

EXHIBIT 8.3

Capital Expenditures

| Data Center | Pillar | Macro Action Description | Action Plan |
|---|---|---|--|
| SCN | INFRASTRUCTURE | Adjust energy and climatization systems and replace obsolete equipment | Replace 5 solid state switches: 2x400A/480V Liebert and 3x400A/480V Cyberex. |
| | | | Replace Fans and Capacitors for 2 UPSs Chloride (2x120kVA). |
| | | | Replace Fans and Capacitors for 2 UPSs Chloride (2x300kVA). |
| | | | Replace Fans and Capacitors for 2 UPSs Chloride (2x800kVA). |
| | | | Replace 6 Precision Fan Coils LCE 30TR |
| | | | Replace the 3 USCAs of the GMGs 3x440kVA |
| | | | Replace 4 Battery Banks 600Ah/10h - 240 elements/bank of UPSs 800 kVA |
| | | | Replace the 2 UPSs 300kVA - GE by 1 UPS 720kW - Chloride, considering the existence of 2 more UPSs Chloride with the same power. |
| | PROPERTY SECURITY | Install and modernize the Access Control in critical areas | Implement new access controls. |
| | | | Install alarms in the emergency exits. |
| | | Allow full visibility of the Data Hall in the Monitoring Room | Control work stations for continuous visualization of the DC cameras. |
| | | | Implement new cameras to cover the shadow areas. |
| | FIREFIGHTING | Adjust the fire detection and firefighting systems and replace obsolete systems | Apply intumescent paint to protect against fire. |
| | | | Implement the VESDA system in the Data Hall of the Mezzanine and Underground floors. |
| | | | Isolate the water pipes. |
| | | Install fireproof doors and replace materials that propagate fire | Install fireproof doors in the DC SCN Underground floor. |
| | | | Replace wood for non-combustive material. |
| | | | Replace dividers and acoustic coating for non-combustive material. |
| Carry out tests in the gas suppression agents and hydrostatic tests | Implement periodical hydrostatic tests in the gas tank cylinders. | | |
| SIG | INFRASTRUCTURE | Adjust energy and climatization systems and replace obsolete equipment | Replace 12 FanCoils of 27.5 TR for 12 of 30TR |
| | | | Replace 4 UPSs |
| | | | Replace 7 solid state switches: 7x400A/480V Liebert |
| | | | Replace 24 Battery Banks 140Ah/10h - 40 single blocks/bank of the UPSs 500 kVA. |
| | PROPERTY SECURITY | Increase walls and install electrical fences | Reinforce the closing of the perimeter by implementing electrical fences. |
| | | | Guarantee individualized access at the entry lock of the Data Center |
| | | Implement a lock system in the entry of vehicles and the load and unload area | Increase the access control for all DC doors and treat the events of denied access through CODIN. |
| | | | Install alarms and cameras in the emergency exits. |
| | | Allow full visibility of the Data Hall in the Monitoring Room | Control work stations for continuous visualization of the DC cameras. |
| | | | Replace the current camera system, increasing and modernizing it through digital technology (HD) |
| | FIREFIGHTING | Adjust the fire detection and firefighting systems and replace obsolete systems | Separate environments. |
| | | | Install Helotron extinguishers (easy to use and with no risk of burns). |
| | | | Replace the wet sprinkler solution by a dry solution. |
| | | Integrate the SDACI elements with the Automation System | Review the integration with SDACI. |

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| | | Carry out tests in the gas suppression agents and hydrostatic tests | Implement periodical hydrostatic tests in the clean agent fighting system. |
| | BUILDING | Adjust the water and sewage installations, isolating or relocating pipes | Relocating the brown pipes (possibly sewage) of the diesel tank and air conditioning room. |
| | | Installing a protection coverage against the weather at the access on the top of the building, where the climatization systems are installed | Design and build a coverage over the access "hatch" to CAG in the roof and on its command desk, complying with NR-6 (EPC). |
| | | | Remove the exhauster that is obstructing the stairway that gives access to the roof |
| | | Improve the atmospheric discharge protection system | Modernize the SPDA (Electrical Discharge Protection System) |
| CTA | INFRASTRUCTURE | Battery Bank (1x24) | Replace |
| | | Solid State Switches | Replace |
| | | Water Chiller | Replace |
| | | Nobreak | Replace |
| | | COOLING TOWERS | Replace |
| PAE | INFRASTRUCTURE | Battery Bank (1x24) | Replace |
| | | | Replace (2021) |
| | | Solid State Switches | Replace 2021 |
| | | GMG | Change the tracing of the GMG exhaust system |
| | | QPG | Modify/adapt commands for transfer in ramp generator-Cyber network |
| | | | Modify/adapt commands for transfer in ramp generator-Telephony Station |
| | | Self-Contained | Acquire spare Stulz controller |
| | | | Acquire Stulz controller. Machine in manual mode |
| | | | Acquire Stulz controller. Machine in manual mode. |
| | | | Expand 01 precision Self by Air 20TR, with relative humidity control, integration to the Automation System and acoustic protection condensers. |
| | Replace self machine by another with the same capacity, promoting automation integration and acoustic protection condensers. | | |
| Cooling towers | Replace parts and seal | | |
| SPO | INFRASTRUCTURE | Battery Bank (1x24) | Replace 2021 |
| | | Battery Bank (1x240) | Replace |
| | | | Replace 2021 |
| | | SOLID STATE SWITCHES | Acquire electronic plates |
| | | | Electronic Retrofit |
| | | GMG | Acquire spare parts |
| | | Nobreak | Acquire electronic plates |
| | | | Replace 2021 |
| | | QTAs/QGBTs | Replace DJs and Relays SEPAM 2021 |
| | | Self-Contained | Acquire compressors |
| Replace | | | |
| USCA/QPG | Replace DJs | | |