

GENERAL TERMS AND CONDITIONS

The present general terms and conditions govern the business relation of Weidema van Tol (Switzerland) GmbH, a Swiss private limited liability company with registered address at Neuhofstrasse 12, 6340 Baar ZG, Switzerland, registered with the Commercial Register of the Canton of Zug under number CHE-497.549.846 (hereafter "**Weidema van Tol**") and the Clients of Weidema van Tol.

In these general terms and conditions:

- "**Client**" means any person, entity, structure or organisation engaging Weidema van Tol to provide services;
- "**Third-Party Service Provider**" means any person not affiliated with Weidema van Tol (such as couriers, bailiffs, translators, experts and foreign counsels) engaged by Weidema van Tol where this is desirable for the provision of the services to the Client.
- "**Person Affiliated with Weidema van Tol**" means every lawyer, or tax lawyer and every other person working for Weidema van Tol or for a group company of Weidema van Tol (regardless of whether this is on the basis of an employment agreement or on any other basis), or any group company being part of the Weidema van Tol group (most but not all identifiable as such by having "Weidema van Tol" in its company name) and every shareholder of Weidema van Tol. Persons Affiliated with Weidema van Tol include also persons formerly affiliated with Weidema van Tol and legal successors of Persons Affiliated with Weidema van Tol or formerly affiliated with Weidema van Tol.

The applicability of any other general terms and conditions is hereby expressly excluded unless the Client signs with Weidema van Tol an engagement letter that expressly overrides (clauses of) the present general terms and conditions.

Weidema van Tol shall have the right to amend these general terms and conditions.

Article 1: Applicability

These general terms and conditions are applicable to any engagement between Weidema van Tol and its Clients and is applicable to and shall govern the relationship between Weidema van Tol and its Clients and between any Person Affiliated with Weidema van Tol and Weidema van Tol's Clients unless the Client signs with Weidema van Tol an engagement letter that expressly overrides (clauses of) the present terms and conditions.

An agreement for services between Weidema van Tol and a Client will only come into existence when Weidema van Tol or a lawyer, or tax lawyer or any person working at Weidema van Tol accepts a Client's instructions. A Client's engagement of a Person Affiliated with Weidema van Tol will not result in an agreement between Weidema van Tol and that person or with any other Person Affiliated with Weidema van Tol. Nevertheless, should there be despite the aforementioned an agreement with Weidema van Tol, these general terms and conditions shall apply.

These general terms and conditions have been prepared for the benefit of Weidema van Tol, all individuals engaged by Weidema van Tol and generally all (other) individuals for whose acts or omissions Weidema van Tol may be held liable. Some individuals performing services for or on behalf of Weidema van Tol are referred

to as "partner". Such individuals and all persons performing professional services for Weidema van Tol are performing such services for the exclusive account of and at the risk of Weidema van Tol and may in no case be held liable personally. The exact title of each professional rendering services for Weidema van Tol can be found on our website (www.wvant.com) or can be provided upon simple request.

Article 2: Liability

2.1. If the rendering of legal services or any other consulting or service by Weidema van Tol gives rise to liability, this liability shall in each case and under any and all circumstances be limited to the amount paid out in the case concerned by the professional liability insurance under the relevant professional liability insurance policy of Weidema van Tol plus the deductible that is for Weidema van Tol (Switzerland) GmbH's account under the relevant insurance policy in the case concerned. A copy of the current professional liability policy will be sent to the Client on request.

This Article 2 is also an irrevocable third-party clause for the benefit of every Person Affiliated with Weidema van Tol and therefore the liability of any Person Affiliated with Weidema van Tol is also limited to the amount paid out in the case concerned by the professional liability insurance under the relevant professional liability insurance policy of the Person Affiliated with Weidema van Tol plus the deductible that is for the account of the Person Affiliated with Weidema van Tol under the relevant insurance policy in the case concerned.

2.2. If, for whatever reason, no payment is made by the insurance company under the professional liability insurance policy referred to in 2.1. above or if for whatever reason the liability limitation under 2.1. should not be valid, any liability of Weidema van Tol and any Person Affiliated with Weidema van Tol will be limited to an amount equal to three times the amount invoiced for legal fees in the case concerned, subject to a maximum amount of CHF 200,000 (two hundred thousand Swiss Francs).

2.3. The instructions that have been given shall be carried out exclusively for the Client. Third parties cannot derive any rights from the content of the work carried out.

2.4. The right to compensation for damages shall terminate thirty-six months after the date upon which the other contracting party discovered, or should reasonably have discovered, the occurrence of the event that caused, whether directly or indirectly, the damages for which Weidema van Tol or any Person Affiliated with Weidema van Tol is liable. This shall also apply, if compensation is claimed for damages on the grounds of a right taken over or acquired from a third party.

Article 3: Client's obligations

3.1. If the Client allows a third party to take cognizance of the content of the work carried out by Weidema van Tol for the benefit of the Client, the Client shall bring these general terms and conditions to the attention of the third party and ensure that they are also accepted by this third party and that these general terms and conditions are also binding for this third party.

3.2. The Client shall indemnify and hold harmless Weidema van Tol and any Person Affiliated with Weidema van Tol and all individuals engaged by Weidema van Tol or any Person Affiliated with Weidema van Tol, against any claims by third parties who claim that they have suffered damage as a result of or in connection with the work carried out by Weidema van Tol on behalf of the Client or by any Person Affiliated with Weidema van Tol.

The Client shall also indemnify and hold harmless Weidema van Tol and any Person Affiliated with Weidema van Tol and all individuals engaged by Weidema van Tol or any Person Affiliated with Weidema van Tol, against any claims by third parties who claim that they have suffered damage as a result of a disclosure mistakenly made by Weidema van Tol or by any Person Affiliated with Weidema van Tol except in cases of intent or willful recklessness on the part of Weidema van Tol.

A third party includes but is not limited to every group company, shareholder and managing or supervisory director of the Client, any persons working at or for the Client and any family member of the Client. This paragraph is also an irrevocable third-party clause for the benefit of every Person Affiliated with Weidema van Tol.

3.3. Payment of Weidema van Tol 's invoices shall take place within 30 days of the invoice date, without suspension or set off, except if the Client protests promptly upon receipt of Weidema van Tol's invoice. Weidema van Tol is entitled to set off monies received for or from the Client against, or use them in payment of, whatever the Client owes. All judicial or extrajudicial costs connected with the collection of outstanding amounts – with a minimum of 25% over and above the amount to be collected – shall be for the Client's account. Judicial costs are not limited to the nominal costs of the procedure awarded by the court but shall be for the account of the Client in full if it is judged to be in the wrong (to a preponderant degree).

Article 4: Engagement of Third-Party Service Providers

4.1. Wherever possible and within reason Weidema van Tol will make its choice of Third-Party Service Providers to be engaged in a case in consultation with the Client and under observance of due care and attention. Weidema van Tol may engage those Third-Party Service Providers in its own name or, as an authorized representative, in the Client's name. Weidema van Tol excludes any liability and cannot be held liable for the acts and/or omissions on the part of such Third-Party Service Providers.

4.2. To the extent that a Third-Party Service Provider wishes to limit its liability in connection with the carrying out of instructions from the Client, Weidema van Tol shall assume and, if necessary, hereby confirms that all instructions issued to it by the Client contain the (implicit) authority to accept such a limitation of liability on behalf of the Client.

4.3. The fees and costs associated with the engagement by Weidema van Tol of a Third-Party Service Provider will only be paid by Weidema van Tol to such Third-Party Service Provider, once the Client of Weidema van Tol has paid Weidema van Tol's fees.

4.4. These general terms and conditions shall apply to engagements with Third-Party Service Providers. This paragraph is an irrevocable third-party clause in relation to Third-Party Service Providers and for the benefit of Third Party Service Providers.

Article 5: Fees

Weidema van Tol is entitled to amend its basic hourly fee and costs charged by it for travel expenses for travel by car, air carrier or train. If the amendment involves an increase of more than 10%, or if an increase takes place within three months of the effective date of the engagement/engagement letter between Weidema van Tol on the one hand and the Client on the other hand, the Client shall be entitled to terminate the professional services agreed upon under the engagement letter/engagement acceptance. The right to terminate the professional services still to be rendered under the engagement letter/engagement acceptance lapses on the 15th day after the invoice date of the first invoice sent to the Client following the increase of the basic hourly fee and/or the aforementioned costs for travel expenses.

Article 6: Money Laundering

Weidema van Tol is required to verify the identity (and ultimate financial beneficiary) of its Clients before entering into a business relationship.

Throughout the relationship with its Clients, Weidema van Tol may also be required to report, under certain conditions required by law, suspicious activities in the event where money or property used by the Client is subject to money laundering or terrorist financing laws and provisions. In such a case, the legal obligation of Weidema van Tol to report to the authorities will prevail over the professional secrecy obligation of

Weidema van Tol and Weidema van Tol may not be held liable for any prejudice of the Client where it arises as a result of the disclosures that would need to be made by Weidema van Tol (Switzerland) GmbH.

Article 7. Data protection & Confidentiality

7.1 Weidema van Tol has adopted a privacy policy (hereafter "**Privacy Policy**") fully disclosed and accessible on its website informing its Clients about who Weidema van Tol is, what personal data (hereafter "**Data**") we collect and process, how, why and on which legal basis we process Data, who has access to the Data, if Data gets transferred across borders, how long Data is kept, how Data is secured, what Data you must supply and outlines your rights according to the EU General Data Protection Regulation (EU) 2016/679 (hereafter "**GDPR**") and the Swiss Federal Act on Data Protection whatever is applicable.

7.2 As confidentiality and privacy is taken very seriously by Weidema van Tol, we ask you to carefully read this Privacy Policy, immediately contact Weidema van Tol if you have any requests, questions or concerns. This Privacy Policy and the applicable Data protection laws apply in addition to our professional duty of confidentiality.

7.3 If you send us Data (personal data as defined according to article 4(1) of the GDPR) from other persons than you (for example your employees, family members, etc.) you must ensure that the respective persons know this Privacy Policy and you may only send us Data if you have the permission to send the Data and the Data is correct.

7.4 To the extent not otherwise provided by law, the lawyers and employees associated with and or employed by Weidema van Tol are bound to legal client attorney privilege and confidentiality obligations and as such may not disclose any confidential information relating to the Client.

Article 8: Automatic exchange of information

On March 13, 2018, the ECOFIN Council, composed of the EU-28 Finance Ministers, reached political agreement on a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements in order to disclose potentially aggressive tax planning arrangements, Council Directive (EU) 2018/822 of May 25, 2018 amending Directive 2011/16/EU (also commonly referred to as DAC6) as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements. Our firm intends to fully comply with the provisions under DAC6.

Article 9: Miscellaneous

Swiss law applies to these general terms and conditions, any relationship, engagement, agreement and engagement letters between the Client and Weidema van Tol and between the Client and a Person Affiliated with Weidema van Tol as well as to any instructions to or for Weidema van Tol and to or for a Person Affiliated with Weidema van Tol.

Disputes shall be settled exclusively by the at the seat of Weidema van Tol competent court in the canton of Zug (in first instance being the Cantonal Court of Zug (*Kantonsgericht Zug*), located at Aabachstrasse 3, 6301 Zug ZG, Switzerland). Weidema van Tol does nevertheless have the right to submit disputes to the competent court in the Client's place of domicile with the understanding that Weidema van Tol shall continue to have power to take legal action in a court of law that would have had jurisdiction over disputes with Weidema van Tol if the above election of jurisdiction had not been made.

Article 10: Amendments to this general terms and conditions

From time to time this general terms and conditions might be or must be changed in order to comply with changing regulations and to reflect Weidema van Tol policies which might change over time. Please review our general terms and conditions from time to time. You may request the most current version by contacting us.