

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.

		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		