

KALLA

GENERAL TERMS AND CONDITIONS

These general terms and conditions apply to the services provided to clients by Attorneys Kalla Ltd ("Kalla"). These general terms and conditions supersede any general terms and conditions of the client, unless otherwise specifically agreed in writing. In the event of a conflict between these general terms and conditions and any assignment agreement, the assignment agreement shall apply.

1. Performance of assignment

A responsible attorney will be appointed for each assignment. The responsible attorney may be assisted by persons employed by Kalla in the performance of the assignment.

If the performance of the assignment requires the use of external experts, the utilization of the expert and related compensation will be agreed upon with the client before such utilization.

2. Services

At the beginning of the assignment, the scope of the assignment and the services covered by the assignment are usually agreed upon. Generally, our services only cover legal advice. Our services do not include advice on financial, accounting, technical or environmental matters. We provide tax advice only when it has been agreed upon separately. We assume responsibility for our advice solely relating to Finnish law.

To ensure appropriate legal advice, the client must have provided us with all relevant information related to the assignment and informed us of any changes to the information provided.

3. Conflict of interest

We always carry out an internal conflict of interest assessment before the assignment is accepted.

Notwithstanding such assessment, situations may arise that prevent us from acting for our client in an already ongoing or future assignment. In such situations we comply with the Finnish Bar Association's code of conduct.

4. Client identification

Pursuant to legislation governing the prevention of money laundering and financing of terrorism, we have an obligation to identify our clients, as well as their representatives and actual beneficiaries. In certain situations, it is also our duty to determine the origin of the client's assets.

We have an obligation to notify the authorities if the client's assignment is suspicious or if we have reason to suspect that funds are being used to finance terrorism or money laundering, or if we suspect that the client or its business is subject to sanctions. Such suspicions may lead to an obligation to terminate the assignment.

5. Personal data

We process personal data in accordance with the laws applicable to the protection of personal data in connection with the handling of assignments, including checking conflicts of interest. The processing is necessary for the fulfilment of assignment agreements, for the fulfilment of legitimate interests of the controller and third parties related to the agreements, and for compliance with legal obligations.

6. Confidentiality

We comply with the confidentiality rules and guidelines of the Finnish Bar Association and protect the information provided by the client in accordance with these rules and instructions.

We comply with the applicable securities legislation and our office's internal policy for assignments involving publicly listed companies, and maintain an insider register.

7. Fees and invoicing

Unless otherwise agreed with the client, our fees are determined by several factors, including (i) the time spent, (ii) the required expertise and resources, (iii) value of the interests involved, (iv) the potential risks and (v) the urgency of the matter.

Any fee estimates related to the assignment are based on the information provided at the time of the assessment and are always indicative. The estimates given are not binding unless otherwise agreed in writing.

In addition to our fees, 3 % of the amount of fees (exclusive of VAT) is charged separately as an overhead. In addition to the overheads, direct external costs such as official fees are charged separately. No overhead charge shall be added to litigation assignments.

Accrued fees and expenses are invoiced in arrears each calendar month, unless otherwise agreed in writing. Kalla also has the right, at its discretion, to require the client to make an advance payment before carrying out the assignment. The value added

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tax included in the above-mentioned fees and expenses will be charged according to the currently applicable tax rate.

Expenses paid to third parties can be invoiced in advance.

The term of payment is 14 days from the date of sending the invoice. Any delayed payments are subject to statutory interest on arrears.

8. Intellectual property

Copyrights and other intellectual property rights to the results of our work on the assignment shall belong to Kalla, but the client shall have the right to use them for the purpose specified in the assignment.

9. Limitation of liability

The maximum amount of liability for any damage caused by our firm and its employees in carrying out the assignment is the minimum amount insured for property damage insurance confirmed by the Finnish Bar Association at any given time. The minimum amount of insurance is currently EUR 200,000. The insurance covers financial damages worldwide.

We shall only be liable for direct damages. Our services are intended for our clients only and we shall not be liable for any damage caused to any third party.

We shall not be liable for any damages resulting from the use of advice given to the client or the documents prepared for purposes other than those for which they were provided.

The client is always in an assignment relationship with the office, not with any individual. Kalla shareholders or employees shall not be personally liable to the client, unless otherwise prescribed in mandatory legislation.

10. Termination of the assignment

The client is entitled to terminate the assignment with immediate effect at any time by giving written notice. Kalla has the right to terminate the assignment only to the extent permitted by the Finnish Bar Association's code of conduct for attorneys-at-law. The client is obligated to pay the fees and expenses accrued before the termination of the assignment.

11. Complaints and claims

If you have any complaints, please notify the attorney responsible for the assignment as soon as the subject of the complaint arises.

We shall not be liable for any claim that is not made to us within 12 months of the advice being given or the completion of the assignment or an essential part thereof, whichever occurs first.

If the client's claim is based on a claim made by a third party, e.g. an authority, we maintain the right to respond to such a third party's claim and, if necessary, to make a settlement on behalf of the client. We will not be liable for any claim submitted by a third party if the client has settled the matter or taken other measures regarding the claim without our consent. If the client receives compensation from us or from our insurance, the client must assign the right of recourse against third parties to us or our insurers.

12. Applicable law and dispute settlement

The law applicable to all our client relationships, including assignments, shall be Finnish law, excluding its choice of law rules and principles.

In a dispute over fees, you may refer the matter to the Disciplinary Board of the Finnish Bar Association.

1.1.2025
Attorneys Kalla Ltd