



día de la fecha, no se puede descartar que la sociedad **BARCEM LTD** cobrara también a través de **ARD CHOILLE B.V.** tal y como se señala a continuación.

4.2 INFORMACIÓN PROCEDENTE DE FUENTES ABIERTAS

En las últimas fechas se han publicado en distintos medios de comunicación datos relativos a sociedades offshore vinculadas a un despacho de abogados de Panamá. En concreto el pasado día 5 de Abril se publicó en el diario El Confidencial un artículo¹¹ al que se adjuntaba documentos relacionados con la operativa aquí reconstruida. El primero de estos documentos, que se adjunta al presente informe como **ANEXO 5**, recoge una carta destinada al departamento de cumplimiento normativo de la entidad bancaria suiza Credit Suisse en el que **Ramses OWENS**, manager de la entidad **MOSSFON TRUST**, confirma que, a 15 de febrero de 2008, **Gabriela DE LA ROSAL MISOL** era la beneficiaria última de la sociedad **BARCEM LTD**.

¹¹http://www.elconfidencial.com/economia/papeles-panama/2016-04-05/oleguer-pujol-pacto-comisiones-offshore-con-de-la-rosa-por-las-oficinas-de-santander_1178802/ Consultado el 07/04/2016



MOSSFON X TRUST

Legal and Compliance Department,
Credit Suisse,
One Cabot Square,
London E14

15th February 2008

Dear Kate

We are writing to confirm that we have been presented with original share certificate number 1 of 50,000.00 shares of USD\$1.00 each one in BARCEM LIMITED by its Directors, Rey Taylor, Yvette Rogers and Jaqueline Alexander

We attach copies of such certificate. We confirm that we do retain these certificates in safe custody on behalf of GABRIELA DE LA ROSA MISOL.

We confirm that GABRIELA DE LA ROSA MISOL is the beneficial owner of BARCEM LIMITED.

We undertake to advise Credit Suisse of any future changes or updates in the beneficial ownership of the company

Yours sincerely,

Ramona Owens
Manager

ANEXO 5. Certificado de último beneficiario de BARCEM LTD.



El segundo de los documentos¹² es un borrador de acuerdo fechado el 12 de Junio de 2008 entre las sociedades BARCEM LTD y ARD CHOILLE B.V. en el que la segunda expresa su voluntad de subcontratar a BARCEM LTD para la prestación de los servicios para los que fue contratado por SUN CAPITAL PARTNERS y que consisten en asesoramiento financiero. En el apartado 1(ii) se indica que BARCEM LTD se dedica a prestación de servicios de asesoría para inversores institucionales interesados en la inversión inmobiliaria en España. En el apartado 5.1 se establece que BARCEM LTD recibirá como honorarios por estos servicios 978.000EUROS.

DRAFT 12 JUNE 2008
SERVICE AND ASSISTANCE AGREEMENT

THIS AGREEMENT is entered into by and between

1. **Ard-choille B.V.**, a private limited liability company ("*besloten vennootschap met beperkte aansprakelijkheid*"), duly incorporated under the laws of the Netherlands, registered with the Chamber of Commerce in The Hague, The Netherlands, under number 27178047, having its registered office at Alexanderstraat 23, 2514 JM The Hague, The Netherlands, duly represented for the purpose of this agreement by its sole director ITPS (Netherlands) BV, acting in its capacity of director (hereinafter referred to as "Ard-choille");

and

2. **Barcem Ltd.**, a limited liability, duly incorporated under the laws of the British Virgin Islands, having its registered office at Akara Bldg, 24 De Castro Street, Wickhams Cay 1, Road Town, Tortola, British Virgin Islands, duly represented for the purpose of this agreement by its sole director Mossack Fonseca & Co (B.V.I) Ltd., (hereinafter to as "The Consultant");

WHEREAS:

- (i) Ard-choille has entered into a Financial Advisory Services Agreement (hereinafter referred to as "Master Agreement"), as attached, with Sun Capital Partners Limited, a company incorporated under the laws of England and Wales, under registration number 4222797, with its registered office at Watson House, 54 Baker Street, London, W1U 7B4, United Kingdom (hereinafter referred to as "Sun Capital"), to assist and advise Sun Capital in connection with the identification and conception of investment opportunities for institutional investors and all other services related as identified in the attached Master Agreement
- (ii) The Consultant renders consultancy services to institutional investors that wish to invest in real estate in Spain
- (iii) Pursuant to the Master Agreement Ard-choille wishes to sub-contract part of the services it has to render under the Master Agreement to the Consultant which the Consultant wishes to provide
- (iv) In its letter of 5 March 2008, as attached, Sun Capital has authorized to delegate the provision of the Services under the Master Agreement.

ANEXO 6. Borrador de acuerdo entre BARCEM LTD y ARD CHOILLE B.V. Pág 1.

¹²ANEXO 6. <http://www.ecestaticos.com/file/cc496d8f2bc3e20ed04b32f6f184f5b0/1459803718.pdf> consultado el día 15/4/2016