

GENERAL TERMS AND CONDITIONS (E 2026:1)

1. Application and interpretation

1.1 These general terms and conditions apply to all services offered by Advokatfirman Vinge KB ("Vinge").

1.2 The code of professional conduct established by the Swedish Bar Association as well as other applicable bar associations (including the Council of Bars and Law Societies in Europe (CCBE) in respect of cross-border activities within the European Economic Area) also apply to the services.

1.3 References in these general terms and conditions to "we", "us", "our" are to Vinge. The term "services" refers to advice as well as other services and includes documents and other work products. When a reference is made to an "engagement", all parts and aspects of a matter shall altogether be considered to be one single engagement irrespective of whether it involves several entities or individuals, refers to several instructions (given on the same or on different occasions), is dealt with by separate teams within Vinge, addresses several areas of law, gives rise to separate invoices or if we are acting for several entities or individuals. Any reference to "specific terms" means those terms applicable to our services that may appear in an engagement confirmation, engagement letter, due diligence report or other document.

2. Client awareness and personal data

2.1 Before we can accept an engagement, as a rule we are required by law and other applicable rules to have procured information concerning the client and the engagement to such an extent which thereby makes it possible for us to carry out conflict of interest checks as well as to handle the risk of and prevent money laundering and financing of terrorism and violations of international sanctions. This means, among other things, that we need to identify you, the natural persons who represent you in the engagement and the natural persons who constitute your beneficial owners as well as, if you are a legal entity, to investigate the manner in which you are owned and controlled. In addition, we are under a duty to verify the information and for such purposes we may request documents which prove the authenticity thereof and procure information from private or public registers or other external sources.

2.2 We are obliged to notify any suspicion of money laundering and financing of terrorism to the police authority and are also prevented from disclosing such suspicions to you. If any suspicions of money laundering or terrorism financing exist, we are required to decline or withdraw from the engagement.

2.3 Vinge is the controller of personal data which is provided and procured in connection with engagement enquiries and engagements. The manner in which, for what purpose, and during what time we process the personal data is set forth in our privacy policy which is published at vinge.se.

2.4 If you are a legal entity, we ask that you inform the natural persons who represent you in the engagement as well as the actual persons who constitute your beneficial owners that Vinge processes their personal data and refer them to our privacy policy at vinge.se. In the event you are a natural person who is represented by a duly authorized representative, we ask you to do the same in relation to the natural persons who represent you in the engagement.

3. Services

3.1 For each engagement, one of our lawyers who is also a member of the Swedish Bar Association will be primarily responsible for the services we provide to you. That lawyer has discretion to deploy those lawyers and other staff as he or she deems necessary or desirable to ensure appropriate delivery of the services.

3.2 We accept instructions from those persons who we have reason to presume have a right to instruct us on your behalf.

3.3 We provide services tailored only on the basis of the circumstances, facts and instructions presented to us in the particular engagement. We are entitled to assume that these are accurate and complete.

3.4 We only provide legal advice and consequently do not provide advice, by way of example, of a commercial, operational or financial nature.

3.5 We do not provide advice in respect of, or based on, the laws of any other jurisdiction than Sweden unless the Vinge lawyer in question is

qualified in another jurisdiction and we have agreed to provide advice in respect of, or based on, the laws of that jurisdiction. Due to our general experience, we may express views on legal issues in other jurisdictions. What we express in those instances is not advice that you may rely on. Such advice must instead be obtained from lawyers qualified in the relevant jurisdiction.

3.6 Our advice is based on the circumstances, facts and legal position at the time they are given. We undertake no obligation to update the advice with regard to subsequent changes.

3.7 Our advice never entails any guarantee of a certain outcome.

4. Intellectual property rights

Intellectual property rights in respect of the documents and other work results which we generate in connection with an engagement belong to us, although you are entitled to use the results for the purposes for which they were produced. Unless otherwise expressly agreed, no document or other work product may be generally circulated, including circulation using open AI tools, or used for marketing purposes.

5. Communication and work tools

In order to render our work processes more effective, we co-operate and communicate electronically via the internet and email and use electronic work tools and cloud-based solutions such as, for instance, virtual data rooms, document management systems, process- and analysis tools and AI tools. Both electronic communications and electronic work tools and cloud-based solutions entail risks from an information security and confidentiality perspective, including risks of information security incidents, as well as with respect to electronic communications, filters, firewalls and other security devices may sift out legitimate emails. If you would prefer that we do not communicate via the internet or email or use electronic work tools and cloud-based solutions, including AI tools, please inform us accordingly.

6. Duty of confidentiality, disclosure of information and reportable arrangements (DAC 6)

6.1 We have a duty of confidentiality regarding all information that is entrusted to us or which we otherwise acquire knowledge of within the scope of our legal practice. In certain instances however, we have a statutory duty to disclose information which is subject to the duty of confidentiality. The code of professional conduct also allows us to disclose such information with your consent or in connection with a dispute between you and us. We reserve the right to disclose confidential information to our insurers in case of any such dispute.

6.2 According to law, we may be obliged to disclose information to the salient tax authorities in respect of your VAT number and the amounts which we have invoiced you.

6.3 If we engage or liaise with other advisers or professionals in the course of an engagement, we may communicate to them all materials and other information that we believe are relevant to assist them in advising or carrying out other work for you. The same applies to information and documents which we have procured in connection with the client awareness process (see clause 2.1).

6.4 Where we agree to carry out an engagement for more than one client, we have the right to disclose such materials and other information that one of the clients has imparted to us to the other clients. In some cases, we also have a professional duty to disclose such materials and information to the other clients.

6.5 When a particular matter has become publicly known we reserve the right to announce our participation for marketing purposes. Such announcement may only contain information about the matter that is already in the public domain. In those situations we may also, unless you advise us otherwise, display your owned or licensed logotypes in our publicity material. This also applies if you, in relation to a matter that is not publicly known, have expressly agreed that we announce our participation.

6.6 If you are an issuer subject to the obligation to establish an insider list pursuant to Article 18 of the Regulation (EU) 2014/596 of the European Parliament and of the Council on market abuse and we, through our engagement, gain access to inside information relating to you or your

financial instruments, we may establish an insider list of those of our employees who have access to such inside information. The insider list will be retained in accordance with applicable rules.

6.7 As regards the EU Directive concerning the automatic exchange of information which relates to reportable cross-border arrangements (DAC 6), in light of our duty of confidentiality we can neither report any such arrangements to the tax authorities nor inform other advisers about their obligation to report them to the tax authorities unless you expressly instruct us to do so and thereby release us from our duty of confidentiality. If you instruct us to report an arrangement to the tax authorities, we will treat this as a part of our engagement for you.

7. Fees and expenses

7.1 Our principles for charging fees follow the code of professional conduct and our fees are normally determined on the basis of a number of factors such as time spent, the complexity of the work, the qualifications, experience and resources required, the amounts involved, time constraints and the result achieved.

7.2 As a general rule, we increase our hourly rates on an annual basis and then at the lowest in an amount which corresponds to changes in the Swedish Services Producer Price Index (SPPI, *Sw. tjänsteprisindex, TPI*) for subsection 69.1 (legal services) of division M (professional, scientific and technical services) from the previous year (the comparison quarter is the quarter immediately preceding the date on which the increase is implemented).

7.3 Upon request we can, wherever possible, provide you with an estimate of our likely fees at the outset of an engagement and keep you informed about fees incurred as work progresses. An estimate is based on the information to which we have access at the time of the estimate and does not constitute any offer of a fixed price.

7.4 In addition to fees, we charge certain expenses. The expenses may, for example, relate to registration fees, fees for database searches, fees to other advisers and professionals, couriers and travel, temporary workers, catering, telephone conferences and extensive photocopying.

7.5 All fees and expenses are exclusive of value added tax, which will be charged in those cases where we are obliged to do so.

8. Invoicing and payment

8.1 We can only invoice our client. Consequently, we cannot meet a request to issue the invoice to someone else.

8.2 Our normal practice is to send invoices on a monthly basis. We may send you preliminary (on account) or final invoices. Preliminary invoices will give an estimation of the amount which will be paid for the work performed. In such cases, the final invoice for the matter or part of the matter will set out the total amount of our fees and expenses with the fees and expenses payable according to any preliminary invoice deducted.

8.3 In certain cases we may request an advance payment. Such payment will be used to settle future invoices. The total amount of our fees and expenses for the engagement may be more or less than the amount of the advance payment.

8.4 Each invoice sets out a due date. If an invoice is not paid, default interest on the balance owing will be charged from the due date until receipt of payment at the default interest rate determined according to the Swedish Interest Act.

8.5 In Swedish litigation and arbitral proceedings, the losing party is normally ordered to pay the costs (including legal fees) of the winning party. This is however not always the case. Under certain circumstances, the costs will not be recoverable at all or only in part. Irrespective of whether you should be the winning or losing party or not be granted full compensation for your costs, you must pay our fees for services rendered and expenses incurred in representing you in litigation or arbitral proceedings.

8.6 If our fees and expenses are to be financed with public funds or by you making use of insurance, you must still pay our fees and expenses to the extent they exceed whatever is paid out from public funds or from the insurance.

8.7 If in relation to amounts payable to us you are required under the applicable tax regime to withhold or deduct any amount, you will also pay

to us an amount equal to that withheld or deducted so that the amount received by us always corresponds to that payable to us.

8.8 As a general rule, we do not accept to use and invoice you through a billing system designated by you. If we have made an exception and agreed to invoice you via an invoicing system designated by you, we reserve the right to request compensation for licence fees and other additional costs as well as to stop using the system if, in our assessment, such would entail unreasonable and extensive additional work or that time and cost items are rejected without any reasonable ground therefor.

8.9 The obligation to pay for our services rendered is independent of whether you have requested, conducted, or completed a supplier audit, information security audit, or similar review. We can, due to the duty of confidentiality within the scope of our legal practice, never grant system access or on-site audits.

9. Limitations of liability

9.1 Your relationship is with Vinge alone and not with any other entity or individual associated with Vinge. Hence, no party other than Vinge can be held responsible for services rendered. Without limiting the generality of the foregoing, any entity and individual associated with Vinge (for instance shareholders, directors, managing directors, employees and consultants) shall have the benefit of these general terms and conditions and any specific terms. Financial limits will then apply to Vinge and the associated entities and individuals as if they together were one single person.

9.2 Our liability for any loss or damage suffered by you as a result of our fault or negligence or breach of contract shall, provided our actions are not wilful, be limited to an amount per engagement of 50 million Swedish kronor or, if our fee for the engagement is less than one million Swedish kronor, five million Swedish kronor. A price reduction or any other remedy cannot be available in addition to damages. Neither can we accept any obligation to pay penalties.

9.3 Our liability to you will be reduced by any amount which may be obtained under any insurance maintained by or for you or under any contract or indemnity to which you are a party or a beneficiary, unless it is contrary to the agreement with such insurance provider or other third party or your rights against such insurance provider or other third party will be prejudiced thereby.

9.4 Other advisers and professionals shall be deemed to be independent of us, and so regardless of whether they have been engaged by us or by you directly or whether they report to us or to you. Hence, we assume no liability for other advisers or professionals including, without limitation, for choosing or recommending them or for their work.

9.5 Where we and a third party are liable for the occurrence of a loss or damage, our liability for that loss or damage shall be limited to such sum as is reasonable having regard to the extent of our responsibility for the occurrence of the loss or damage. If you have accepted any exclusion or limitation of liability in relation to the third party, then our liability shall be reduced by the amount of the contribution we would have been able to recover from that third party if its liability had not been excluded or limited (and regardless of whether or not the third party would have been able to pay that contribution to us). This clause shall not prejudice the generality of any other limitation of liability in these general terms and conditions or in any specific terms.

9.6 We shall not be liable for any loss or damage which arises as a result of you, either wholly or in part, using our advice or work results for any other purpose, or in any other context than for which it was provided or produced. Unless otherwise prescribed pursuant to clause 9.11, we shall not be liable for any loss or damage which is suffered by a third party as a result of you having used our advice or work results.

9.7 Although we take reasonable measures to ensure that we and the suppliers providing IT services to us maintain a high level of information security and availability, there are no guarantees that the services are risk-free. If you have not requested that we do not communicate via the internet or email, then we cannot, unless otherwise prescribed by mandatory law, be held liable for any loss or damage which arises as a result of having communicated via the internet or email. The same applies if you have not requested that we do not use electronic work tools and cloud-based solutions.

9.8 Unless the engagement specifically included the rendering of tax advice, we will not assume any liability for loss or damage which has

arisen as a result of you, as a consequence of the services provided by us, having been charged tax or risk being charged tax.

9.9 We cannot be held liable for any loss or damage which has been caused as a consequence of our compliance with the code of professional conduct or the statutory obligations we understand are incumbent on us, e.g. those outlined in clauses 2.1, 2.2, 6.2 and 6.4.

9.10 We will not accept any liability for any loss or damage suffered as a result of events beyond our control, which events we reasonably could not have anticipated at the time we accepted the engagement and whose consequences we could not reasonably have avoided or overcome.

9.11 If we, at your request, agree that a third party may rely on our advice or work products, this will not increase or otherwise affect our liability to our disadvantage. We can only be held liable to such third party to the extent we would have been liable to you. Any amount payable to a third party as a result of such liability will reduce our liability to you correspondingly and *vice versa*. No client relationship with such third party is assumed. The aforesaid also applies if we, at your request, issue certificates, opinions or the like to a third party.

10. Complaints and claims

10.1 If, for any reason, you are dissatisfied with our services and have a complaint or wish to make a claim, you should notify the lawyer who is primarily responsible for the relevant engagement. As regards a claim, such must be accompanied by a written account of our alleged fault, negligence or breach and the estimated loss or damage. In order to be enforceable, the claim must be submitted to us within a reasonable time but not later than three months after the point in time when you became (or, after reasonable investigations, could have become) aware both of the loss or damage and of that our alleged fault, negligence or breach may have occasioned that loss or damage. A claim cannot under any circumstances be made after the expiry of the limitation period that applies according to law.

10.2 If your claim is based on a claim against you by an authority or other third party, we shall be entitled to meet, settle and compromise such claim on your behalf, provided that - taking into account the limitations of liability in these general terms and conditions and in any specific terms - you are indemnified by us. If you meet, settle, compromise or otherwise take any action in relation to such claim without our consent we will not accept any liability for that claim.

10.3 If you are compensated by us or our insurers in respect of a claim, you shall, as a condition for such compensation, transfer the right of recourse against third parties to us or our insurers by way of assignment or subrogation.

11. Professional indemnity insurance

We maintain professional indemnity insurance adapted to the needs of our business with well-known insurance companies. We do not disclose the amount of the insurance cover but can upon request provide a written opinion from our insurance broker confirming the cover to be in line with market practice.

12. Termination of engagement

12.1 You may terminate our engagement at any time by requesting us to cease acting for you. If you do so, you must still pay our fees for services rendered and expenses incurred before the engagement is terminated.

12.2 Circumstances may exist either at law or according to the code of professional conduct that require or entitle us to decline or withdraw from an engagement. Among other things, this may be the case in the event of inadequate client identification, suspicions of money laundering or financing of terrorism, risk that our client and/or our client's owners are subject to international sanctions or that the engagement is affected by sanctions, conflict of interest, failure to pay our fees or expenses, failure to supply adequate instructions or if confidence and trust no longer exist between you and us. If we decide to terminate our engagement, you must still pay our fees for services rendered and expenses incurred prior to the date of termination. An engagement will in any event end when we have fulfilled your instructions in relation to that engagement.

13. Document retention

13.1 After the conclusion or termination of an engagement, we will at our premises or with a third party, in physical form or electronically, store essentially all documents accumulated or generated in connection with the engagement. The documents will be stored for a period of time which we

deem to be adequate for that particular type of engagement, however under no circumstances for a period of time shorter than that required by law or the code of professional conduct.

13.2 Since we are under an obligation to retain essentially all documents accumulated or generated in connection with an engagement, we cannot meet a request to return or destroy a document (without keeping a copy) in advance of the expiration of the retention period.

13.3 We cannot keep in custody your original documents and will accordingly return any such originals to you in connection with the conclusion or termination of the engagement. We may however keep a copy of those originals in our files.

14. Amendments, prevailing terms and language versions

14.1 These general terms and conditions may be amended by us from time to time. The current version can always be viewed at vinge.se. Amendments will become effective only in relation to engagements initiated after the amended version was published at vinge.se.

14.2 In case we have stated specific terms in respect of an engagement or part of an engagement, those terms shall prevail if and to the extent there are any inconsistencies between them and these general terms and conditions.

14.3 These general terms and conditions are produced in Swedish and English. If not agreed otherwise, the version in Swedish shall apply to clients domiciled in Sweden and the version in English to all other clients.

15. Governing Law and Dispute Resolution

15.1 These general terms and conditions, including the arbitration clause set forth in clause 15.2, and, if any, the specific terms for the engagement and all issues in connection with any of them, our engagement and services shall be governed by and construed in accordance with substantive Swedish law.

15.2 Any dispute, controversy or claim arising out of or in connection with these general terms and conditions, the specific terms for the engagement (if any), our engagement or our services, shall be finally settled by arbitration in accordance with the Rules of the Arbitration Institute of the Stockholm Chamber of Commerce. The seat of arbitration shall be Stockholm, Sweden. The language to be used in the arbitral proceedings shall be Swedish or, if you or we so request, English.

15.3 The arbitral proceedings are subject to confidentiality. The confidentiality covers all information disclosed in the course of the arbitral proceedings, as well as any decision or award made or declared during the proceedings. The confidential information may not be disclosed to a third party without the written consent of the other party. A party shall however not be prevented from disclosing such information in order to be able to safeguard its rights towards the other party in connection with the dispute or towards an insurance policy underwriter, or if the party is required to so disclose pursuant to statute, regulation, a decision by an authority, a decision or rule by the Swedish Bar Association, a stock exchange contract or similar.

15.4 Notwithstanding clause 15.2, we shall be entitled to commence proceedings against you for the payment of any amount due to us in any court with jurisdiction over you or any of your assets.

15.5 Clients who are consumers may under certain circumstances turn to the Swedish Bar Association's Consumer Disputes Board (Konsumenttvistnämnden) to have fee disputes and other financial claims against us tried. For further information, see advokatsamfundet.se/Konsumenttvistnamnden or contact us or the Consumer Disputes Board directly.

Advokatfirman Vinge KB, Swedish Companies Registration Office's registration No. 916618-4714, VAT number 916618471401, www.vinge.se

Offices

Smålandsgatan 20, P.O. Box 1703, 111 87 **Stockholm**, Sweden
Södra Hamngatan 55, P.O. Box 11025, 404 21 **Göteborg**, Sweden
Östergatan 30, P.O. Box 4255, 203 13 **Malmö**, Sweden
Rue de la Loi 23, BE-1040 **Brussels**, Belgium

Bar associations

Sveriges advokatsamfund, P.O. Box 27321, 102 54 Stockholm, **Sweden**
www.advokatsamfundet.se
Ordre français des avocats du barreau de Bruxelles, Palais de justice Place Poelaert, 1000 Bryssels, **Belgium**
www.barreaubruelles.be/en/

Consumer Disputes Board

Konsumenttvistnämnden, Sveriges advokatsamfund, P.O. Box 27321, 102 54 Stockholm, **Sweden**
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