



CERTIFICATION
PROGRAM

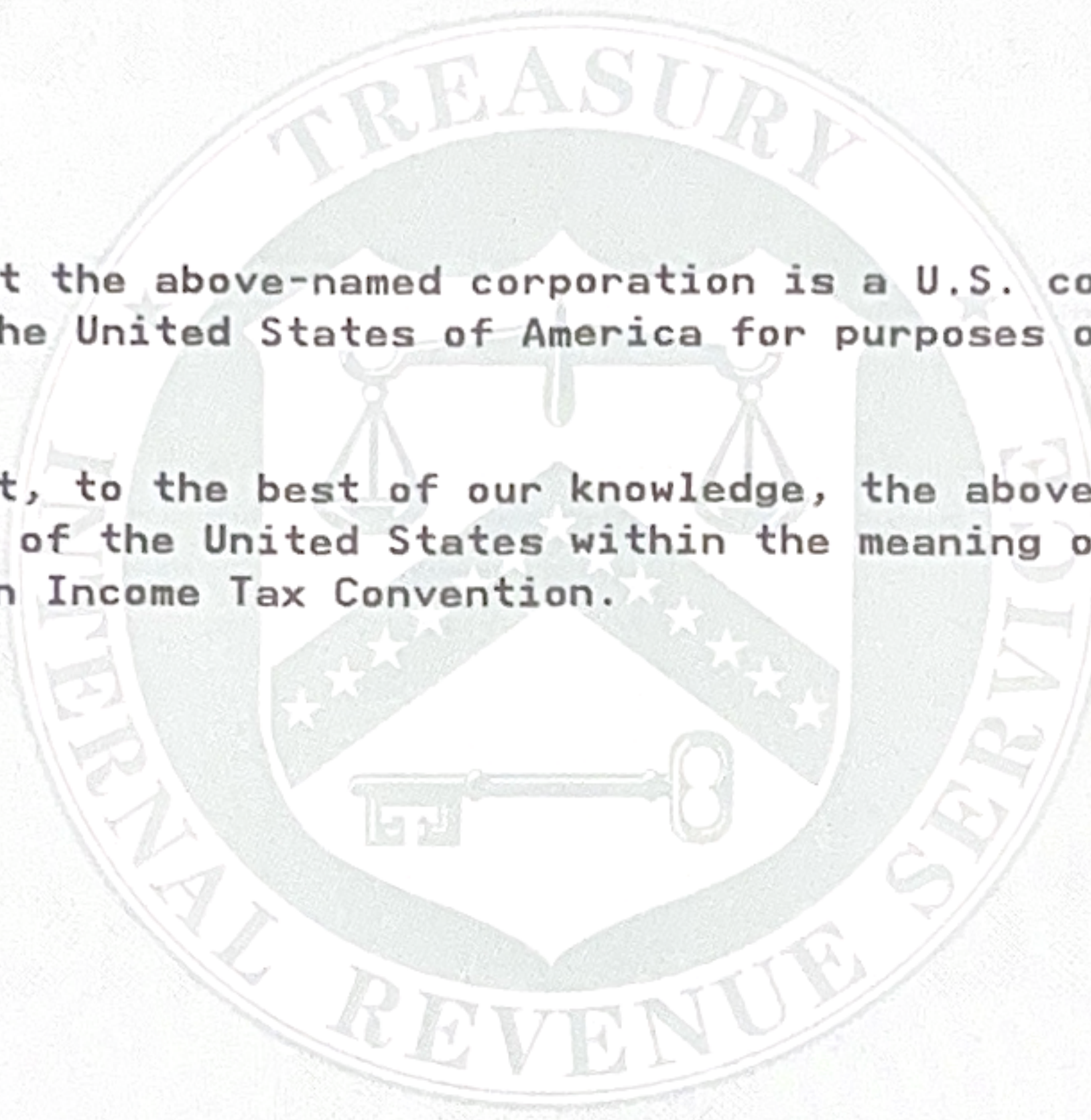
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: April 27, 2026

000227
Taxpayer: FUNCTIONAL SOFTWARE INC
TIN: 47-4554430
Tax Year: 2026

I certify that the above-named corporation is a U.S. corporation, and a resident of the United States of America for purposes of U.S. taxation.

I certify that, to the best of our knowledge, the above-named taxpayer is a resident of the United States within the meaning of the United States - Spain Income Tax Convention.



Mary L. Salnaitis

Mary L. Salnaitis
Planning & Analysis Chief, Accounts Management