



General terms and conditions for Wigge & Partners Law KB for clients not domiciled in Sweden (version 2026.5)

1 Application

- 1.1 These general terms and conditions (the “terms and conditions”) apply to advice and services provided by Wigge & Partners Law KB (“Wigge”) in any engagement (“engagement” or “matter”).
- 1.2 Amendments to, or deviations from, the terms and conditions must be agreed in writing.
- 1.3 The terms and conditions shall apply to all aspects of a matter, irrespective of whether it is dealt with by different persons and teams at Wigge, involves several parts and instructions, addresses different legal areas or we are acting for several legal entities and/or individuals or whether the invoices have one or more addressees.
- 1.4 Your contractual relationship in the engagement is solely with Wigge and not with any other legal entity or individual associated with Wigge. Except as provided under mandatory law, no other entity or individual than Wigge shall have any liability for advice or services provided by Wigge (including shareholders, board directors, managing partners, employees or consultants). Irrespective of the foregoing, any legal entity and individual associated with Wigge (e.g. a shareholder, a director, a managing partner, an employee or a consultant) shall have the benefit of the terms and conditions and any engagement letter.
- 1.5 Wigge is part of AGRD Partners. A common code of professional conduct (the “Code of Conduct”) applies to all firms within AGRD Partners and, together with these general terms and conditions, governs our services.

The Code of Conduct is available at www.agrdpartners.com.

2 Client identification, etc.

- 2.1 According to law, we are, among other things, required to investigate the identity of our clients and their ownership structure as well as to request information about the nature and objective of the matter in which we are engaged, and generally before our work commences. Consequently, we may ask you to provide us, without delay, identification documents and detailed information and documentation about your ownership structures, the matter in question as well as the origin of funds and other assets. In addition, we may be required by law to verify such information through independent external sources, e.g. data bases and public registers. We are required by law to retain all information and documentation obtained in connection with these measures.
- 2.2 We are, according to law, required to disclose suspicions of money laundering or terrorism financing to the police authorities. We are by law prevented to inform you that we have suspicions or that we have made or are contemplating to make such disclosure. In case of any suspicions of money laundering or terrorism financing, we are required to decline or withdraw from the engagement.
- 2.3 We may be required by law to provide information to the tax authorities on the VAT number of our clients and the invoiced amounts. By engaging Wigge you are deemed to have consented to that we fulfill such reporting obligation. If you would oppose such reporting, we may decline or withdraw from the engagement.
- 2.4 Pursuant to the EU directive (EU) 2018/822 (“DAC6”) and national legislation, advisors are

required to report cross-border arrangements subject to reporting requirements, to the relevant tax authorities. Due to the obligation of confidentiality in the Code of Conduct, we are prevented from reporting such arrangements unless explicitly instructed by the client. Without such instruction, the client is thus responsible for the fulfilment of the reporting obligations by other means. Due to our duty of confidentiality, we are also prevented from informing other advisers of their reporting obligations. Reporting made by us in accordance with explicit instructions from you releases us from our duty of confidentiality regarding the reported information and shall be regarded as an assignment performed on your behalf under these terms and conditions.

- 2.5 We process personal data in accordance with our Privacy Policy, which is available on our website, www.wiggepartners.se. You are responsible to ensure that the individuals, whose personal data you provide to us, are provided with the information contained in our Privacy Policy.
- 2.6 If you wish information about what personal data we review or if you have other inquiries about our review of personal data, please contact your managing partner.

3 Conflicts of Interest

In accordance with the Code of Conduct, each firm within AGRD Partners shall carry out conflict of interest checks in line with the principles set out therein. The firms within AGRD Partners conduct their advisory activities and client work independently and free from influence from AGRD Partners or its owners. Conflict of interest checks are therefore carried out solely within the firm engaged by the client and do not extend to other firms within AGRD Partners.

Accordingly, other firms within AGRD Partners may represent clients whose interests conflict with those of our clients.

4 Services

- 4.1 One of Wigge's partners will be main responsible for our services in the particular engagement. The responsible partner can be assisted by one or several other legal professionals. The composition of the team of legal professionals working on the matter may be changed during the course of the matter.
- 4.2 The content and scope of our engagement may be set out in a written or oral engagement confirmation. The nature and scope of the engagement can, however, be revised during the course of the engagement, depending on your instructions or the conditions that apply to the matter from time to time.
- 4.3 Our services and advice are tailored only to the circumstances, facts and instructions presented to us in the particular engagement. Thus, you may not use our services or advice in any other matter or for any other purpose than the specific engagement and purpose for which the service or advice was given.
- 4.4 Our services and advice are limited to legal matters within the specific engagement. We do not provide financial advice, tax- or accounting advice nor advice on the commercial merits of decisions, investments or transactions. Accordingly, we cannot be held liable for financial, tax, accounting or commercial consequences of the decisions, investments or transactions that you make. If we provide calculations or express any opinion or consideration or mention anything relating to non-legal matters, we accept no liability for any consequences thereof.

- 4.5 Our services include only advice regarding Swedish law. If we, based on our general experience, would express a view on legal issues in another jurisdiction than Sweden, such view does not constitute advice that you may rely on. However, at your request, we would be pleased to assist you in obtaining advice from other advisors in the relevant jurisdiction.
- 4.6 The advice provided by us is based on the legal position at the time it is provided. We do not undertake to update this advice due to subsequent changes in the legal position.
- 4.7 Information that we provide on a general basis (for example at seminars or in newsletters) shall not be construed as advice on which you are entitled to rely on.
- 4.8 Our services never imply a guarantee of a particular outcome.

5 Confidentiality and insider matters

- 5.1 We observe confidentiality in accordance with the Code of Conduct. In certain cases, we may be obliged by law to disclose information. Furthermore, the Code of Conduct may in certain cases allow us to disclose information.
- 5.2 If you permit us to engage or co-operate with other advisers as part of the engagement, we reserve the right to disclose to such adviser any material or other information that we may consider relevant to the performance of the engagement by such adviser (including material and information obtained in connection with the actions we have taken under clause 2 above). The same applies to material and information requested by an account bank if we have held any of your funds on a client account (Sw. *klientmedelskonto*).

- 5.3 When a particular matter has become publicly known, we may in our publicity material and on our website disclose our involvement in the matter and information about the matter that is already in the public domain. In these situations, we may also, unless you inform us otherwise, show your logotypes in our marketing material. If we have reason to believe that you may be concerned about our disclosure of such information, we will seek your permission before such disclosure is made.
- 5.4 If our client is required to have a so-called insider list in place, in accordance with Article 18 of the EU Market Abuse Regulation 596/2014/EU and we gain access to inside information through our engagement, we will, provided that we are notified as set out below, create an insider list of our employees who have access to such inside information. By engaging us, you are deemed to have agreed that you will notify us immediately as soon as you consider that certain information to which we have access constitutes inside information.
- 5.5 Unless otherwise agreed, we will not, in any other situation than set out in clause 5.4, keep any list of those of our employees who have access to certain information about an assignment for you.
- 5.6 Our list regarding the persons with access to insider information, will not contain information about any other person other than a person employed by Wigge.

6 Intellectual property rights

The intellectual property rights in work products that we generate for you vest in us although you have the right to use such work products for the purposes for which they were provided. Unless agreed otherwise, no document or other work product generated by

us may be generally circulated or used for marketing purposes.

7 Electronic communications

7.1 Unless you request us to communicate in some other manner, our communication with you and other parties involved in a matter will mainly take place through e-mail or the Internet.

7.2 Electronic communication involves security and confidentiality risks. There is a risk that spam filters, fire walls and other security arrangements may reject or filter out legitimate e-mails. Accordingly, you should follow up important e-mails by telephone. Considering the risks involved in electronic communication, we cannot accept any responsibility for such risks.

7.3 We use internal and external IT services in order to optimize and make our work processes more efficient (for example, virtual data rooms, document management services, process and analysis systems, AI services and e-signature services). Although we take steps to reduce the risks of such IT services (for example from a security and privacy perspective), we cannot guarantee that they are risk-free. We therefore assume no liability for damages arising from the use of such IT services.

8 Fees and expenses

8.1 Fees are determined by our agreement with the Client.

8.2 If no specific agreement on fees has been concluded, the Client shall pay a reasonable fee for our Services determined in our reasonable discretion, as described below, plus applicable VAT.

8.3 In determining our reasonable fee, the following factors are considered: the nature and scope of the Assignment; its complexity; the expertise or experience required; the degree of responsiveness required; the results achieved; the financial significance of the matter; and any other circumstances that may be relevant.

8.4 At the Client's request, we may provide an estimate of our fee or inform the Client on the fees incurred as work progresses. Such estimate will be based on the information available to us at the time of the estimation and shall not be regarded as a fixed quote.

8.5 At the Client's request, and depending on the nature of the Assignment, we may in writing agree on a fixed fee, fee cap or another fee arrangement.

8.6 In the course of our work, we may incur costs or expenses on the Client's behalf related to the Services, such as (without being limited thereto) filing and registration fees, notary or translation costs, costs for registry and data base searches, overnight or special delivery service costs, costs for travel and accommodation and other advisors' fees. Normally, we only pay limited costs on the Client's behalf and charge these in arrears as expenses, but we will consult with the Client prior to incurring significant expenses on the Client's behalf. In addition to our fees, we are entitled to reimbursement for incurred expenses or costs related to the Services. Should we incur expenses or costs in any other currency than SEK, we are entitled to remuneration for any changes in the currency exchange rate between the date of invoice and the date of payment.

9 Invoicing and payments

- 9.1 Unless otherwise agreed, we will normally invoice you on a monthly basis.
- 9.2 In certain cases, we may request an advance payment in relation to our fees and costs and other expenses we have incurred in connection with the engagement. Such payment will be used to settle future invoices. The final total amount of our fees and expenses for the engagement may be more or less than the amount of the advance payment. Furthermore, we may in certain cases send issue a preliminary (on account) for our fees. In such cases, the final invoice will set out the total amount from which the amount in the preliminary invoice will be deducted.
- 9.3 Each invoice sets out its due date, normally 20 days from the date of the invoice. If an invoice is not paid, interest on the balance owing will be charged at the statutory rate applicable from the due date until receipt of payment.
- 9.4 In litigation and arbitration, the losing party can be ordered to pay the costs (including legal fees) of the winning party. It is, however, rare that all the legal expenses that the winning party has incurred will be recoverable from the losing party. Irrespective of whether you should be the winning or losing party you must pay our fees for services rendered and expenses incurred in representing you in litigation or arbitration.
- 9.5 If our fees and expenses are to be financed by making use of a legal costs and expenses insurance you must still pay our fees and expenses to the extent they exceed whatever is paid out under the insurance.
- 9.6 We may only address the invoice to our client. Accordingly, we cannot accommodate any

request to address an invoice to any other party.

10 Complaints and claims

- 10.1 If, for any reason, you are dissatisfied with our services and wish to submit a complaint or claim, you should notify the Wigge partner responsible for the relevant matter as soon as possible after you became aware of the circumstances giving rise to the complaint or claim. No claim may be made later than three months days after the later of (i) the date the last invoice was issued for the engagement to which the claim refers and (ii) the date the circumstances giving rise to the claim became known to you or could have become known to you after carrying out reasonable investigations.
- 10.2 If your claim is based on a claim against you by an authority or other third party, we or our insurers shall be entitled to meet, settle and compromise such claim on your behalf, provided that – taking into consideration the limitations of liability in these terms and conditions and, if any, the engagement letter – 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 such claim.
- 10.3 If you are reimbursed by us or our insurers in respect of a claim, you shall, as a condition for such reimbursement, transfer the right to recourse against third parties to us or our insurers by way of subrogation or assignment.

11 Limitation of liability

- 11.1 Our liability for any loss or damage suffered by you as a result of default, negligence or other breach of contract on our part shall in respect of each engagement be limited to: (i) 50

million Swedish kronor, or (ii) if our fees in the relevant engagement are less than 1 million Swedish kronor, to 5 million Swedish kronor. The limitation of amount also applies to multiple damages caused by the same reason, or by the same type of reason, regardless of when the damages were caused or incurred. We are only liable for direct losses or damages and are consequently not liable for indirect losses or damages. Price reductions or other penalties and remedies will not be paid in addition to damages, and we do not accept any obligation to pay for liquidated damages.

- 11.2 Our liability for a loss or damage shall be reduced by any amount which may be obtained by you 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.
- 11.3 We shall not be liable for any loss or damage suffered as a result of the use by you of our work products or advice in any other context or for any other purpose than for which it was given. Except as provided in clause 11.7, we shall not have any liability for a loss or damage suffered by any third party through the use by you of our work products or advice.
- 11.4 We shall not be liable for any damage incurred as a result of our compliance with the obligations we have considered to be incumbent on us as set out in clause 2 and otherwise in these terms and conditions.
- 11.5 Unless we have agreed otherwise, we cannot be held responsible for the observance of set deadlines or for any part of the work for you not being completed within the given time frame.

11.6 We shall not be liable 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.

11.7 If we, at your request, agree that a third party may rely on our work products or advice, this will not increase or otherwise affect our liability, and we will only be 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 applies also if, at your request, we issue certificates, opinions or the like to a third party.

11.8 If you engage or work together with other advisors or professionals, any such advisor or professional shall be considered to be independent of us. Consequently, we assume no responsibility or liability for advice given or work carried out by other advisors or professionals, for appointing them or recommending them, irrespective of whether they report to you or to us. If you grant us authority to engage on your behalf other advisors or professionals, such authority includes a right for us to accept limitations of liability invoked by such advisors or professionals. We assume no responsibility or liability for fees or expenses incurred by other advisors or professionals.

11.9 If we, together with one or several other advisors or professionals, would be liable for the same loss or damage suffered by you, our liability for such loss or damage shall be limited to the proportion which our fee bears to the sum of the fees payable to all advisors

and professionals (regardless of whether the other advisors or professionals have excluded or limited their liability or would be unable to pay their part of the total claim).

- 11.10 If we, together with one or several other advisors or professionals, would be jointly and severally liable to you in relation to the same loss or damage suffered by you and another advisor's or professional's liability to you is more limited than our liability, any liability we might have to you shall be reduced by the amount of the contribution we would have been able to recover from that advisor or professional if its liability to you had not been so limited (and regardless of whether that other advisor or professional would have been able to pay the contribution to us).

12 Professional liability insurance

We maintain professional liability insurance. We are not obliged to disclose the amount of the insurance cover, but we can at your request provide a written opinion from our insurance broker that the cover is in line with market practice.

13 Termination of engagements

- 13.1 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 provided and the expenses incurred by us prior to the date of termination.
- 13.2 Our engagement to carry out our services is subject to that it is permitted pursuant to applicable laws and regulations (including laws and regulations relating to economic and financial sanctions). Code of Conduct may set out circumstances that allow or require us to decline or withdraw from an engagement. Among other things, this may be the case in the event of inadequate client identification,

suspicious of money laundering or terrorism financing, conflict of interest, failure to make payments, failure to supply adequate instructions or when confidence and trust no longer exist between us. If we have commenced our engagement and it turns out that the engagement is not permitted pursuant to the aforementioned laws and regulations, we are entitled to resign from the engagement. If we decide to terminate our engagement, you must still pay our fees for services provided and expenses incurred prior to the date of termination.

14 Document retention

- 14.1 After the conclusion or termination of an engagement, we will keep (or store with a third party) relevant documents and work products accumulated or generated in a matter, whether on paper or electronically, 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 what follows from the Code of Conduct.
- 14.2 Since we are under an obligation to retain relevant documents and work products collected or generated in the matter, we will not be able to meet a request by you to return (without making and keeping a copy) or destroy a document or work product in advance of the expiration of the retention period.
- 14.3 Unless otherwise agreed, we will send all original documents to you at the conclusion or termination of an engagement. However, we will keep a copy of such documents for our own archive. If we send valuable documents at your request, such documents are sent at your risk.

15 Miscellaneous

- 15.1 These terms and conditions may be amended by us from time to time. The current version is published on our website (www.wiggepartners.se). Amendments will become effective only in relation to matters initiated after the amended version was posted on our website.
- 15.2 In case we have set out specific terms and conditions in respect of a particular engagement, as for example a confirmation of engagement or a due diligence report, the terms in such document shall prevail if and to the extent there is any inconsistency between these terms and conditions and the terms set out in such document.
- 15.3 These terms and conditions are produced in Swedish and in English. For clients domiciled in Sweden, the version in Swedish shall prevail. The version in English shall prevail for all other clients.

16 Governing law and dispute resolution

- 16.1 These general terms and conditions (including the arbitration clause in 16.2) and, if any, the engagement letter, our engagement, our services and our advice shall be governed by and construed in accordance with substantive Swedish law.
- 16.2 Any dispute, controversy or claim arising out of or in connection with these general terms and conditions, any engagement letter, our engagement, our services and our advice 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 English unless we and you agree to use Swedish.

- 16.3 Arbitral proceedings initiated with reference to clause 16.2 and all information disclosed in the course of such arbitral proceedings, as well as any decision or award that is made or declared during the proceedings, may not, in any form, be disclosed to a third party without the express consent of the other party. A party shall, however, not be prevented from disclosing such information in order to preserve its rights versus the other party or if the party is required to so disclose pursuant to law or other applicable mandatory regulations.
- 16.4 Notwithstanding clause 16.2, we shall be entitled to commence proceedings for the payment of any amount due in any court with jurisdiction over you or any of your assets.
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