

## General terms and conditions for Allié AB (2025:1)

These general terms and conditions apply to all services provided to clients by Allié AB ("Allié"). Allié is part of AGRD Partners, an association of commercial law firms. Allié and its employees are required to comply with the code of conduct adopted from time to time by AGRD Partners Group AB, which is available on AGRD Partners' website, [www.agrdpartners.com](http://www.agrdpartners.com) (the "**Code of Conduct**")

Subject to "Amendments and versions" below, any variations to these general terms and conditions must be agreed and recorded in writing before they take effect.

### Engagement and advice

The contract for services is a contract between you and Allié. We accept your engagement as instructions to the firm, and not to a private individual. All of our partners and all persons working for, or engaged by, Allié, are however covered by these terms and conditions and under no circumstances will these persons have any personal liability to you, except as provided by mandatory law.

We do not advise on tax, financial, or accounting matters, nor do we provide commercial advice or recommendations as to whether an investment or transactions should be carried out or not.

Although we may sometimes inform on a general basis (for example through newsletters) on the developments within a certain field of law, the advice given in relation to a specific matter is always based on the legal position at the time that the advice is given. Unless we have specifically agreed otherwise, we do not undertake to update our advice to take account of subsequent changes in the legal position.

Our advice is tailored to the circumstances in the specific matter, the facts presented to us and the instructions you give us. Accordingly, the advice may not be relied on in any other matter or used for any purpose other than that for which it was given.

We are only able to give advice in respect of and based on Swedish law and we do not provide advice in respect of or based on the laws of any other jurisdiction. 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 give you the benefit of our experience and shall not be construed as constituting advice. Such advice must instead be obtained from lawyers qualified in the relevant jurisdiction, and we are always happy to assist you in obtaining legal expertise from the relevant jurisdictions.

All issues pertaining to a dispute, business transaction or business arrangement shall be deemed one matter even if it involves several legal entities or individuals, if different lawyers at Allié are involved, and even if separate invoices are issued.

### Other advisers

When you instruct us, you also give us the right to (unless you notify us otherwise) take the measures that we deem necessary or desirable in order to carry out the matter. In case we engage other professionals, we will normally require that you contract them directly, assuming the direct payment obligations for the fees and expenses of such other advisers and experts.

When we instruct other advisers on your behalf, we may, at your request, obtain fee quotes from them and/or agree fee arrangements with them. Although we will be happy to assist you in any discussions with other advisers, we do not assume any responsibility for such quotes and/or arrangements.

### Client identification

In certain matters, applicable legislation requires us to ascertain our clients' identity and ownership, and to obtain information about the nature and purpose of the matter, before work is begun. We may therefore ask you to provide us, among other things, with evidence of your identity and/or the identity of any other person involved in the matter on your behalf, and, in the case of legal entities, the individuals having ultimate control over them, as well as information and documentation showing the origin of funds and other assets. We are also obliged to verify the information provided to us, and for this purpose may obtain information from external sources. We will retain all information that we have obtained in conjunction with these checks.

We are legally obliged to report suspicions of money laundering or financing of terrorism to the relevant financial intelligence unit. We are also prevented by law from informing you of suspicions or that a report has been, or will be, made to the Financial Intelligence Unit. Where there are suspicions of money laundering or financing of terrorism, we are obliged to decline or cease to act in the matter.

We cannot be held liable for loss or damage caused to you directly or indirectly as a consequence of our compliance with what we have considered to be our obligations under "Client identification".

When you instruct us, you also accept that we may process your personal data for the purposes set out under "Client identification". Generally, we will also need to process the personal data of your representatives and beneficial owners for the same purposes. You are responsible for ensuring that they accept such processing. If you wish to obtain information about the personal data that we process, or wish to correct certain personal data, or if you have other questions about our personal data processing, please contact your responsible partner.

### **Laws and regulations on market abuse**

If a matter would involve information that requires an insider list being maintained according to market abuse law or equivalent laws and regulations and you wish us to maintain such list, Allié expects you to expressly request us to do so. If we have maintained an insider list, a copy of the list may at your request be provided to you as soon as possible, provided that you make such request not later than within five years and one day after the list was prepared or dated. You are required to keep the list confidential and to use it only to comply with the relevant laws.

### **Communication by e-mail**

We communicate with our clients and other parties involved in a matter in a variety of ways, including by e-mail. Although e-mail is an effective means of communication, it involves security and confidentiality risks for which we cannot accept any responsibility. If you would prefer that we do not communicate through e-mail in relation to any particular engagement, please notify the relevant responsible partner.

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

### **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.

### **Fees and expenses**

We aim to provide legal services at competitive fee levels. On request, we may provide you with a fee estimate in relation to a new matter, and depending on the nature of the assignment, we may also agree on a budget or other fee arrangement. All legal fees and expenses are stated exclusive of value added tax or other similar taxes.

Our fees are charged in accordance with the Agreement and, subject to the Agreement, shall be reasonable. The reasonableness of a fee is usually determined on the basis of a number of factors such as, inter alia, (i) time spent; (ii) the type, complexity and importance of the matter; (iii) time constraints and amount of work required to be performed beyond normal office hours; (iv) the amounts involved; (v) the knowledge, skills, experience and resources required; (vi) any risks assumed by Allié; and (vii) the result achieved through our work.

Generally, we raise our hourly rates annually, taking into account e.g. inflation and the general market development of costs for qualified legal services.

In addition to legal fees, we may charge you for travel expenses and costs in connection with our engagement. We normally expense limited amounts on your behalf, and add such amounts to your invoice. We may however ask for advance payment in respect of expenses, or forward the relevant invoice for costs directly for your payment.

### **Confidentiality**

We will protect the information you disclose to us in an appropriate manner and in accordance with the fundamental principle of confidentiality set out in the Code of Conduct.

Where we agree to carry out a joint engagement for more than one client, we have the right to disclose such information that one of the clients has provided to us to the other clients. In some cases we may also have an obligation under the Code of Conduct to disclose such information to the other clients.

If we engage or liaise with other advisers or professionals in the course of an engagement, we may communicate to them all materials and other information which we believe may be relevant to assist them in advising or carrying out other work for you. The same applies to materials and other information that we have obtained as a consequence of the checks carried out by us according to the regulations under "Client identification".

We are legally obliged in some cases to provide information to the tax authorities on your VAT registration number and the value of the services we have provided to you. By engaging Allié, you are deemed to accept that we will provide such information to the tax authorities in accordance with current regulations.

When a particular matter has become publicly known, we may in our marketing materials and on our website disclose our involvement in the matter and information about the matter that is already in the public domain.

According to Council Directive (EU) 2018/822 of 25 May 2018 concerning reportable cross-border arrangements ("DAC6") and the Swedish legislation implementing DAC6, advisors are, in certain cases, obliged to report such arrangements to the relevant tax authorities. This obligation may also include informing other advisors about their obligation to report such arrangements to the relevant tax authorities. By instructing us, you are deemed to have agreed to our submission of such information in accordance with applicable legislation, and our general terms and conditions will apply. We do not provide tax advice and, consequently, do not offer advice regarding DAC6 or its potential applicability in the specific case

### **Invoicing and payments**

Unless otherwise agreed, we invoice you monthly. We are also happy to arrange for regular updates on accrued fees.

In connection with more comprehensive matters, such as mergers and acquisitions, we may agree to issue our invoice after completion of the matter.

In certain cases, we will request a retainer before we start to work on a matter. The retainer will be used to settle expenses and future invoices. The total amount of our fee for the matter may be more or less than the amount of the retainer.

Unless otherwise agreed, payment of invoices is due within 15 days of the invoice date.

We will charge interest on any overdue amount from the due date until the date of payment at the rate determined by the Swedish Interest Act (*Sw: räntelagen (1975:635)*).

In litigation and arbitration, the losing party can be ordered to pay the costs (including legal fees) of the winning party. It is however only rarely that all the legal expenses the winning party has incurred will be recoverable. Regardless of whether you are entitled to reimbursement of your costs from the other party, you must pay our fees for services rendered and expenses incurred in representing you in litigation or arbitration.

If our fees and expenses are to be financed by making use of legal costs insurance, you must still pay our fees and expenses in accordance with our ordinary invoicing principles. This applies also in case our fees exceed the amount paid out under the insurance. It is common that legal expenses insurance does not fully cover our fees. To the extent that we assist in relation to the insurance company, we will also charge for that time.

If you ask us to address an invoice to someone other than the person who is formally our client in a particular engagement, we will accept this only if it is evident that the arrangement will not violate any laws, the identity and other matters outlined under "Client identification" have been verified in respect of the addressee and that you, on demand, will promptly pay any amounts which have not been paid by the due date. We will not assume any client relationship with such addressee.

### **Limitation of liability**

Our liability for any loss or damage suffered by you as a result of negligence or breach of contract on our part shall in respect of each matter be limited to (i) the sum of SEK 50 million or (ii) if our fee for the matter concerned is less than SEK one million, SEK five million.

Limitation of our liability to the sum specified above also applies to multiple instances of loss or damage if they have been caused by a single act or omission or the same type of act or omission. This applies regardless of when the loss or damage was caused or incurred.

Our liability to you will be reduced by any amount that may be obtained 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 your agreement with the insurance provider or third party or your rights against the insurance provider or third party are thereby prejudiced.

Other advisers and professionals shall be deemed independent of us (and irrespective of whether we have engaged them or if you have engaged them directly). Hence, we assume no liability for other advisers or professionals including, without limitation, for choosing or recommending them or for their advice or other services provided. This applies regardless of whether they report to us or to you.

If you have accepted any exclusion or limitation of liability from any other adviser or professional, our total liability to you shall be reduced by the amount of the contribution that we or you could have been able to recover from that adviser or professional if its liability to you had not been so excluded or limited (and regardless of whether that other adviser or professional would have been able to pay the amount).

We are not 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 below under this heading, we shall not have any liability to any third party through the use by you of our work products or advice.

Since we do not provide tax advice, we will not assume any liability for loss or damage suffered by means of tax being imposed or the risk of tax being imposed on you, or deductions lost, as a result of our services.

We will not accept any liability 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.

If, at your request, we agree that an outside party may rely on our work products or advice, this will not increase or otherwise affect our liability to our disadvantage, and we can only be held liable to such outside party to the extent we can be liable to you. Any amount payable to an outside party as a result of such liability will reduce our liability to you correspondingly and vice versa. No client relationship with such outside party will be assumed. The aforesaid applies also if, at your request, we issue certificates, opinions or the like to an outside party.

All limitations of liability applicable to Allié under these terms and conditions or any separate agreement with you will also inure in all respects to the benefit of, and apply to, any partner or former partner of the firm and any lawyer or any other person who is working or has worked for the firm or who is engaged or has been engaged by Allié.

## **Claims procedures**

We aim to ensure that you are fully satisfied with our services, and that they meet your expectations. If, for any reason, you are not satisfied with our services and would like to form a complaint, please notify the responsible partner as soon as possible.

Claims shall be submitted as soon as you have become aware of the circumstances giving rise to the claim. No claim may be made later than three months after the later of (i) the date the last invoice was issued for the matter to which the claim refers and (ii) the date the circumstances giving rise to the claim became known or could have become known to you after reasonable investigation.

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 general 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 are not liable for such claim.

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.

We maintain professional indemnity insurance through AGRD Partners Group AB.

## **Amendments and versions**

These terms and conditions may be amended by us from time to time. The latest version is available on our website, [www.allie.se](http://www.allie.se). Amendments to the terms and conditions will become effective only in relation to matters initiated after the amended version is posted on our website. A copy of the latest version of these terms and conditions will be sent to you on request.

In case we have entered into an engagement letter or similar agreement in connection with a specific matter, the terms and conditions of such agreement shall, in case of discrepancy, take precedence over these general terms and conditions.

These general terms and conditions have been produced in one Swedish and one English version. The Swedish version applies to all clients domiciled in Sweden. The English version applies to all other clients.

## **Retention of documents**

After the conclusion or termination of an engagement, we will keep (or store with a third party) essentially all 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 shorter time than that required by law or the Code of Conduct.

Since we are under an obligation to retain essentially all documents and work products accumulated or generated in the matter, we will not be able to meet a request by you to return (without keeping a copy) or destroy a document or work product in advance of the expiration of the retention period. If you ask us to empty our electronic files within our document management system, we will observe your request to the extent permitted by law and the Code of Conduct (but retain a copy of each document) and normally against payment if the work involved is time-consuming.

Unless otherwise expressly agreed, all original documents will be sent to you at the conclusion or termination of an engagement.

During the life of a matter, we may store documents and work products produced by us or by you or a third party electronically in a matter-centric system in order to provide the team working for you with easy access to necessary information.

## **Termination of engagement**

You may at any time terminate our engagement by a written request that we cease acting for you in the relevant matter. You must, however, still pay for the services performed and the expenses incurred until the date of termination.

Law and the Code of Conduct may set out circumstances that require or allow us to decline or withdraw from representing a client. This may be the case, for example, in the event of inadequate client identification, suspicions of money laundering or terrorism financing, conflict of interest, failure to make payments, failure to supply adequate instructions or if confidence and trust no longer exist between us. If we decide to terminate our engagement, you must still pay our fees for services provided and expenses incurred until the date of termination. An engagement will in any event end when we have fulfilled your instructions in relation to that engagement.

## **Governing law and dispute resolution**

Subject to the following paragraph, any dispute, controversy or claim arising out of or in connection with these general terms and conditions, the engagement, our work products or advice, or the breach, termination or invalidity thereof, or any non-contractual obligations arising out of or in connection therewith, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce (see [www.sccinstitute.com](http://www.sccinstitute.com)). The seat of arbitration shall be Gothenburg, Sweden. The language of the arbitration shall be English (unless otherwise agreed at that time).

With regard to disputes between a consumer and a lawyer at Allié or us, you have the right, if an amicable solution has not been reached, to request that the dispute be settled by a general court. A consumer is a physical person, who acts in relation to purposes outside business or professional operations.

We shall be entitled to commence proceedings for the payment of any amount due to us in any courts with jurisdiction over you or any of your assets.

These general terms and conditions and all issues in connection with them, the engagement, our work products and advice, and any non-contractual obligations arising out of or in connection therewith, shall be governed by and construed in accordance with the laws of Sweden, excluding its conflict of law principles providing for the application of the laws of any other jurisdiction.