

General Terms and Conditions of Engagement (April 2026)

1. Introduction and scope of work

1.1 These general terms and conditions apply to all advice and other services rendered by us, BoB Advokatbyrå AB, to our clients. A specific engagement for you (the “engagement”) is governed by these general terms and conditions subject to any changes and additions set forth in our letter of engagement or in a written agreement referring to them. All aspects and parts of a transaction, a business arrangement or other matter shall be considered to be one and the same engagement, irrespective of it involving several individuals or entities, addresses several areas of law, or whether several separate invoices are issued, or whether we are acting for several individuals or entities.

1.2 The scope of our work – which may subsequently be changed – is specified in a letter of engagement or agreement or is otherwise agreed with you at the outset of the engagement (at your request we will provide you with a written letter of engagement). Within this scope, we undertake to in every reasonable way endeavour to serve you effectively and to render high quality work results and advice.

1.3 We are subject to the Code of Conduct of the Swedish Bar Association (see www.advokatsamfundet.se) as well as a range of other rules and laws, including rules on attorney-client privilege, the handling of conflicts of interest, anti-money laundering, non-disclosure of inside information, and on restrictions on trading in listed securities.

1.4 Our work results and advice are tailored to the circumstances of the specific engagement, to the facts presented to us and to your instructions. Accordingly, you may not rely on them in any other matter or for any other purpose than for which they were rendered.

1.5 Our advice never implies a guarantee of a certain outcome.

1.6 Unless otherwise specifically agreed, all information provided verbally, through discussion or presentation materials or in any draft versions are only preliminary and do not constitute legal advice.

1.7 Unless otherwise agreed, our advice in the engagement does not include advice on potential tax consequences.

1.8 We render advice only in respect of and based on the laws of Sweden. Based on our general experience in dealing with other jurisdictions, we may express views on legal issues in another jurisdiction. This is merely intended to provide the benefit of our experience and shall not be construed as constituting advice. However, we would be pleased to assist you in obtaining the necessary advice from lawyers qualified in the relevant jurisdiction.

1.9 Whilst it is our policy to inform clients and others of legal developments on an ad hoc basis by way of general updates (e.g. via news letters), our work results and advice in the engagement are rendered on the basis of the law in force at that date. Unless otherwise agreed, we assume no responsibility and will not be held liable to update them pursuant to changes in the law after that date.

2. Identification check; i.a. linked to money laundering or terrorism financing

2.1 In certain engagements, we are under a legal obligation to check, i.a., the identity and ownership structure of the client and certain entities and individuals affiliated to the client, and to retain satisfactory evidence thereof. Therefore, we may ask you to provide us with, i.a., evidence of identity and other information. Clients may also be asked for professional references.

2.2 We reserve the right to withdraw from the engagement if you do not comply with the obligation to provide us with information that we consider relevant, including but not limited to the information listed in Clause 2.1.

2.3 We are required by law to disclose suspicions of money laundering or terrorism financing to the Financial Intelligence Unit. We are prevented by law to inform you of having such suspicions or having made or contemplating on making such disclosure.

3. Provisioning of VAT-number

When rendering services to a client subject to reverse charge arrangements in the client's European Union member state, i.e., in situations where we are not required to charge Swedish VAT, we are required by law to provide details of the client's VAT number and the value of the services rendered on an European Community Sales List (a recapitulative statement) to the Swedish Tax Agency. Should you oppose our provisioning of these details, we will not be able to assist you.

4. Insider lists

4.1 If you as client are required to draw up an insider list under Article 18 of the EU Market Abuse Regulation (596/2014/EU), and our engagement gives us access to insider information concerning you or your financial instruments, then, provided that we are notified as set out below, we will draw up an insider list of the employees of BoB Advokatbyrå AB who have access to such insider information. By engaging BoB Advokatbyrå AB, you agree, where applicable, to notify us immediately if you consider that certain information to which we have access constitutes insider information.

4.2 Unless otherwise agreed, we will not keep a list of the employees of BoB Advokatbyrå AB who have access to insider information in any situations other than those specified in Clause 4.1.

4.3 Our list will not include information about people with access to insider information other than those employed by BoB Advokatbyrå AB.

5. Confidentiality

We are obliged to observe an extended duty of confidentiality under law. Any non-public information, received in the course of our work for you, from or about you, your business or other affairs, will be treated as strictly confidential. Nor will we disclose it to any other person, except in accordance with your instructions or as we may be required to do by law, applicable Code of Conduct or order of applicable court of competent jurisdiction. If we, in the course of the engagement, engage or liaise with other advisors or

professionals, we may communicate to them any information which we believe may be relevant to assist them in advising or carrying out other work for you. In light of our extended duty of confidentiality, we are also prevented from reporting reportable cross-border arrangements (DAC 6) under the Reportable Arrangements Act (Sw. Lag (2020:434) om rapporteringspliktiga arrangemang) and the Tax Procedures Act (2011:1244) to the relevant tax authority, or to inform other advisors of their obligation to report such arrangements to the relevant tax authority. The foregoing provides that you do not give us an explicit instruction to report the relevant cross-border arrangement to the tax authority or that disclosure to other advisors should take place on your behalf, and that you thereby release us from our duty of confidentiality. Reporting in accordance with an explicit instruction will be considered as an assignment performed on your behalf in accordance with our general terms and conditions of engagement.

6. Communication and IT-services

6.1 Unless otherwise instructed by you, we may communicate with you by e-mail, through the Internet and through video calls even if such communication involves security and confidentiality risks. We do not accept any liability for damages incurred due to such communication or thereto related risks and effects.

6.2 To make the work process more efficient, we use internal and external IT services and cloud-based solutions, such as document management systems, e-signing services, analysis tools and AI (Artificial Intelligence). We take reasonable measures to ensure that such IT services maintain a high level of information security and availability, but we do not accept any liability for damages that may arise as a result of the use of these services. If you prefer that we do not use electronic tools and cloud-based solutions, please notify us.

6.3 Our spam and virus filters and other security arrangements may sometimes reject or filter out legitimate e-mails. Accordingly, you should follow up on important e-mails to us by telephone or by any other appropriate mean.

7. Intellectual property rights

The copyright and other intellectual property rights in our work results and advice shall vest in us, although you have the right to use them for the purpose for which they were rendered to you. Unless we have agreed otherwise, no documents or other work results generated by us may be used for any other purpose or be generally circulated or used for i.a. marketing purposes.

8. Reference engagement

Once a transaction or other engagement has become publicly known, we may briefly disclose our involvement in the engagement and other publicly known information in our marketing, e.g., by referring to the engagement in our proposals, on our website or to provide information to so called ranking institutes. In the ambition of continuously keeping our service quality at the highest level possible, we would appreciate your participation in a debriefing exercise after we have completed the engagement.

9. Fee

9.1 For our work, we are entitled to a reasonable fee, determined as described below, plus applicable VAT.

9.2 Unless otherwise agreed, our fee is determined – in accordance with applicable Code of Conduct – taking into account the extent of the engagement, its nature, complexity and importance as well as the expertise of the lawyers performing the work, the work results and other such circumstances. For the purpose of support, we internally assign to each lawyer an hourly rate based on his or her ability, experience and skills. Our rate schedule is revised annually.

9.3 On your request, we will provide you with an estimate of our fee at the outset of the engagement and continuously update you on the fees incurred as the work progresses. Such estimate is based on the information available to us at that time and cannot be regarded as a fixed quote.

9.4 On your request, we may also, depending on the nature of the engagement, agree on a fixed fee, fee cap or other fee arrangement.

10. Expenses

In the course of our work, we are entitled to incur expenses for items relating to the engagement such as filing fees, notary or translation services, overnight or special delivery service, travel, and accommodation or other advisors' fees. We will consult with you prior to incurring any such significant expense. In addition to our fees, we are entitled to reimbursement for all reasonable and verified expenses related to the engagement. We will not mark up any such expenses when charged to you, except with applicable VAT. Should we incur expenses in any other currency than Swedish Krona, we are entitled to remuneration for any changes in the currency exchange rate between the date of invoice and the date of payment.

11. Invoicing etc.

11.1 Unless otherwise agreed, we invoice by e-mail or regular mail.

11.2 If you wish us to invoice you via your own, or via a third party, system, this must be accepted separately. If we accept your own or a third party system, we are not responsible for the loss or disclosure of invoice information to unauthorized persons after the information has been transferred to the system.

11.3 We invoice you as a client – either by way of a partial invoice or an invoice on-account – usually on a monthly basis. Any amount invoiced will be in Swedish Krona, unless otherwise agreed.

11.4 Partial invoicing means charging a final fee for the part of our work attributable to a particular period. Onaccount (preliminary) invoicing means invoicing part of our final fee, without specific attribution to a certain part of our work. When invoicing on-account, the final invoice for the engagement will set out the total amount of our fee with the fees paid "on-account" deducted.

11.5 Our invoices are due and payable within 15 days of the invoice date (or within such later date specified in the invoice). In case of late payment, interest will be charged from the due date until our receipt of payment in accordance with the provisions of the Swedish Interest Act (Sw. Räntelagen (1975:635)).

11.6 If you ask us to address an invoice to someone else, we may accommodate your request only if it is evident that the arrangement will not violate applicable law, that necessary identification procedures have been complied with (see Clause 2.1) and that you, on our request, will promptly pay any amounts which have not been paid by the due date. We will not assume any client relationship with any such addressee.

12. Advance payments

12.1 Subject to applicable Code of Conduct, we may require you to make advance payments to us before we perform work or pay third parties on your behalf. Such a request is not an estimate of (or cap on) any fees or expenses.

12.2 All advance payments made will be deposited in a client account which is kept separate from our own funds and will be managed in accordance with applicable Code of Conduct. We may apply such funds towards payment of our invoices (however, this will not affect your right to challenge the amount of any such invoices), unless the funds were received for another specific purpose.

13. Responsibility for legal expenses, legal expenses insurance, etc.

13.1 Should the engagement involve a dispute, the losing party may be ordered to pay the winning party's legal costs in full or in part (including legal fees). Irrespectively of you being the winning or losing party, you must pay the fees for our work and reimburse us for the expenses incurred in accordance with these general terms and conditions.

13.2 Should the engagement involve a dispute, your legal expenses insurance (if any) may cover certain of your own and your counterparty's costs. However, regardless of such insurance, you must pay the fees for our work and reimburse us for the expenses incurred in accordance with these general terms and conditions regardless of the terms of any such insurance.

14. Other advisors and professionals

14.1 The engagement may require the engagement of other advisors or professionals (e.g., foreign lawyers) to assist you. On your request, we will be pleased to assist you in identifying, contracting, informing or instructing such advisors and professionals.

14.2 Any authority given by you to us to contract or instruct any such advisors or professionals includes authority to accept a limitation of their liability on your behalf.

14.3 Any of your other advisors and professionals (irrespectively of them being identified, contracted, informed or instructed by us) shall be deemed independent of us. We assume no liability for such other advisors or professionals, neither for choosing or recommending them nor for their advice or other services (regardless of whether they report to us or their advice or other services are routed through us). In addition, the payment of fees and expenses of such advisors and professionals will be your, and thus not our, responsibility (regardless of whether these are invoiced to you or us). Their invoices will normally be addressed directly to you.

15. Key contacts within the law firm; complaints and claims procedure

15.1 To develop personal relations and to enhance our understanding of your business, one of our partners will be your designated client relationship partner and will be your key contact within the law firm. A partner or senior lawyer with the relevant expertise will be designated as primarily responsible for each engagement and be your key contact for such engagement.

15.2 Should you have concerns on how we handle the engagement, it is important for us to be aware of any such concerns. Any claim, based on a claim against you by any tax or other authority, may not be made later than three months after the date such a claim was made against you. Any claim otherwise based on circumstances of which you were unaware, or could not have known of after reasonable investigations as per the date of our last invoice issued for the engagement to which the claim refers, may not be made later than three months after the date such circumstances became known or could have become known to you after reasonable investigations. Other claims may not be made later than 12 months after the date of our last invoice issued for the engagement to which the claim refers. Under any circumstances, you must initiate legal proceedings against us no later than three years after the date of our last invoice issued for the engagement to which the claim refers. If the deadlines above are not met, you lose the right to any compensation.

15.4 Should your claim be based on a claim against you by any tax or other authority, or a third party, we or our insurers shall be entitled to meet, regulate and settle such claim on your behalf, provided that you – taking into consideration the limitations of liability provided by these general terms and conditions or otherwise applicable to the engagement – are indemnified by us. If you meet, regulate, settle or otherwise take any action in relation to such claim without our consent, we will not accept any liability for such claim.

15.5 If you are reimbursed by us or our insurers in respect of a claim, we or our insurers will be subject to any right you may have against someone else as a result of your claim, loss or damage.

16. Limitations of liability

16.1 Your relationship with respect to the engagement is with BoB Advokatbyrå AB only and not with any individual or entity associated with BoB Advokatbyrå AB (even if your express or implied intention is that our work shall be performed by specific individual(s)). Except as may be provided under mandatory law, no individual or entity associated with BoB Advokatbyrå AB (including, without limitation, shareholders, partners or employees) shall assume any personal liability to you, and all such individuals and entities shall have the benefit of these general terms and conditions (including any limitations of liability provided by them).

16.2 Unless otherwise agreed, we assume no liability for the accuracy or completeness of any information provided to us by yourselves or any other person in the course of our work, nor for any loss or damage arising in any way from fraudulent acts, misrepresentations or wilful default on the part of any other person than ourselves, our partners or our staff.

16.3 We assume no liability for any loss or damage suffered as a result of any event beyond our control, which event we could not reasonably have anticipated at the time we accepted the engagement and which consequences we could not reasonably have avoided or overcome.

16.4 We assume no liability for any loss or damage suffered as a result of your use of any of our work results or advice in any other context or for any other purpose than for which it was provided.

16.5 Unless the engagement specifically includes the rendering of tax advice, we assume no liability for any loss or damage suffered by means of tax or tax surcharges being imposed or risk of being imposed on you as a result of our work results or advice.

16.6 If the engagement includes the rendering of advice on potential tax consequences, we assume no liability for any taxes payable by you, unless it was evident at the time of our advice that you could have achieved your commercial objectives by using an alternative structure or method at no additional cost or risk, and thereby completely would have avoided the payment of such taxes.

16.7 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 agreement or indemnity to which you are a party or a beneficiary.

16.8 Should several advisors be liable to you in relation to the same loss or damage, our liability for such loss or damage will be limited to the portion which our share of the total fees payable to all advisors bears to the sum of the fees to all advisors (regardless of whether any such other advisor has excluded or limited its liability or would have been unable to pay its part of the total claim).

16.9 If another advisor's liability to you is more limited than our liability, any liability we might have to you as a result of being held jointly and severally liable with such other advisor will be reduced by the amount of the contribution we could have recovered from that advisor if its liability to you had not been limited (and regardless of whether such other advisor would have been able to pay the contribution to us).

16.10 Except as provided for in this Clause 16.10, we assume no liability to any third party for any loss or damage suffered as a result of your or any third party's use of any of our work results or advice. If, at your request, we agree that a third party may rely on any of our work results or advice, or if we issue any certificate, opinion or the like to a third party, 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 be liable to you. Any amount payable to such third party as a result of such liability will reduce our liability to you correspondingly and vice versa. We will assume no client relationship with any such third party.

16.11 Unless otherwise agreed at the outset of an engagement (or a particular matter within an engagement), our liability to you shall be limited, in respect of each engagement, to the sum of 10 million Swedish Krona or, if our fee for the engagement concerned is less than one million Swedish Krona, five million Swedish Krona.

16.12 The limitation of liability amount set out in Clause 16.11 above applies to any damage or loss caused by, or resulting directly or indirectly from, the same or similar act or omission, regardless of when the damage or loss was caused, discovered or occurred.

17. Professional indemnity insurance

We maintain professional indemnity insurance appropriate for our business including the Swedish Bar Association's compulsory professional indemnity insurance.

18. Termination and withdrawal

You may terminate our engagement at any time. Applicable law and applicable Code of Conduct, respectively, specify the circumstances under which we may or are required to withdraw from the engagement. In the event of termination or our withdrawal, you must pay the fees for our work and reimburse us for the expenses incurred up to the date of termination or withdrawal in accordance with these general terms and conditions.

19. Amendments

These general terms and conditions may be amended by us from time to time. The current version is always published on our website; <https://bobadvokater.se>, and will be sent to you on request. Amendments will become effective only in relation to engagements initiated after the amended version having been published on our website.

20. Personal data

As part of our business, we may process personal data in accordance with our from time to time applicable privacy policy, published on our website.

21. Dispute resolution

21.1 Subject to Clauses 21.3–21.4, any dispute arising out of or in connection with these general terms and conditions, the engagement, our work results or advice, shall be finally settled by arbitration in accordance with the Arbitration Rules of SCC Arbitration Institute (the relevant rules etc. are available at www.sccinstitute.com). The seat of arbitration shall be Göteborg, Sweden. The language of the arbitration shall be English (unless otherwise agreed at that time).

21.2 The entire arbitration process is subject to confidentiality. Confidentiality covers, among other things, the commencement of arbitration proceedings, all information that emerges during the proceedings as well as decisions or arbitral awards that are made as a result of the proceedings. However, a party shall not be prevented from disclosing such information that is necessary to disclose in order to maintain or enforce its rights against the other party with regard to the dispute, or against an insurer, or such

information that the party is obliged to disclose by mandatory law, stock exchange rules, or a decision by a public authority.

Further, a party is not precluded from disclosing such information that has been approved in advance in writing by the other party.

21.3 With regard to disputes between a consumer and a member of the bar at the law firm or us, you have the right, if an amicable solution has not been reached, to have the matter tried by the consumer dispute resolution board of the Swedish Bar Association (P.O. Box 27321, SE-102 54 Stockholm, Sweden; www.advokatsamfundet.se/konsumenttvistnamnden). A consumer is a physical person, who acts in relation to purposes outside business or professional operations.

21.4 We shall always be entitled to commence proceedings against you for the payment of any amount due to us in any court where you are domiciled or, alternatively, where your assets are located or, alternatively, in the Stockholm District Court, Sweden. Our right to initiate legal proceedings in a general court to collect overdue claims also includes claims that you have disputed.

22. Governing law

These general terms and conditions, including the arbitration clause (Clause 21.1), any special terms and conditions for the engagement and all issues relating to them, the engagement or our work results or advice shall be governed by and construed in accordance with the laws of Sweden.