GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF LEGAL SERVICES BY SPCG STUDNICKI PŁESZKA ĆWIĄKALSKI GÓRSKI SP.K.

1. Definitions.

1.1 Subject to the definitions of such words and expressions elsewhere in these GTC, the capitalised words and expressions in these GTC shall have the following meanings:

1.1.1 "**Legal Assistant**" shall mean the employees of and other professionals working with the Law Firm who provide support services to the Lawyers in connection with the performance of the Services;

1.1.2 "**Beneficiary**" shall have the meaning given to that term in Clause 2.6;

1.1.3 "**Business Day**" shall mean any day of the week other than Saturday, Sunday and public holiday in Poland;

1.1.4 "**Confidential Information**" shall have the meaning given to that term in Clause 10.1;

1.1.5 "**Law Firm**" shall mean SPCG Studnicki Płeszka Ćwiąkalski Górski spółka komandytowa with its registered seat in Kraków, at ul. Jabłonowskich 8, registered in the register of entrepreneurs of the National Court Register (KRS) under KRS number 0000081423, by the District Court for Kraków - Śródmieście in Kraków, 11th Commercial Division of the National Court Register, NIP (tax ID) 6772066522, REGON (stat. ID) 351494852;

1.1.6 "**Client**" shall mean a legal person, an organisational unit without legal personality that has been granted legal capacity by law or a natural person who is not a consumer and who instructs the Law Firm to provide Services under the Agreement;

1.1.7 "**Civil Code**" shall mean the Act of 23 April 1964, Civil Code, as amended;

1.1.8 "**Administrative Charge**" shall have the meaning given to that term in Clause 4.5;

1.1.9 "**GTC**" shall mean these general terms and conditions for the provision of Services by the Law Firm;

1.1.10 "**Partner**" shall mean a Lawyer being a partner of the Law Firm or a Lawyer having the status of a Partner in the Law Firm; the current list of Partners is available on the spcg.pl website;

1.1.11 "**Lawyer**" shall mean the partners of the Law Firm being advocates or attorneys-at-law and employees of and other professionals working with the Law Firm being lawyers, including advocates, attorneys-at-law, trainee advocates and trainee attorneys-at-law and being tax advisers; the current list of the Lawyers, along with their grading is available at spcg.pl

1.1.12 "**Related Parties**" shall have the meaning given to that term in Clause 8.3;

1.1.13 "**Acceptance by the Client**" shall mean the acceptance of the Engagement Letter by the Client made (i) in writing, (ii) by an exchange of correspondence by e-mail, (iii) orally, or (iv) implicitly;

1.1.14 "**TS**" shall have the meaning given to that term in Clause 4.10;

1.1.15 "**Hourly Rate**" shall have the meaning given to that term in Clause 4.1;

1.1.16 "**Parties**" shall mean the parties to the Agreement;

1.1.17 "**Agreement**" shall mean the agreement for the provision of Services concluded between the Law Firm and the Client: (i) in writing, (ii) by Acceptance of the Engagement Letter by the Client, (iii) by an exchange of correspondence by e-mail, (iv) orally, or (v) implicitly;

1.1.18 "**Services**" shall mean legal services in the field of Polish law and European Union law provided by the Law Firm;

1.1.19 "**Works of Authorship**" shall have the meaning given to that term in Clause 10.5;

1.1.20 "**Expenses**" shall have the meaning given to that term in Clause 4.7;

1.1.21 "**Fee**" shall have the meaning given to that term in Clause 4.1;

1.1.22 "**Engagement Letter**" shall mean a written offer made by the Law Firm, setting out the basic terms and conditions for the provision of Services to the Client, which, upon its Acceptance by the Client, results in the conclusion of the Agreement.

1.2 In the GTC, unless expressly provided otherwise:

1.2.1 references to Clauses or Annexes are references to the clauses of the GTC and annexes to the GTC, and references to the GTC shall also include the annexes; the Annexes shall form an integral part of the GTC;

1.2.2 a reference to the written form means both the written form and the electronic form;

1.2.3 references to time designations refer to Polish time, and references to days refer to the 24-hour period from midnight to midnight;

1.2.4 references to legislation include references to such legislation as amended or re-enacted and legislation which superseded such legislation;

1.2.5 the expression "in particular" shall mean "in particular but not exclusively" and the word "includes" shall mean "includes, inter alia"; other expressions of similar meaning shall be interpreted accordingly;

1.2.6 references to "PLN" shall mean references to the currency of Poland, references to "EUR" shall mean references to the currency of the Euro zone and references to "USD" shall mean references to the currency of the United States of America;

1.2.7 references to a particular document shall be references to that document as amended or modified by mutual consent of the Parties;

1.2.8 the headings in the GTC are provided for convenience only and shall not affect their interpretation; and

1.2.9 wherever reference is made in the GTC to the indemnification of the Law Firm, such indemnification shall also apply to the partners, employees of and other professionals working with the Law Firm, to the fullest extent permitted by law.

2. Scope of application of the GTC.

2.1 The GTC govern the terms and conditions of the provision of Services by the Law Firm under the Agreement.

2.2 The GTC shall apply to Agreements and shall form an integral part thereof, in the following cases:

2.2.1 if the Agreement has been concluded in writing, if it is expressly stipulated therein that the provisions of the GTC shall apply to matters not regulated in the Agreement and the GTC form an annex to the Agreement or have been delivered or made available to the Client at the latest upon the conclusion of the Agreement;

2.2.2 if the Agreement has been concluded through the Acceptance by the Client of the Engagement Letter, if its provisions expressly stipulate that matters not regulated in the Engagement Letter shall be governed by the provisions of the GTC and the GTC form an annex to the Engagement Letter or have been delivered or made available to the Client at the latest upon the delivery of the Engagement Letter to the Client;

2.2.3 if the Agreement has been concluded by an exchange of correspondence by e-mail, if the GTC have been delivered or made available to the Client in the correspondence exchanged by e-mail;

2.2.4 if the Agreement has been concluded orally or implicitly, if the GTC have been delivered or made available to the Client personally or in correspondence exchanged by e-mail.

2.3 In particular, the making available of the GTC shall be deemed to mean the notification to the Client of the Law Firm's website where the provisions of the GTC are available (www.spcg.pl/en/tc/), which the Client may download, store and retrieve in the ordinary course of business.

2.4 In the event of any discrepancy between the provisions of the written Agreement, including the Agreement concluded through the Acceptance by the Client of the Engagement Letter and the Agreement concluded by an exchange of correspondence by e-mail, and the GTC, the provisions of the written Agreement, including the Agreement concluded through Acceptance by the Client of the Engagement Letter and the Agreement concluded by an exchange of correspondence by e-mail, shall prevail.

2.5 In the event of a change in the scope of the Services provided under an Agreement to which the GTC apply, or the conclusion of a subsequent Agreement, the GTC shall also apply to the changed scope or to the subsequent Agreement, unless the Parties expressly exclude the application of the GTC in this respect in writing.

2.6 If the Agreement to which the GTC apply is concluded by the Client for a clearly identified and specified third party ("**Beneficiary**"), the GTC shall also be binding on the Beneficiary, while the Client shall remain bound by the Agreement, including to the extent of its obligation to pay the Fee, the Administrative Charge and the Expenses. At the same time, the Client shall indemnify the Law Firm against any liability to the Beneficiary in excess of the extent of the Law Firm's liability to the Client under the Agreement.

2.7 The Law Firm shall provide Services only to the Client and, where applicable, to the Beneficiary. Without the Law Firm's prior written consent, third parties may not use the Services, in particular any legal opinion, memorandum, draft agreement or other document prepared by the Law Firm and provided to the Client. The Law Firm's liability to such third parties shall be excluded and, in the event that any such third party makes any claim against the Law Firm, the Client shall indemnify the Law Firm against any liability to such third parties and reimburse the Law Firm for any costs incurred by the Law Firm in defending its rights. The foregoing notwithstanding, in such a case the Law Firm may assert relevant claims against the Client or such third party for non-contractual use of the Services.

2.8 Unless expressly provided otherwise in the Agreement, the use of any model agreements and general terms and conditions or regulations used by the Client shall be excluded. The application of Article 68^2 of the Civil Code and Article 385^4 § 1 of the Civil Code shall be excluded.

3. Manner of providing the Services.

3.1 In providing the Services, the Law Firm shall exercise the degree of care appropriate to the professional nature of the Services provided by the Law Firm and shall act in a manner consistent with applicable law and the rules of ethics applicable to advocates, attorneys-at-law or tax advisers.

3.2 The Services shall be provided by the Lawyers designated by the Law Firm, at its sole discretion, with the qualifications and experience relevant to the Services. The team of Lawyers may be supplemented at any time by the addition of further Lawyers whose expertise and experience prove helpful to the proper provision of the Services, and other changes may be made to the team.

3.3 Where the nature of the Service requires the Client to grant a written power of attorney to a Lawyer, in particular a power of attorney for the purposes of litigation, the Client shall grant such power of attorney to the Lawyer or Lawyers designated by the Law Firm. The Lawyer so authorised may, at his or her discretion, grant further powers of attorney to the other Lawyers.

3.4 The Law Firm shall each time designate a Partner to be responsible for coordinating the Services, and shall have sole authority to agree with the Client, on behalf of the Law Firm, the detailed requirements and timing for the performance of particular activities within framework of the Services. Any arrangements made by the Client with other Lawyers in this regard shall not be binding on the Law Firm.

3.5 Upon the conclusion of the Agreement, the Client shall provide the Law Firm with an e-mail address which shall be the primary channel of communication between the Law Firm and the Client. All notices given by the Law Firm under the Agreement, including all notices provided for in the GTC, may be made by the Law Firm by e-mail and shall be deemed fully effective upon delivery of such e-mail to the Client. At the express written request of the Client, the documents sent to the Client by e-mail shall be encrypted.

3.6 It is presumed that the person making the arrangements with the Law Firm on behalf of the Client, referred to in Clause 3.4, is authorised to represent the Client in this respect.

3.7 The time limits for the performance of the various activities within the framework of the Services shall be determined by the Law Firm. If such time limits are set by the Client, they shall be binding on the Law Firm if they are expressly accepted by it in writing. In the case of judicial, administrative, tax and administrative court proceedings, the time limits for the performance of the various activities as part of the Services shall also result from the respective statutory deadlines and time limits set by the courts or administrative authorities. The timing for the provision of the Services may also depend on the Client's actions, in particular the provision of information and documents to the Law Firm or the payment of the required advance.

3.8 The Client is obliged to cooperate with the Law Firm to the extent necessary for the Law Firm to properly provide the Law Firm's Services, in particular to provide the Law Firm with the necessary information and documents and to keep the Law Firm informed of all material events relating to the matter, including the Client's acts and omissions. The Law Firm is not obliged to check the accuracy and completeness of the information and documents provided to it by the Client.

3.9 The Services shall be performed at the Law Firm's registered seat, at the seats of the Law Firm's branches and at the seats of and other professionals working with the Law Firm, at the Client's seat and at other places where, by reason of their nature or circumstances, the Services are to be performed, including the seats of courts, administrative authorities, law enforcement agencies and the Client's counterparties.

3.10 Unless expressly stated in the Agreement, the Law Firm shall not be responsible for the Client's overall affairs, but only for the performance of the Services to the extent defined in the Agreement. The Law Firm shall not be liable for the consequences of any business decisions taken by the Client. The Law Firm does not provide advice on matters other than legal matters, in particular with regard to business, financial, technical, environmental issues, etc. The Law Firm is not obliged to update any legal advice given as a result of changes in the state of the law, the case law or the practice that have occurred after the legal advice was given.

3.11 The Law Firm does not provide legal advice on laws other than Polish law and EU law. However, the Law Firm may act as an intermediary in establishing cooperation between the Client and a foreign law firm providing legal services on law other than Polish and EU law. The Law Firm shall not be liable to the Client for any acts or omissions of such foreign law firm.

3.12 The proper performance of the Services may require the Law Firm to use the services of third parties, including in particular notaries, court enforcement officers, translators, legal specialists, property appraisers, experts in specific fields of science and accountants. Depending on the Law Firm's decision, the Law Firm may act as a principal to such entities in which case such entities will provide their services to the Law Firm, and their fees will then be reinvoiced (in the form specified in Section 4) to the Client (with the Client's obligation to pay) or the Law Firm may place orders with such entities acting on behalf of the Client, in which case such entities will provide their services directly to the Client, including the invoicing of their fees directly to the Client (with the Client's obligation to pay). Regardless of the form of cooperation with such entities, the Law Firm shall not be liable to the Client for the acts or omissions of such entities.

4. Fee. Costs. Invoicing.

4.1 The Law Firm shall be entitled to a fee ("**Fee**") for the provision of the Services. Unless otherwise agreed by the Parties in the Agreement, the Fee shall be calculated as the product of the Lawyers' time spent working on the Client's matters as part of the Services and the hourly rate applicable to the Lawyer, expressed in EUR, PLN or USD ("**Hourly Rate**"). In accordance with the same rule, the Law Firm's fee shall be determined in relation to the support services provided by Legal Assistants to the Lawyers in connection with the provision of the Services, which shall also be included in the definition of the "**Fee**".

4.2 The Hourly Rates shall depend on the grading of the Lawyers and Legal Assistants in the Law Firm based in particular on their seniority and experience. The Hourly Rates are set out in Annex 4.2 to the GTC.

4.3 The Law Firm shall have the right to change the Hourly Rates in any subsequent calendar year of the Agreement, of which the Law Firm shall give the Client at least one month's notice. The change in the Hourly Rates shall not constitute an amendment to the Agreement, provided that if the Client does not accept the changed Hourly Rates the Client shall be entitled to terminate the Agreement within five (5) days of being notified of the change in the Hourly Rates.

4.4 Notwithstanding the Law Firm's right to change the Hourly Rates in accordance with Clause 4.3, the Hourly Rates shall be adjusted annually as follows: (i) the Hourly Rates expressed in EUR shall be adjusted by the positive Harmonised Index of Consumer Prices (HICP), expressed as an annual average change in prices, as published by the Eurostat, (ii) the Hourly Rates expressed in PLN shall be adjusted by the positive annual average consumer price index for the preceding year, as published by the President of the Central Statistical Office, (iii) the Hourly Rates expressed in USD shall be adjusted by the positive annual average Consumer Price Index, All Urban Consumers (CPI-U) as published by the U.S. Bureau of Labor Statistics. The adjusted Hourly Rates shall be rounded up to the nearest EUR/PLN/USD. The adjusted Hourly Rates shall apply from the month following the month in which the relevant index was published. The Hourly Rates shall be adjusted automatically and shall not constitute an amendment to the Agreement. If, during the term of the Agreement, any of the above indices ceases to be published, the Law Firm shall have the right to unilaterally determine a new appropriate index to be used in place of the index whose publication has ceased. Such a change shall not constitute an amendment to the Agreement.

4.5 The Fee shall be each time increased by an administrative charge of 1.50% of the amount of the Fee, as a flat-rate reimbursement for office services and office supplies (telecommunications, postage, paper, printing, photocopying, etc.) ("**Administrative Charge**").

4.6 The tax on goods and services (VAT) shall be added to the Fee and the Administrative Charge at the rate applicable on the date on which the Law Firm issues a structured e-invoice or an invoice.

4.7 The Fee and the Administrative Charge shall not include the expenses incurred by the Law Firm for the proper performance of the Services and, in particular, shall not include the necessary and reasonable costs of travel, accommodation and subsistence, translations, stamp duties and courier services ("**Expenses**"). Individual Expenses in excess of PLN 1,000 (one thousand zloty) must be approved by the Client before they are incurred. The Expenses shall be duly documented by the Law Firm. The foregoing shall not exclude the Client's obligation to pay – at the Law Firm's request and within the time

limit specified by Law Firm – the aforementioned costs of the Law Firm's Services, in particular in amounts exceeding PLN 1,000 (one thousand zloty).

4.8 The Law Firm is not obliged to pay any court fees in connection with the proceedings that are conducted (including, in particular, on the filing of any claim, complaint, appeal, cassation complaint or other pleading), and such fees shall be paid directly by the Client, unless otherwise arranged in writing in respect of a particular fee or fees or in relation to a particular Client. If such an arrangement is made, any court fees incurred by the Law Firm on behalf of the Client shall be refunded to the Law Firm and shall be treated as Expenses.

4.9 Clients shall be invoiced on a monthly basis, unless the Parties agree on a different invoicing period due to the specific nature of the Service.

4.10 The working time, insofar as it forms the basis for the calculation of the Fee, shall be recorded in a written timesheet ("**TS"**).

4.11 The Law Firm shall provide the Client with the TS for the month in which the Services were provided no later than the 15th day of the following month. The TS shall consist of a summary and a detailed section. The summary TS shall contain a summary statement of the Fee (defined in the TS as the "*Working time*"), the Administrative Charge and the Expenses (defined in the TS as the "*Costs*"). The detailed section of the TS shall include: (i) the date of the activity performed as part of the Services, (ii) the name and surname of the Lawyer performing the activity, (iii) a brief description of the activities, (iv) the duration of the activity expressed in units, where 1 unit is 15 minutes of work, (v) the duration of the activity expressed in hours, (vi) the Hourly Rate of the Lawyer performing the activity, and (vii) the amount due for the performance of the activity. In the case of Legal Assistants (defined in the TS as "*Paralegals*", "*Interns*" or "*Other Employees*") the above data shall be provided collectively (i.e. for all Legal Assistants together).

4.12 The TS does not constitute an accounting document and, in particular, does not constitute an attachment to an invoice. It should be stored separately by the Client due to the confidential information contained therein. The TS shall be delivered to the Client electronically to the specified email address. If the Law Firm issues a structured e-invoice in accordance with Clause 4.13 and Clause 4.14 sentence 1 below, the TS shall be sent to the Client no later than on the next business day following the issuance of the structured e-invoice, indicating the number of the structured e-invoice covering the remuneration for the Services included in the TS. In the cases referred to in Clauses 4.14 and 4.15, the Law Firm shall send the relevant TS together with the invoice to the email address specified by the Client.

4.13 The Law Firm shall issue structured e-invoices to the Client, which shall be issued and received exclusively via the National e-Invoicing System (hereinafter: "**KSeF"**) using dedicated interface software. Except in the cases specified below in Clauses 4.14 and 4.15, the Law Firm shall not be obliged to deliver invoices in any other manner.

4.14 If the Law Firm issues an invoice outside KSeF in the offline24 mode referred to in Article 106nda of the Polish Act on the Tax on Goods and Services, such invoice shall be submitted to KSeF within the time limits and in accordance with the rules set out in the applicable law; such invoice shall be received by the Client exclusively via KSeF. If the Law Firm issues an invoice in emergency mode, as referred to in Article 106nf of the Act on the Tax on Goods and Services, or in offline mode – KSeF unavailability, as referred to in Article 106nh of the Act on the Tax on Goods and Services, such invoice shall be issued in electronic form, marked with QR codes and sent to the Client in PDF format to the email address specified by the Client; such invoice shall be submitted to KSeF within the time limits and in

accordance with the rules set out in the applicable law. In the event of a so-called total system failure, as referred to in Article 106ng of the Act on the Tax on Goods and Services, the Law Firm shall issue the invoice in electronic form and send it to the Client in PDF format to the email address specified by the Client.

4.15 If the Client is an entity referred to in Article 106gb(4)(2)–(6) of the Act on the Tax on Goods and Services, the Law Firm shall issue structured e-invoices to such Client via KSeF using dedicated interface software. The issued invoices, including those issued outside KSeF in the cases provided for by applicable law, shall be delivered to the Client in electronic form, i.e. in PDF format to the email address specified by the Client.

4.16 The payment term for an invoice shall be 14 (fourteen) days from the date of issuance of the structured e-invoice or from the date of delivery of the invoice referred to in Clause 4.14 or 4.15. The amount due under the invoice shall be payable to the Law Firm's bank account indicated in the invoice.

4.17 The Client may, within a period of no more than five (5) days from the date of delivery of the invoice to the Client together with the TS, object in writing to all of part of the TS, stating the specific reasons for such objections. If the Client's objections are accepted, the Law Firm shall issue a corresponding correcting invoice. If the aforementioned period expires ineffectively, the Client shall be deemed to have finally accepted the TS on a no-objection basis.

4.18 If it has been agreed with the Client that the invoice is to be issued in a currency other than the currency in which the Fee, the Administrative Charge or the Expenses have been agreed, the conversion shall be made at the average exchange rate of the National Bank of Poland (NBP) on the last business day preceding the date of a structured e-invoice or an invoice.

4.19 The Law Firm may, at its sole discretion, make the commencement of the Services conditional upon the Client making an advance payment on account of the Fee or the Expenses in an amount determined by the Law Firm. In such a case, the amount of the advance payment shall be stated in the Agreement. If the Client fails to make the advance payment by the specified date, the Law Firm shall be entitled to withhold the commencement of the Services, to suspend the provision of the Services or to rescind the Agreement.

4.20 If the Client fails to make a timely payment of the Fee, the Administrative Charge or the Expenses, the Law Firm may, at its sole discretion and without prejudice to its right to claim the Fee, the Administrative Charge or the Expenses incurred by the relevant date, suspend the provision of the Services until the arrears are paid (to the extent permitted by the rules of ethics for advocates and attorneys-at-law) or exercise the power provided for in Clause 9.2. The Law Firm shall be entitled to interest at the statutory rate on any payment not made when due. Notwithstanding the Client's declarations at the time of payment, the Law Firm shall be entitled to apply the amount received first to the interest on the arrears, then to the Expenses, then to the outstanding Fee and Administrative Charge, in the order of the earliest amounts due.

4.21 The Client's right to set off any claims of the Law Firm, including under the Fee, the Administrative Charge and the Expenses, against any claims of the Client shall be excluded.

5. Liability.

5.1 The Law Firm's obligations under the Agreement are of due care nature. Therefore, the Law Firm shall not be responsible for achieving a specific result, in particular for

the outcome of the matters dealt with.

5.2 The extent of the Law Firm's liability towards the Client, including for non-performance or improper performance of the Agreement, shall be limited to the amount corresponding to the amount of the actual damage suffered by the Client or the Beneficiary (liability for loss of profit shall be excluded), but not exceeding the amount of the Fee actually received by the Law Firm from that Client during the period of 1 (one) year prior to the date on which the act (omission) of the Law Firm which caused the damage to the Client or the Beneficiary occurred, in relation to the matter (litigation, transaction, etc.) in connection with which the non-performance or improper performance of the Agreement occurred (for the avoidance of any doubt, the Fee for the Services in relation to other matters carried out for that Client shall not form the basis for determining the limit of the Law Firm's liability). The foregoing notwithstanding, the Law Firm shall only be liable for the damage caused to the Client or the Beneficiary by its wilful misconduct or gross negligence.

5.3 The Law Firm shall not be liable to the Client or the Beneficiary, including for non-performance or improper performance of the Agreement, if this results from the lack of due cooperation on the part of the Client or the Beneficiary, including failure to provide the Law Firm with complete factual information or complete documents, or due to misleading the Law Firm as to the facts or the Client's actual motives.

5.4 In order to ensure the efficiency of the Services, the Parties agree that correspondence between the Parties shall be conducted by e-mail or by other means of remote communication and with the use of data storage tools, in each case using third party services. The Law Firm shall use reasonable efforts to ensure the security of such activities. However, as these services are provided by third parties, the Law Firm cannot guarantee such security and, in particular, cannot guarantee that such correspondence is secure, is not accessed by unauthorised persons, is free of viruses or bugs, is received only by the addressee or is complete, and, consequently, the Law Firm shall not be liable to the Client for any damage arising in connection with such activities, in particular in connection with the use of such services.

5.5 The Client shall indemnify the Law Firm against any obligations that the Law Firm may incur in relation to third parties (translators, accountants, experts, notaries, etc.), in order to properly perform the Services.

5.6 In the event any liability arises on the part of the Law Firm towards the Client, including for failure to perform or improper performance of the Agreement, the Client agrees to claim damages exclusively from the Law Firm to the extent specified in the Agreement, and, consequently, the Client waives any claim it may have against the Law Firm’s partners, employees of and other professionals working with the Law Firm.

6. Personal data protection.

6.1 The Law Firm, as the data controller, shall process the personal data of the Client and the personal data of the Client's representatives (agents, employees and other professionals working with the Client).

6.2 Detailed information on the processing of the personal data of the Client and the Client's representatives (agents, employees, and other professionals working with the Client) can be found in the information clauses for the Client and the Client's representatives which the Law Firm shall provide to the Client upon conclusion of the Agreement. The Law Firm shall process such data only to the extent necessary for the purposes of the processing specified in the relevant information clause, for the period specified therein. After the end of the period of processing of the Client's personal data, they shall be delated

or returned to the Client, taking into account the provisions of Clause 9.6 below

6.3 The Law Firm shall only transfer data outside the European Economic Area or to international organisations only if the European Commission determines that the third country, territory or specific sector within the third country or international organisation in question ensures an adequate level of protection or if other appropriate or adequate safeguards are in place, in particular standard contractual clauses adopted by the European Commission.

6.4 The Law Firm shall not carry out any automated decision-making, including profiling as referred to in Article 22(1) and (4) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC, in relation to the Client or the Client's representatives.

6.5. The Law Firm uses technical and organisational measures to ensure the protection of personal data being processed, as well as any other information relating to or originating from the Client. The Law Firm's goal is to ensure compliance with ISO/IEC 27001 and ISO 22301 standards.

6.6. In all cases required by law and within the time limits required by law, the Law Firm shall notify the Client of any information security incidents or personal data breaches concerning the Client. The notification shall be made using the contact details used by the Client in their communications with the Law Firm.

7. Anti-money laundering (AML).

7.1 In accordance with the Act of 1st March 2018 on the Prevention of Money Laundering and the Financing of Terrorism, the Law Firm shall act as an obligated institution within the meaning of this Act.

7.2 As an obligated institution, the Law Firm shall apply financial security measures. In particular, the Law Firm shall ascertain the details of the Client and the Client's beneficial owner by providing the Client with the relevant forms to be completed. The Law Firm shall also determine whether the beneficial owner is a politically exposed person. As part of its duties as an obligated institution, the Law Firm may be required by law to provide the General Inspector of Financial Information with the required information.

7.3 In the cases provided for by law, the inability of the Law Firm to fulfil its obligations as an obligated institution shall result in the inability to commence, or the necessity to cease, the provision of Services to the Client.

8. Conflict of interest.

8.1 The Law Firm has internal procedures in place for reviewing potential conflicts of interest between the clients and potential clients of the Law Firm. The Law Firm makes a unilateral assessment of the existence of a possible conflict of interest in accordance with the rules of ethics for advocates, attorneys-at-law and tax advisers. For the purposes of determining the existence of a conflict of interest, it is assumed that an entity to which the Law Firm has not provided Services for a period exceeding 2 (two) years shall be deemed not to be a client of the Law Firm.

8.2 The Client acknowledges and accepts that the Law Firm also provides services to other clients, some of whom may have different business relationships with the Client. Not every

such situation will give rise to a conflict of interest. By concluding the Agreement, the Client agrees that the Law Firm may continue to provide legal services to the Law Firm's existing clients and may also undertake to provide legal services to new clients, including those who have a business relationship with the Client, provided that the Law Firm does not, without the Client's prior written consent, undertake any new matter:
(i) which would have a material connection with a particular matter in respect of which the Agreement has been concluded with the Client, or (ii) where the Law Firm has had access to the confidential information obtained from the Client which is relevant to such new matter.

8.3 The conclusion of the Agreement with the Client shall not constitute an obligation on the part of the Law Firm to provide Services to any person or entity other than the Client, including the Client's holding companies, subsidiaries, affiliates, entities controlled or jointly controlled by Client, the Client's shareholders, members of its governing bodies, employees, trustees or the joint venture partners of the Client ("**Related Parties**"). For the purpose of determining whether a conflict of interest exists, Related Parties shall not be considered to be the Client.

8.4 In the case where the Law Firm undertakes to provide legal services to another client whose interests are different from those of the Client, the Law Firm shall establish appropriate mechanisms to prevent the flow of information between the Lawyers and other Law Firm employees dealing with the Client's legal matters and the Lawyers and other employees of the Law Firm dealing with the legal matters of that other client.

9. Term of the Agreement. Termination of the Agreement.

9.1 Unless expressly agreed otherwise, the Agreement is concluded for an indefinite period of time. Either Party may terminate the Agreement by giving one month's written notice, effective as of the end of a month.

9.2 Either Party may terminate the Agreement in writing for good cause, without notice, in the event of a gross breach of its provisions by the other Party. In particular, the Law Firm may terminate the Agreement without notice in the event of: (i) the Client being more than 30 (thirty) days in arrears with the payment of a structured e-invoice or an invoice issued by the Law Firm; (ii) lack of cooperation on the part of the Client or the Beneficiary with the Law Firm necessary or expedient for the performance of the Agreement.

9.3 In the event of termination of the Agreement, the Law Firm shall continue to provide the Services only to the extent set out in the rules of ethics for advocates and attorneys-at-law which apply in the event of termination of the Agreement. The Law Firm shall be entitled to the Fee, the Administrative Charge and the Expenses for the Services provided during this period.

9.4 The Agreement shall terminate automatically, without any notice from the Parties, if the Law Firm does not provide the Services to the Client for a period of 2 (two) years, in particular if a period of 2 (two) years has elapsed since the date of the last structured e-invoice or invoice issued by the Law Firm to the Client. If the Client wishes to make use of the Law Firm's Services after the expiry of the aforementioned period, the Parties shall conclude a new Agreement.

9.5 Termination of the Agreement by either Party shall be tantamount to the termination of all powers of attorney which have been granted by the Client to the Lawyers in connection with the provision of the Services, without the need for any further notice to that effect.

9.6 Within 1 (one) month from the date of termination of the Agreement, the Client shall

collect the originals of all documents belonging to the Client which are in the possession of the Law Firm. Upon the ineffective expiry of this period, the Law Firm shall be entitled to hand over these documents for safekeeping to a specialised institution at the expense and risk of the Client. The foregoing notwithstanding, after the expiry of 10 (ten) years, the Law Firm shall have the right to destroy these documents and their copies at the expense and risk of the Client unless the statutory retention period for the type of documents in question is longer. In any event, the relevant provisions on the retention of personal data, including those which govern the professions of advocates and attorneys- at-law shall apply.

9.7 Following termination of the Agreement, the Law Firm may, from time to time and at its sole discretion, inform the Client of changes in the law or other legal matters of a general nature which the Law Firm considers may be of interest to the Client. The receipt of any such information or correspondence shall not be deemed to constitute re-establishment of the legal relationship between the Law Firm and the Client. The Law Firm is not obliged to inform the Client of changes in the law, unless separately agreed in the Agreement.

10. Confidentiality. No solicitation. Intellectual property rights.

10.1 The Law Firm shall keep secret and not disclose to third parties any information of confidential nature belonging to the Client, which is not publicly known or available, and which the Client has provided to the Law Firm in the course of the provision of the Services ("**Confidential Information"**) and shall not disclose the Confidential Information to third parties unless the Client agrees to its disclosure or the obligation to disclose Confidential Information arises from law, in particular if disclosure is required by a court or a public authority. This obligation shall remain in force for a period of 5 (five) years after termination of the Agreement, irrespective of the reason for the termination, and shall be without prejudice to the Lawyers' obligations of professional secrecy.

10.2 All tangible products of the Law Firm's work, in particular opinions, draft agreements, reports, information letters, memoranda, provided to the Client under the Agreement, may only be used by the Client and may not be published, relied upon or made available to anyone other than the Client's authorised representatives without the prior written consent of the Law Firm.

10.3 During the term of the Agreement and for a period of one (1) year after its termination, regardless of the manner of termination, the Client shall not employ the Lawyers, regardless of the basis of such employment (employment contract, contract of mandate (Polish: *umowa zlecenie*), piecework contract (Polish: *umowa o dzieło)*, service contract, etc.) without obtaining the prior written consent of the Law Firm. In the event of breach of this obligation, the Client shall pay the Law Firm a contractual penalty in the amount equal to the fees paid by the Law Firm to that Lawyer during the period of one (1) year prior to the date on which he/she was employed by the Client.

10.4 During the term of the Agreement and after its termination, the Law Firm shall be entitled to refer in its offers to potential clients, in marketing materials and in submissions to legal rankings, to the fact of providing Services to the Client, giving basic information about the subject matter of these Services. In this respect, the Law Firm may use the Client's business identifiers, including its trademarks, free of charge.

10.5 The Law Firm shall be entitled to an economic copyright in the materials created in the performance of the Services which constitute works of authorship within the meaning of Article 1(1) of the Act of 4 February 1994 on Copyright and Related Rights, including in particular legal opinions and model documents ("**Works of Authorship**"), to the extent that the Law Firm is able to grant the Client a license to use such materials in accordance with the GTC.

10.6 Upon payment of the Fee for the Services in the course of which the Works of Authorship were created, the Law Firm shall grant the Client a non-exclusive licence to use the same. The licence shall be granted for an indefinite period of time, without territorial restrictions, in the field of exploitation of reproduction by any technique. In the case of Works of Authorship as part of the Service that are intended for distribution, the licence shall also cover the distribution of the Works of Authorship by means of copies or otherwise, including making the Works of Authorship available to the public in such a way that anyone can access them from a place and at a time of their choice. Unless otherwise agreed in writing, the licence shall include the right to use the Works of Authorship for the Client's own use consistent with the Law Firm's known purpose for the Service. The licence shall not include the right to exercise derivative rights in the Works of Authorship or to grant sub-licences.

10.7 The Law Firm authorises the Client to attribute the authorship of the Works of Authorship in a manner that is customary in the relevant relationship, including the use of the Works of Authorship without attribution.

11. MDR

11.1 In connection with the provision of services to the Client under the Engagement, the Law Firm has statutory obligations under Articles 86a and the following of the Act of 29 August 1997 – Tax Law, relating to tax arrangement reporting, subject to the provisions of Article 86b § 4 of the Tax Law. These are statutory obligations and may not be limited or waived by the Agreement.

11.2 In the case where legal requirements are met and the Law Firm is of the opinion that in the course of carrying out services under the Engagement there has been development, implementation or making available for implementation of a tax arrangement, organisation of implementation or management of the implementation, of a tax arrangement or performance of supporting activities in relation to a tax arrangement, the Law Firm shall inform the Client in good time and in accordance with the applicable laws and regulations that such obligation arises. The Client shall cooperate with the Law Firm in the above extent, including, in particular, by making the relevant statements or providing the Law Firm with the relevant information and documents.

11.3 The Law Firm shall be entitled to receive the Fee determined in accordance with Clause 4.1, also for the activities it has undertaken in performance of the obligations provided for in this Clause 11. In the event that the Fee for carrying out a given Service is determined as a flat-rate or capped fee, the Fee for the Law Firm's activities in the performance of the obligations provided for in this Clause 11, shall be calculated separately and shall not be included in the agreed flat-rate or capped fee.

12. Applicable law. Amendments. Disputes. Language.

12.1 The Agreement, the GTC and any legal relationships between the Law Firm and the Client shall be governed by Polish law.

12.2 Any amendments to the Agreement must be made in writing, failing which they shall be null and void. The Law Firm shall be entitled to amend the GTC at any time. In such a case, the Law Firm shall notify the Client of the amendment to the GTC, delivering or making available the amended GTC, and such amended GTC shall be binding upon the Client unless the Client terminates the Agreement within 2 (two) weeks of the date on which the amended CTC are delivered or made available to the Client.

12.3 Any disputes that may arise in connection with the conclusion and performance of the Agreement and the application of the GTC shall be submitted to the jurisdiction

of the common court having *ratione loci* jurisdiction over the seat of the Law Firm.

12.4 The GTC are prepared in the Polish and English language versions. In the event of any discrepancy between the language versions, the Polish language version shall prevail.

12.5. The GTC shall enter into force on 1st October 2026.

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Annex 4.2 to the GTC

Hourly Rates of the Law Firm Lawyers for 2026

Partners	EUR 300.00 net
Counsel and Senior Associates (experienced Lawyers qualified as advocates or attorneys-at-law)	EUR 250.00 net
Associates (Lawyers qualified as advocates or attorneys-at-law)	EUR 200.00 net
Junior Associates (other Lawyers)	EUR 150.00 net
Legal Assistants	EUR 100.00 net

Piotr Kamiński
Managing Partner
SPCG Studnicki Płeszka Ćwiąkalski Górski sp. k.