

GENERAL TERMS AND CONDITIONS FOR LEGAL SERVICES

These General Terms and Conditions apply to all services provided by W & W Legal Attorneys Ltd ("W & W Legal" or "we") to its clients (the "Client" or "you"), unless otherwise agreed in writing. By engaging us, the client is considered to have accepted these General Terms and Conditions. The services are governed by Finnish law.

1. Code of Conduct

1.1. We are subject to the professional Code of Conduct and comply with the applicable rules and professional and ethical standards of the Finnish Bar Association.

2. Parties

- 2.1. The Parties to the Legal Services are W & W Legal and the Client who has requested services from W & W Legal.
- 2.2. The contact details of the Client are set out in the Legal Services Agreement.
- 2.3. The contact details of the W & W Legal are as follows:

W & W Legal Attorneys Ltd Erottajankatu 2 FI-00120 Helsinki +358 (0) 29 123 2222 office@wwlegal.fi

- 2.4. The W & W Legal is registered in the Trade Register maintained by the Finnish Patent and Registration Office under the Business ID number 3100351–1. The VAT number of W & W Legal is FI31003511.
- 2.5. The attorney(s) indicated in the Legal Services Agreement shall be the Primary Responsible person at W & W Legal.

3. Scope of Services

3.1. Our services entail provision of legal services and advice which may be specified separately in the Legal Services Agreement.

- 3.2. The scope of our services is defined by the instructions given by the Client and as accepted by us. We base our advice and rely on the information and documents provided by you and we do not seek to independently verify their accuracy. Our advice is always given, and any documents drafted, in the specific matter only and may not be relied upon in any other engagement or circumstances or used for any purpose other than for which they are provided.
- 3.3. Our services are exclusively to the use of the client and solely for the purposes agreed in connection with the engagement. Our advice and other services are based on the laws and regulations, case-law, and guidance on interpretation in force when we deliver our advice or service, and we shall not have any responsibility to inform you of any subsequent changes to them.
- 3.4. Whenever you need legal advice in other than Finnish law questions, we will be pleased assist you in identifying and instructing a suitable legal advisor in the relevant jurisdiction. Any such advisors will be independent of us and act on their own responsibility. We cannot assume any liability for the legal advice provided by such other legal advisors or for their quotes, estimates or fees or level of services otherwise.
- 3.5. We provide advice on tax law only when so specifically agreed on. In other cases, whilst we may discuss the tax aspects of a matter with you, this is merely to provide you the benefit of our general experience and does not constitute legal advice, and you should always seek independent tax advice.
- 3.6. Our services do not comprise advice on financial, accounting, technical, or environmental matters.

4. Conflicts of interest

- 4.1. Before we can accept to take on an engagement, we are due to ensure that we do not have a conflict of interest in the matter. Any questions of conflicts of interests will be addressed in line with the Code of Conduct of the Finnish Bar Association.
- 4.2. We may accept an assignment to draft a contract or to act as a mediator on behalf of two or several clients who have conflicting interests, if all these clients ask us to do so. In such case we have an obligation to equally consider the interests of all these clients, and we cannot represent any of them in the event of a subsequent dispute in the matter.

5. Fees and terms of payment

- 5.1. W & W Legal shall charge a fee for the work performed in accordance with the current price list, unless otherwise agreed in writing with the Client in the Legal Services Agreement. Unless otherwise agreed in writing with the Client, the fee shall be charged on an hourly basis.
- 5.2. The Client shall be given as accurate an estimate as possible of the total costs of the legal services. However, the final total charge for the services will depend on the actual measures taken in the matter, which may change during the course of the assignment. The fee estimates are therefore always indicative and non-binding.
- 5.3. In consumer relations, the cost estimate includes VAT. The estimate is based on the information available to W & W Legal at the time of accepting the assignment. The consumer client will be informed if it becomes apparent during the performance of the assignment that the estimate will be exceeded.
- 5.4. We reserve the right to revise our fees and the basis on which they are calculated if the assignment expands, changes its schedule or our responsibilities in relation to it increase, or if the assignment or the circumstances surrounding it otherwise change.

- 5.5. For private clients, the fee will start at EUR 297,60 per hour (EUR 240 plus VAT 24 %), depending on the nature and scope of the assignment.
- 5.6. The fee for litigation services for private clients starts at EUR 347,20 per hour (EUR 280 plus VAT 24%), depending on the nature and scope of the litigation.
- 5.7. For corporate clients, the fee shall start at EUR 320 per hour added by VAT (EUR 396,80 incl. VAT), depending on the nature and scope of the assignment.
- 5.8. The minimum charge for an operation (e.g. a telephone conference) is 0.25 hours (15 minutes).
- 5.9. Necessary and reasonable expenses directly incurred for the performance of the legal services will be charged according to the costs incurred. Such expenses include travel, accommodation, daily allowances, telephone, photocopying, transport, permits, or other expenses paid by the beneficiary to third parties, as well as the cost of materials and equipment.
- 5.10. For any travel, the travel time will be charged at the normal rate. Travel expenses shall also be charged in accordance with the decision of the Tax Administration on the reimbursement of tax-exempt travel expenses.
- 5.11. Accrued fees and expenses will be invoiced on a monthly basis after the completion of the activities in the case. In the case of legal proceedings, the accrued fees and expenses shall be invoiced at the latest on a case-by-case basis after the decision has been issued. Costs payable to third parties may be invoiced in advance. Other interim invoicing shall be agreed upon separately.
- 5.12. W & W Legal shall be entitled to invoice the advance fee both before and during the term of the assignment. In such cases, we will not start to execute the assignment until the advance fee has been paid. Unless expressly agreed otherwise, our fee is not limited to the amount of the advance fee. The advance payment will be deducted from the final invoice.
- 5.13. VAT will be added to the fees at the rate in force at the time.
- 5.14. The term of payment shall be fourteen (14) days from the date of invoice for individuals and seven (7) days for companies. Unpaid invoices shall be subject to interest on arrears from the due date to the date of payment in accordance with the Interest Act. If our invoice is not paid on the due date, we reserve the right to suspend the Client's orders and refuse to accept further orders from the Client.

6. Conditions for matters covered by legal expenses insurance or legal aid from public funds

- 6.1. The Client has been instructed on the use of any legal expenses insurance or legal aid from public funds.
- 6.2. Our entitlement to a fee is not dependent on the coverage of the legal expenses insurance and the amount of our fee is not limited to the amount that the insurance company may pay. W & W Legal shall be entitled to charge the fees and expenses to the extent that the fees or expenses are not reimbursed by the insurance company.
- 6.3. The invoicing of legal aid cases is subject to the provisions governing legal aid cases.
- 6.4. If the Client has been granted legal aid, s/he must inform W & W Legal without delay if there are any material changes in his/her income.

7. Provision of services

- 7.1. All legal services shall be handled professionally and carefully in accordance with the instructions of the Finnish Bar Association.
- 7.2. W & W Legal may send emails relating to the services to the email address specified in the Legal Service Agreement or to an email address specified by the Client.
- 7.3. The Responsible Person of the Legal Services may be assisted in the performance of the service by persons employed by the W & W Legal.
- 7.4. W & W Legal shall be entitled to change the Responsible Person to another person employed by it by giving prior notice to the Client.
- 7.5. W & W Legal shall also be entitled to use external persons to assist in the performance of the Legal Services and to obtain expert advice where this is necessary for the performance of the Legal Services. If this entails significant costs in relation to the scope of the Legal Services, such external assistance shall be agreed in advance with the Client.
- 7.6. If the Responsible Person at W & W Legal and any other person employed by W & W Legal to carry out the Legal Services are temporarily prevented from carrying out the Legal Services at a specific time (e.g. to assist in court), an external person with equivalent qualifications may be employed to carry out the Legal Services. The Client must be informed as soon as possible, considering the nature of the impediment.
- 7.7. We have a duty to identify our Client and our Clients' agents and beneficial owners and to obtain clarification of the nature and purpose of the client or business relationship. We may also have a duty to ascertain the origin of funds or other property. The Client must undertake to provide us with any clarifications and documents we request for this purpose and understand that we cannot accept an assignment until the clarification we receive is fully satisfactory. In some cases, we may need to verify the accuracy of the statements or documents from other sources.
- 7.8. We have a duty to notify the authorities if we suspect money laundering or terrorist financing and we must not inform the Client of any such suspicion or report.

8. Confidentiality

- 8.1. W & W Legal shall treat all matters relating to the Client in complete confidentiality and shall be obliged to keep confidential everything that we learn about the Client during provision of Legal Services. The obligation of confidentiality shall continue even after the termination of the Legal Services Agreement. Any contacts with the authorities, the opposing party, or third persons necessary for carrying out the Legal Services shall not constitute a breach of the obligation of professional secrecy. Even in such cases, only such information about the client may be disclosed as is necessary to carry out the Legal Services.
- 8.2. We may, however, disclose information covered by the obligation of professional secrecy to the extent that (i) it is required to do so by law or the Rules of the Finnish Bar Association; (ii) it is necessary for our defense against a claim against us; or (iii) it is necessary for the collection of a claim from the Client.
- 8.3. Unless instructed otherwise by the Client, we may provide the Client's name and a brief description of our legal services as a reference in connection with any client proposals or information submitted to legal publications. The reference will always be given confidentially, unless it is a transaction or matter that has become public.

8.4. Where our instructions relate to a matter that has become public, we may state in our marketing that we have represented the Client in this regard, unless the Client instructs us otherwise.

9. Limitation of Liability

- 9.1. W & W Legal shall be responsible to ensure the Client's legal interests when carrying out the Legal Services. W & W Legal shall be insured for its activities by the liability insurance required by the rules of the Finnish Bar Association, which shall cover direct and proven damage to persons and property caused by negligence on the part of W & W Legal, up to the maximum amount of the insurance.
- 9.2. Our liability is limited to direct economic damage caused to the Client by our fault or negligence in the performance of the Legal Services. We shall not be liable for any indirect or consequential loss or damage or for pure pecuniary loss or damage caused by the negligence or willful misconduct of the Client or any employee or other adviser of the Client. Indirect damage includes, but is not limited to, loss of earnings due to interruption of production or turnover.
- 9.3. If the damage has been caused by intentional or grossly negligent conduct, the party causing the damage shall be liable to pay full compensation for the damage.
- 9.4. We shall not be liable for any damage caused by the performance of our obligations under the law or the rules or instructions of the Finnish Bar Association, such as, for example, the suspension of the Legal Services or reporting to the authorities due to suspicion of money laundering, even if the suspicion later proves to be unfounded.
- 9.5. It is the Client's responsibility to inform us in a timely manner of facts, time limits and other matters relevant to the performance of the Legal Services and to provide us with all documents and other material we require for our services. We are under no obligation to verify the accuracy of any information, documents or other material provided by the Client and cannot be held liable for any damage caused by any omission or error in such information, documents or other material.

10. Disagreements about the Fees or Provision of Services

- 10.1. Any disputes arising from invoices for legal services shall be resolved primarily by negotiation between the parties.
- 10.2. Consumer client also have the right to refer any dispute concerning the fee to the Consumer Disputes Board.
- 10.3. In Finland, consumer client may also bring the dispute before the district court of the Client's place of residence. A non-consumer client may bring a dispute before the district court of the W & W Legal's place of business (domicile).

11. Distance Contracts and Obligations under the Consumer Protection Act

11.1. In order to comply with the obligation to confirm information under the Consumer Protection Act, W & W Legal informs a consumer client of his right to withdraw from the Legal Services Agreement concluded by telephone, letter, email, website, or other means of distance communication by notifying W & W Legal at the above address within 14 days of receipt of this document. If the performance of the service has already begun with the Client's consent, there is no right of withdrawal.

12. Instructions to and Obligations of the Client

- 12.1. The Client shall immediately inform W & W Legal of any change in its contact details.
- 12.2. If the Client receives from a court or authority a subpoena, summons to a hearing, request for a statement or other material relating to the subject matter of the Legal Services, W & W Legal shall be informed without delay. It is of paramount importance that notification of served subpoenas is made without delay so that W & W Legal can allow time for the trial and that all necessary preparatory steps, including ordering documents and calling witnesses, can be completed in sufficient time before the trial. In the case of requests for statements, it is important to give notice so that the time limits for making a statement do not expire. Access to information is usually dependent on the client's declaration.
- 12.3. The Client must also inform W & W Legal without delay of any communication from the opposing party and of any change in his circumstances which may be relevant to the mandate to be performed.
- 12.4. W & W Legal shall return the documents relating to the Client's Legal Services to the Client after the termination of the Legal Services Agreement. W & W Legal shall not retain the Client's documents relating to the Legal Services, unless expressly agreed in writing. However, we may retain client correspondence and documents attached thereto in an electronic format for ten years following the completion or termination of the Legal Services Agreement, after which we may delete the material without separate notice to you.

13. Obligations of W & W Legal

- 13.1. W & W Legal shall inform the Client of the progress of the Legal Services at regular intervals whenever anything significant occurs in the course of providing Legal Services.
- 13.2. W & W Legal shall not enter into an agreement regarding the Client's Legal Services without the Client's consent, unless such authority to enter into an agreement has been expressly agreed on.

14. Complaints and Feedback

- 14.1. We always strive at providing services of the highest quality and welcome any feedback to further improve our services. Should the Client be dissatisfied with our services, we encourage the Client to notify us as soon as possible to allow us to investigate the matter and seek to find a mutually satisfactory outcome to the matter. We are not liable for any claim made later than 12 months after the circumstances giving rise to the claim became or should have become known to you.
- 14.2. If your claim is based on a claim against you by a third party or authority (a "third party claim"), we or our insurers shall be entitled to answer to and defend and settle such third party claim on your behalf. We are not liable for any third party claim which you have settled or compromised or in respect of which you have taken other action without our consent. If you are compensated by us or our insurers for a third party claim, you must, as a condition for such compensation, assign your right of recourse and counterclaim against the relevant third party to us or our insurers.
- 14.3. We will seek to find an agreement and settle any disagreements that we may have with you over our invoices. If you do not accept our invoice, you also have the right to bring the matter as a fee dispute to the Disciplinary Board of the Finnish Bar Association. For further information on the Disciplinary Board, see https://walvontalautakunta.fi/briefly-in-english/

15. Intellectual Property Rights

15.1. The Client is entitled to use documents drafted by us and other work products of ours for the purpose which they have been provided for. However, the copyright and other intellectual property rights in all documents and work products that we generate vest in us.

16. Data Protection

- 16.1. We collect and process personal data of our Clients, their representatives and beneficial owners as well as of their counterparties and their representatives for the purpose of performing our services, identifying our clients, avoiding conflicts of interest and complying with our other legal and regulatory obligations, including those following from the rules and guidelines of the Finnish Bar Association. We may also collect and process personal data to be able to keep contact with our Clients and to market our services. Personal data is primarily collected directly from the Client and its counterparty but may also be obtained from the Finnish Trade Register and other public sources.
- 16.2. We do not generally share personal data with third parties except where required to do so to perform our duties or to fulfil our legal obligations. Upon request of the data subject, we will provide information on what and how his or her personal data is processed, correct any inaccurate or incomplete personal data and delete data which we no more are required to process or retain. Please see the Data Protection and Privacy Notice on our website for further information.

17. Force Majeure

17.1. We shall not be responsible for any failure or delay in the performance of our services caused by, directly or indirectly, forces beyond our control, including, without limitation, legislative actions or Governmental orders, strikes or other industrial actions, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes, pandemic, or interruptions or malfunctions of the electricity or communications networks or the banking system.

18. Validity and Remarks

- 18.1. The Legal Services Agreement shall enter into force when it has been separately signed or otherwise accepted by both Parties. Unless otherwise agreed, the Legal Services Agreement shall enter into force and no action shall be taken until a positive decision on legal aid or legal expenses insurance has been obtained or the agreed advance fee has been paid by the client.
- 18.2. When each party has fulfilled its obligations under the Legal Services Agreement (the "Agreement"), the Agreement shall cease to be in force without further notice. W & W Legal shall be entitled to terminate this Agreement with immediate effect at any time. In accordance with the Code of Conduct of the Finnish Bar Association, W & W Legal has the right to terminate the Assignment by notifying the Client if the Client fails to pay our invoice on time or acts fraudulently or materially contrary to our advice or if there is any other special reason for doing so. In all circumstances, the Client shall be liable for our fees and expenses accrued before our Legal Services Agreement is terminated.

- 18.3. The Client shall submit any remarks it may have on the above terms of the Legal Services Agreement to the Responsible Attorney in writing no later than 14 days from the date of the Legal Services Agreement between the parties. Otherwise, the Client shall be deemed to have accepted these conditions.
- 18.4. These Terms and Conditions shall apply from 1 March 2024. We may amend these Terms and Conditions from time to time by publishing updated terms and conditions on our website <u>www.wwlegal.fi</u>

19. Governing Law and Jurisdiction

- 19.1. All our legal services, any liability of us in relation to our Clients or third parties and these Terms and Conditions shall be governed by Finnish law.
- 19.2. Any dispute, controversy or claim arising out of or relating to our engagement, or the breach, termination or invalidity thereof shall primarily be settled amicably in accordance with the mediation rules of the Finnish Bar Association.
- 19.3. We reserve the right to bring claims concerning collection of our receivables to the District Court of Helsinki or, if we so deem suitable, to another competent court, including the courts of your domicile.