text that exceeds this length will not be taken into account for the purposes of assessment.

The award criteria that can be assessed through a value judgment have a maximum score of 48 points and will be weighted as detailed below:

- **Proposed report on the organization of the service (maximum 30 points)**
  Bidding companies must submit a report on the organization of the service. The proposal for the organization, development and management of the service required in the Technical Specifications will be assessed according to the following breakdown:

  1. Incident resolution and responsiveness **(up to 15 points)**
  Aspects to be assessed: The company's capacity to manage incidents will be assessed, specifically taking into account proactivity in resolution and ensuring that the measures to be adopted involve a capacity to respond and a more immediate resolution of the incident.

  2. Communication and coordination with the Delegation **(up to 15 points)**
  Aspects to be assessed: The company's capacity to communicate and coordinate with the Delegation in the face of requests or actions from the Swedish tax authority (Skatteverket) will be assessed, so that the actions can be carried out with maximum agility and with minimal intervention from the Delegation, ensuring at all times communication to the Delegation and updating of information relating to requests received and responses made.

For each criterion and sub-criterion, the maximum score will be awarded to the proposal that best meets the criterion or sub-criterion and the rest of the proposals will be assessed using a proportionality criterion with respect to the best one. To apply this proportionality, a value (VT) will be given for each proposal, with 0 being the one that does not meet any of the criterion and 10 being the one that best meets the criterion. These values will be applied to the following formula in order to obtain the score for each proposal:

$$P_{op} = P \times \frac{VT_{op}}{VT_{mv}}$$

Where:

P_{op} is the score of the offer being scored
P is the maximum score of the award criterion
VT_{op} is the value (from 0 to 10) of the offer being scored
VT_{mv} is the value of the best offer (10)

I.2 Award criteria that can be evaluated automatically

- **Economic offer: up to 45 points.**
  The offers will be evaluated using the following linear formula, whereby the distance in score between each of the offers will be proportional to the distance of each of them from the maximum amount. In this way, the best offer will obtain the maximum score and the rest a score according to the following formula:

$$P_v = \left[1 - \left(\frac{O_v - Om}{IL}\right) \times \left(\frac{1}{VP}\right)\right] \times P$$

  Where:
  Pv : Score of the offer to be evaluated.
  Ov : Offer to be evaluated.
  Om: Best offer.
  IL: Bidding amount / maximum amount
  VP = Weighting value
  P: Score of the evaluation criterion

  In accordance with Directive 1/2020, of June 23, of the Directorate General for Public Procurement, the weighting value will be 1.45.

- **Reduction of the 72-hour period for verbal or emailed inquiries subject to this contract that require a substantiated response or a search for information: up to 10 points**

  Candidate companies must make a proposal for reducing the delivery time, expressed in hours. The highest score will be awarded to the offer for the highest reduction in hours and the remaining proposals will be scored proportionally according to the application of the formula detailed below:

$$X = \frac{\text{Reduction of the term offered with respect to the maximum set} \times 10}{\text{Highest reduction offer}}$$

Only whole hours will be valued. In those offers that state fractions of an hour, only the whole hour offered will be valued, and in no case the fraction of an hour.

If the bidding company does not present a reduction in the deadline to be assessed, the score awarded to that deadline will be zero points.

- **Daily availability for consultation calls or to make requests by the Delegation : up to 15 points**
  The bidding companies will indicate the time slots available to answer calls and requests from the Delegation. The offer that offers the most daily hours of availability will be given the highest score and the rest of the companies will receive the proportional score according to the formula detailed below. In no case are these hours of exclusive attention for the Delegation. Only whole hours will be taken into account, fractions of an hour will not be taken into account.

  P= 15 x (OF/OM)

  Where:

  P= score obtained
  OF= offer of hours from the bidder being evaluated
  OM= highest offer in number of hours

I.3 Aspects to negotiate and how to negotiate

The following award criteria will be subject to negotiation:

- Criteria that can be evaluated through a value judgment:
  - Incident resolution and responsiveness
  - Communication and coordination with the Delegation
- Automatically evaluable criteria:
  - Economic offer
  - Reduction of the 72-hour period for verbal or emailed inquiries subject to this contract that require a substantiated response or a search for information
  - Daily availability for consultation calls or to make requests by the Delegation

Negotiations will be carried out in writing, by email, by videoconference or by appearance.

During the negotiation process, care will be taken to ensure that all companies receive the same treatment and, in particular, information that may give advantages to certain interested parties over the rest will not be provided in a discriminatory manner.

The proposals received will be negotiated and, once the companies present a definitive offer, it will be assessed in accordance with the established award criteria.

J. Other general clauses

J.1. Obligations of the parties

The successful bidder is bound by the following obligations:

a) Begin the provision of the service within the period provided for in the contract and provide it continuously and without interruption.
b) Provide the service, in accordance with the manner set out in this table of characteristics, the technical specifications and the instructions issued by the person designated by the DGSE as responsible for the contract.
c) Provide all scheduled services within the scheduled deadlines.
d) Be liable for any direct or indirect damages that may be caused to any person, property or service, public or private, as a result of the acts, omissions or negligence of the personnel under their charge, unless the damages have their immediate and direct cause in a specific order from the DGSE communicated in writing, in accordance with the legislation in force in Sweden.
e) The contracting company will dedicate the human and material resources necessary at all times for the correct development of all matters covered by the contract, and must comply with the current labor and tax obligations of the personnel in its charge.
f) Fulfill the full fulfillment of your offer.
a) Maintain confidentiality regarding data or background that is not public or well-known and is related to the object of the contract.
b) For other obligations of the successful tenderer other than those mentioned in the previous points, it will be necessary to comply with what is established by Swedish regulations.

J.2. Contract assignment and subcontracting

This contract cannot be assigned or subcontracted.

Assignment and subcontracting are not permitted since the characteristics of the required service form a single line of work in which each action is linked to the previous one as they are not independent actions. Any assignment or subcontracting could lead to dysfunctions that would prevent the generation of solid and useful work.

J.3 Data protection

The awarded company and its personnel are bound by the duty of confidentiality and the obligations set out in the applicable data protection regulations and, in particular, the General Data Protection Regulation.

The contracting company undertakes to respect the purpose for which the data has been transferred.

The aforementioned obligations in relation to the protection of personal data are essential obligations and their failure to comply may imply the termination of the contract.

The contract involves the access and processing of personal data. The personal data are those of the DGSE employees.

Purpose of the processing of personal data: to carry out the relevant procedures relating to the remuneration and corresponding administrative procedures of DGSE workers.

J.4 Failure to comply with the provision

Payment of the price is conditional on the contractor's compliance with the agreed service, subject to the consent of the person responsible for the contract.

J.5 Jurisdiction

Regarding the preparation and award of this contract, the bidding companies submit to the Spanish courts to resolve any discrepancies that may arise.

Regarding the effects, fulfillment and termination of the contract, in the event that the awarded company is Spanish, any possible disputes will be subject to the jurisdiction of the Spanish courts. Otherwise, they will be subject to arbitration or to that determined by Swedish regulations.

J.6 Planned modifications to the contract

Cases of planned modification of the contract:

- When the real needs of the service are greater than those initially estimated and the maximum approved budget is insufficient, the contract may be modified, as provided for in additional provision thirty-three of the LCSP.
- The hiring of new staff by the Delegation that implies an increase in hours of dedication.

The maximum limit for the modification will be 20% of the initial contract price, excluding VAT.

In no case may the modification of the contract entail the establishment of new unit prices not provided for in the contract, in accordance with the provisions of the LCSP.

Procedure: The modification of the contract for foreseeable reasons will be adopted by the contracting body, after hearing the contractor, in accordance with the procedure regulated in article 191 of the LCSP .

Procedure to follow to award a service contract that must be formalized and executed abroad

I. SPECIAL CLAUSES FOR TENDERING, AWARDING AND FORMALIZATION OF THE CONTRACT

First: Invitations to participate in the procedure

1.1. The contracting authority must invite at least three companies capable of carrying out the object of the contract to participate in the procedure, if possible, with which it will negotiate the aspects indicated in **section I.3 of the characteristics table.**

1.2. The invitation to candidate companies must include a copy of the characteristics table and the specific technical specifications.

1.3. The file must record the invitations sent to the candidate companies.

Second: Presentation of proposals

2.1. Proposals must be submitted at the location and deadline specified in the invitation to submit.

2.2. Bidding companies may only submit a single proposal.

2.3. The proposals are secret and their submission implies the unconditional acceptance by the bidding company of the content of the table of characteristics and the content of the technical specifications, as well as the authorization to the services dependent on the contracting authority and to the contracting authority to consult the data contained in the official registers or official lists of economic operators of a Member State of the European Union.

Third: Content of the proposals

3.1. The proposals will be presented in a sealed envelope signed by the bidding company or person representing it, stating visibly on the outside the contracting authority to which it is addressed, the title of the contract and file number and the name of the bidding company.

The bidding company must attach the request for the presentation of documents, in accordance with the model in **Annex 6** of this Table of Characteristics, outside the envelope.

3.2. All documentation contained in the proposals must be submitted in Spanish, Catalan or the language of the country where the DGSE has its scope of action. In the latter case, the availability of a translation into Catalan of documents written in a foreign language must be guaranteed, for the purposes of contract auditing.

3.3. The administrative documentation that must be contained in the envelope is as follows:

Single European Procurement Document (SEPD), signed by the representative of the candidate company, the link for access to which is specified in **Annex 1** , or a responsible declaration that the requirements for contracting are met, signed by the company's representative, in accordance with the model in **Annex 2** .

3.4. The technical proposal that must be contained in the envelope must be presented in accordance with the documents and model established in **Annex 3** .

3.5. The financial proposal that must be contained in the envelope must be presented according to the model established in **Annex 4.**

The financial offers must indicate, as an independent item, the amount of Value Added Tax or any other equivalent tax that must be passed on.

Fourth: Qualification documentation and negotiation

4.1. Negotiation of contract terms

Once the general documentation has been qualified and any defects or omissions identified have been corrected, the contracting body must negotiate with all candidate companies accepting the conditions of the contract.

The minimum requirements for the service covered by the contract will not be negotiated, nor will the award criteria.

The aspects that must be subject to negotiation, as well as the manner in which negotiations must be conducted with the candidate companies, are indicated in **section I.3 of the characteristics table** .

Documentary evidence of the negotiation phase must be kept in the file.

4.2. Presentation of the final proposals

Once the negotiation phase has ended, candidate companies must be asked to submit their final proposal in writing, which must respond to the outcome of the negotiation. The deadline for submitting this final proposal must be set out in the invitation.

4.3. Evaluation of proposals and classification

4.3.1. The award criteria are those detailed in **sections I.1 and I.2 of the characteristics table** .

4.3.2. Once the proposals have been assessed, the contracting authority will verify that there is no abnormally low proposal. In the event that there is an offer in this case, the contracting authority will give the bidding company a reasonable period of time to justify the viability of the proposal. If the bidding company does not provide any justification, it must be considered that the proposal cannot be fulfilled and, therefore, the bidding company must be excluded from the tender procedure. If, on the contrary, the justifications are received within the period, the information and documentation provided will be evaluated for the corresponding acceptance, because it considers its viability to be accredited, or, otherwise, the exclusion of the aforementioned proposal because it considers that the information and documentation provided do not satisfactorily explain the low level of the proposed prices or costs and, therefore, the proposal cannot be fulfilled as a result of the inclusion of abnormally low values.

The offer will be considered to be abnormally low when the score obtained for the award criteria other than price is above the sum of the following variables 1 and 3, and at the same time, the price is lower than the average of the economic proposals presented by a percentage greater than 20%:

1. The arithmetic average of the score obtained by the bidding companies in the award criteria other than price.

2. The deviation of each of the scores obtained by the bidding companies from the average of the scores in the criteria that are not price.

3. The calculation of the arithmetic mean of the deviations obtained, in absolute value, that is, without taking into account the positive or negative sign, for criteria that are not price.

In any case, it will be considered a reckless refusal if the financial offer is below 30% of the average of financial offers. In the event that there is only one proposal accepted, this 30% will operate with respect to the base tender budget.

For the purposes of determining abnormal values, the price that will be taken into account is the set of unit prices. To do this, for each bidding company, the unit prices offered will be multiplied by the units

estimated for 6 months in the cost breakdown table in Annex 5 of this Characteristics Table and the results of the multiplications will be added in order to have a total amount excluding VAT.

4.3.3. Once the proposals have been assessed and proposals that are not viable according to the previous section have been excluded, the contracting body must classify the proposals of the candidate companies according to the result of their assessment through an award proposal.

Fifth: Presentation of documentation justifying compliance with the prerequisites by the candidate company that has submitted the best proposal.

5.1 The services dependent on the contracting authority must require the candidate company that has submitted the best proposal to submit the following documentation, within 10 working days from the day following that in which the request was received, for its assessment and qualification by the contracting authority.

a) Documents that prove the personality and capacity of the company and its scope of activity, in accordance with **section F.1 of the characteristics table** .

b) Documents that prove, where applicable, the representation of the candidate company.

Persons appearing or signing proposals on behalf of another must present a sufficient power of attorney for this purpose, duly issued in accordance with applicable regulations or documentation that is legally applicable.

c) Documents attesting to economic and financial and technical or professional solvency.

Economic and financial and technical or professional solvency must be proven by the means and documents specified in **section F.2 of the characteristics table** .

d) Where applicable, documents proving business or professional qualification to carry out the service covered by the contract.

e) Where applicable, documentation proving the establishment of the definitive guarantee.

5.2. The contracting authority must verify that the company proposed as the successful tenderer has documented compliance with the required participation requirements. If the documentation is not completed within the given deadline or if the documentation indicated in the previous section is not adequately completed, it must be understood that the company proposed as the successful tenderer has withdrawn its proposal.

In this case, the same documentation indicated in the previous section must be requested from the next candidate company in the order in which the proposals have been classified.

Sixth: Award

6.1. The award of the contract must be motivated, must be notified to all candidate companies and must be published on the contractor's profile.

6.2. The notification must contain the necessary information to allow interested candidate companies to file an appeal, if applicable.

6.3 The contracting authority must award the contract within five working days of receipt of the documentation indicated in clause 5.1.

Seventh: Formalization of the contract

7.1. The contract is perfected upon its formalization.

7.2. The formalization of the contract must be carried out by means of a reliable document. The contract details must be sent to the Ministry competent in matters of foreign action for subsequent transmission to the corresponding bodies.

7.3. The formalization of the contract and the contract must be published on the contractor's profile.

ANNEX 1

Link to the European Single Procurement Document

Catalan:

https://contractaciopublica.cat/ca/deuc

English:

https://visor.registrodelicitadores.gob.es/espd-web/filter?lang=e n

Swedish:

https://visor.registrodelecitadores.gob.es/espd-web/filter?lang=sv

ANNEX 2

Model of responsible declaration that the requirements for hiring are met

2.1. Model for legal entity

Mr....., with DNI/NIF number or identification number....., acting in the name and representation of the company....., with identification number....., of which he acts as..... (sole, joint or joint administrator or joint or joint attorney-in-fact), according to a public deed granted before the Notary of (place), Mr....., on date..... and protocol number..... or foundational documents registered in the official registers.....,

DECLARE

under its responsibility, as a candidate company for the contract for the *"Advisory and management service in the field of tax and labor law and accounting management for the Delegation of the Government of the Generalitat of Catalonia in the Nordic Countries and the Baltic States"* with file number .....,

WHAT:

a) The company is validly incorporated and, in accordance with its corporate purpose, may submit a proposal to this tender. It complies with the legally established conditions for contracting with the DGSE and, if it is proposed as the successful bidder, it will accredit this, prior to the award, to the contracting body with the required documentation.

b) The person who appears and signs the proposal has sufficient power to represent the company, that this power of attorney has been granted before a public notary, has been registered in the commercial register or corresponding official register and that this power of attorney is valid and has not been revoked or, otherwise, complies with what is established in the applicable regulations.

c) The candidate company complies with all the requirements and obligations required by the applicable current regulations.

d) The candidate company has the economic and technical solvency required in section F.2 of the contract characteristics table.

e) The candidate company is registered at:

- ☐ Electronic Register of Bidding Companies of the Generalitat of Catalonia
- ☐ Official Register of Bidders and Classified Companies of the State
- ☐ Registration pursuant to the legislation of the State in which the candidate company is established
- ☐ Official list of authorized companies
- ☐ It is not registered in any registry.

f) It is authorized to contract with the DGSE, since, having the capacity to act, it is not disqualified, it is not included in any of the circumstances prohibiting it from contracting with public sector entities, nor is it subject to any grounds for exclusion.

g) It is up to date in fulfilling its tax obligations in accordance with applicable regulations.

h) The company expressly submits to Swedish and European personal data protection regulations and offers sufficient guarantees to implement appropriate technical and organizational measures, so that the processing is carried out in accordance with these regulations.

f) It expressly submits to 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 and offers sufficient guarantees to apply appropriate technical and organizational measures for the processing of personal data.

g) In case of discrepancies, it will be submitted to the Spanish courts and tribunals (if it is a Spanish company) / In case of discrepancies, it will be submitted to arbitration or to that determined by Swedish regulations (if the company is not Spanish)

i) The information and documents provided in the envelope are absolutely true.

j) Authorizes the contracting authority and the services dependent on the contracting authority to obtain directly from the competent administrative bodies the data or registration documents, as well as the necessary tax data existing in databases and other consultable sources, which are required to proceed, where appropriate, to the award of the contract.

The inaccuracy, falsehood or omission of any of the data and statements included in this declaration will determine the automatic exclusion of the bidding company from the moment these facts are known, without prejudice to any criminal, civil or administrative responsibilities that may apply, as well as the prohibitions on contracting with the public sector.

The responsible declaration must be signed by the corresponding person.

2.2. Model for natural person

Mr./Ms....., with DNI/NIF number or identification number....., acting in his own name and representation,

DECLARE

under your responsibility, as a candidate for the contract for the *"Advisory and management service in the field of tax and labor law and accounting management for the Delegation of the Government of the Generalitat of Catalonia in the Nordic and Baltic states"* with file number.....,

WHAT:

a) It complies with the legally established conditions for contracting with the DGSE and, if it is proposed as the successful bidder, it will prove this, prior to the award, to the contracting body with the required documentation.

b) It complies with all the requirements and obligations required by current applicable regulations.

c) It is registered at:

- ☐ Electronic Register of Bidding Companies of the Generalitat of Catalonia
- ☐ Official Register of Bidders and Classified Companies of the State
- ☐ Registration pursuant to the legislation of the State in which the candidate company is established
- ☐ Official list of authorized companies
- ☐ It is not registered in any registry.

d) It has the economic and technical solvency required in section F.2 of the contract characteristics table.

e) He is authorized to contract with the DGSE, since, having the capacity to act, he is not disqualified, he is not included in any of the circumstances prohibiting him from contracting with public sector entities, nor is he subject to any grounds for exclusion.

f) It is up to date in fulfilling its tax obligations in accordance with applicable regulations.

k) The company expressly submits to Swedish and European personal data protection regulations and offers sufficient guarantees to implement appropriate technical and organizational measures, so that the processing is carried out in accordance with these regulations.

h) It expressly submits to 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 and offers sufficient guarantees to apply appropriate technical and organizational measures for the processing of personal data.

i) In case of discrepancies, it will be submitted to the Spanish courts and tribunals (if it is a Spanish company) / In case of discrepancies, it will be submitted to arbitration or to that determined by Swedish regulations (if the company is not Spanish)

g) The information and documents provided in the envelope(s) are absolutely true.

h) Authorizes the contracting authority and the services dependent on the contracting authority to obtain directly from the competent administrative bodies the data or registration documents, as well as the necessary tax data existing in databases and other consultable sources, which are required to proceed, where appropriate, to the award of the contract.

The inaccuracy, falsity or omission of any of the data and statements included in this declaration will determine the automatic exclusion of the bidding company from the moment these facts are known, without prejudice to any criminal, civil or administrative responsibilities that may apply, as well as the prohibitions on contracting with the public sector.

The responsible declaration must be signed by the corresponding person.

ANNEX 3

Technical proposal

Mr....., with DNI/NIF number or identification number..... acting in his own name and representation / in the name and representation of the company....., with identification number....., of which he acts as..... (sole, joint or joint administrator or joint or joint authorized representative), according to a public deed granted before the Notary of (place), Mr....., on date..... and protocol number ..... or foundation documents registered in the official registers....., declares that, having learned of the conditions and requirements required to be the company awarded the contract for the *"Service of advice and management in the field of tax and labor law and management of accounting for the Delegation of the Government of the Generalitat of Catalonia in the Nordic and Baltic states"* with number of file..... , undertakes, in his own name / in the name and representation of the company / entity..... to execute it in strict accordance with the stipulated requirements and conditions, in accordance with the following proposal:

- **Proposed report on the organization of the service**

  - Incident resolution and responsiveness

  - Communication and coordination with the Delegation

(place, date and signature)

(NOTE: the maximum length of this proposal is a maximum of 4 Din-A4 pages with Arial 11 font or similar. Any text that exceeds this length will not be taken into account for evaluation purposes)

ANNEX 4

Economic proposal

Mr....., with DNI/NIF number or identification number....., acting in his own name and representation / in the name and representation of the company....., with identification number....., of which he acts as..... (sole, joint or joint administrator or joint or joint authorized representative), according to a public deed granted before the Notary of (place), Mr....., on date ..... and protocol number..... or foundational documents registered in the official registers....., declares that, having learned of the conditions and requirements required to be the company awarded the contract for the *" Service of advice and management in the field of tax and labor law and management of accounting for the Delegation of the Government of the Generalitat of Catalonia in the Nordic and Baltic states"* with file number..... , undertakes, in its own name / on behalf and representation of the company / entity ..... to execute it in strict accordance with the stipulated requirements and conditions, in accordance with the following proposal:

1. Economic offer:

Concepts	Maximum unit price excluding VAT (SEK)	Estimated units 6 months (*)	Total price excluding VAT
Price/hour accounting management (accounts payable management, payment flows and VAT declaration)	SEK/hour	24	SEK
Payroll management price/hour	SEK/hour	18	SEK
Price/hour for other services and legal assistance	SEK/hour	18	SEK
Preparation of annual income report	SEK/year	1	SEK
		TOTAL	**SEK**

Unit prices cannot exceed the maximum prices set in section B.1 of the Contract Characteristics Table.

(*) The estimated units are for valuation purposes only and do not represent a minimum or maximum quantity to be carried out in the contract.

2. Reduction of the 72-hour period for verbal or emailed inquiries subject to this contract that require a substantiated response or a search for information:

A reduction of ..... hours is offered with respect to the maximum term.

3. Daily availability for consultation calls or to make requests by the Delegation:

The company has opening hours of .....ha ..... h. Total of ..... hours per day.

(place, date and signature)

ANNEX 5

Bidding base budget breakdown

The base tender budget is 108,750.00 SEK (equivalent to 9,845.14 euros) , including VAT, of which 87,000.00 SEK (7,876.11 euros) corresponds to the base amount and 21,750.00 SEK (1,969.03 euros) to VAT. The base tender budget is broken down as follows:

BASE SERVICE AMOUNT FOR 6 MONTHS	VAT/EQUIVALENT TAX	TENDER BASE BUDGET (VAT INCLUDED)
87,000.00 SEK € 7,876.11)	21,750.00 SEK (€1,969.03)	108,750.00 SEK (€9,845.14)

The tender budget that is determined is the maximum limit of expenditure, VAT included, that the contracting authority may commit under this contract. Given that the price of the contract is determined by unit prices, this budget has the character of a maximum limit and will be exhausted or not depending on the actual hours of dedication.

Since, depending on each company, workers and labor costs may vary and, in accordance with previous experience in similar contracts, it has been considered convenient to round the hourly price as follows and taking into account the greater complexity of some tasks compared to others:

Concepts	Maximum unit price excluding VAT (SEK)	Estimated units for 12 months	Total VAT excluded for 12 months	Estimated units for 6 months	Maximum amount (excluding VAT) for 6 months	
Price/hour accounting management (accounts payable management, payment flows and VAT declaration)	1,200 SEK/hour	48	57,600.00 SEK	24	28,800.00 SEK	€4,888.62
Payroll management price/hour	1,200 SEK/hour	36	43,200.00 SEK	18	21,600.00 SEK	€1,955.45
Price/hour for other services and legal assistance	1,200 SEK/hour	36	43,200.00 SEK	18	21,600.00 SEK	€1,955.45
Preparation of annual income report	15,000 SEK /year	1	15,000.00 SEK	1	15,000.00 SEK	€1,357.95
TOTAL			**159,000.00 SEK**		**87,000.00 SEK**	**€7,876.11**

The SEK to EUR exchange rate set by the European Central Bank on November 7, 2025 (1 SEK = 0.09053 EUR) has been used. This exchange rate may be subject to variations during the year.

Annex 6. Application form for the presentation of the proposal

INSTANCE FOR THE PRESENTATION OF PROPOSAL

1. CONTRACT DATA

File number:	**Negotiated procedure without advertising**
Purpose of the contract: *"Advisory and management service in the field of tax and labor law and accounting management for the Delegation of the Government of the Generalitat of Catalonia in the Nordic and Baltic states"*	

2. BIDDER DATA

Name and surname or company name: Tax ID / VAT number:
Contact details Address: Contact person: Contact phone: Email:

3. DOCUMENTATION OF PROPOSALS:

Responsible declaration that the requirements are met (Annex 2 Characteristics table) Technical proposal (Annex 3 Characteristics table) Economic proposal (Annex 4 Characteristics table)

(place, date and signature)