

## GENERAL TERMS AND CONDITIONS OF DIRKZWAGER N.V.

### V.1.0 2026

1. Dirkzwager N.V. (hereinafter: Dirkzwager) is a public limited company incorporated under Dutch law with the object of conducting a legal practice made up of lawyers, civil-law notaries and tax advisers. Dirkzwager is listed in the Trade Register under number 09155757.
2. These general terms and conditions apply to all engagements issued to Dirkzwager, including every follow-up, amended or supplementary engagement. The applicability of any general or other terms and conditions of the client is explicitly excluded. These general terms and conditions have been drawn up in Dutch and English. The Dutch text is binding in the event of any difference in content and/or purport.
3. All engagements are deemed to be issued to and accepted by Dirkzwager even if it is the express or tacit intention for any engagement to be performed by a particular person. The effect of Articles 7:404 and 7:407(2) of the Dutch Civil Code is excluded in its entirety.
4. Any liability for work carried out by or on behalf of Dirkzwager or otherwise that is in any way connected with an engagement issued to Dirkzwager or any other legal relationship entered into by Dirkzwager for work, regardless of its nature or basis, is limited to the amount(s) paid out by Dirkzwager's professional liability insurance in the instance in question plus the excess under that insurance. If, for any reason whatsoever, no payment is made under that insurance, all liability is limited to the fee charged by Dirkzwager to the client for the specific engagement up to a maximum of EUR 50,000. Any claim for compensation is statute-barred one year and expires three years after the date when the client ascertains both the damage and the identity of the person liable for it.
5. If in connection with the performance of an engagement or otherwise any damage is caused to persons or items of property for which Dirkzwager is liable, such liability will be limited to the amount(s) paid out by Dirkzwager's business liability insurance (AVB) plus the excess under that insurance.
6. Any right to compensation vis-à-vis employees or partners of Dirkzwager, persons with whom it has concluded a partnership or companies (or their directors) from which particular practitioners carry out their work, is excluded.
7. Dirkzwager may take on third parties for performing engagements. Dirkzwager may accept any liability limitations imposed by such third parties, including on behalf of Dirkzwager's clients. Dirkzwager does not accept any liability for any failures and/or errors by such third parties.
8. The liability limitations and exclusions included in these general terms and conditions also apply in the event that an engagement has wrongly been refused and any damage is sustained as a result.
9. Dirkzwager performs engagements solely for the client's benefit. Third parties cannot derive any rights from the content of any work carried out and, more in general, from the way in which such engagements have or have not been performed.
- 10.1 The Financial Intelligence Unit of the Netherlands (FIU-Netherlands) is authorised, pursuant to the Money Laundering and Terrorist Financing (Prevention) Act (Wwft) (including future EU equivalents), to order Dirkzwager to suspend its services. Such an order may result in the execution of an assignment being delayed or ultimately unable to be continued. The grounds for a suspension may relate to one or more parties involved in a transaction.
- 10.2 Dirkzwager shall not be liable for any loss arising from the suspension or termination of work pursuant to an order as referred to in 10.1. This exclusion of liability applies regardless of the nature or basis of the loss suffered and regardless of whether the parties were notified of the suspension or termination in advance.
- 10.3 As Dirkzwager is, in principle, not informed in detail of the reasons for the suspension, it is not always in a position to assess whether, and if so when, the resumption of services is justifiable. In view of these circumstances, which are beyond Dirkzwager's control, Dirkzwager accepts no liability for the consequences of a suspension imposed by the FIU, nor for any loss arising from a delay in, or refusal of,

the provision of services following the expiry of the period of that suspension.

11. Not only Dirkwager but also all natural and legal persons affiliated in any way to Dirkwager and third parties taken on for performing any engagement for a client, including the natural and legal persons referred to in Article 6, may rely on these general terms and conditions. Such persons may invoke this irrevocable third-party clause agreed on their behalf at any time.
12. Unless otherwise agreed in writing, payment is due within 14 days of the invoice date, failing which the client will automatically be in default. The client will then owe default interest at 1% per month or part of month on the unpaid amount of the invoice from the due date until the date of full payment.
13. Dirkwager's complaints procedure applies to the work carried out by or assigned to Dirkwager's lawyers, civil-law notaries (including candidate civil-law) notaries and/or tax advisers/tax specialists. See [www.dirkwager.nl/en/complaints-procedure](http://www.dirkwager.nl/en/complaints-procedure).
14. Pursuant to laws and regulations (including the Dutch Prevention of Money Laundering and Terrorist Financing Act), Dirkwager is obliged to ascertain the identities of clients, their directors and beneficial owner(s) and, in certain circumstances, to report unusual transactions to the authorities without informing them of this. In addition, various laws and regulations (including Directive 2018/822 (*Mandatory Disclosure*)) oblige Dirkwager, in certain circumstances, to report certain cross-border
15. transactions and tax-planning arrangements to the competent authorities. Dirkwager independently assesses whether there is a reporting requirement and does not require consent in that regard. If it invokes its lawyer-client privilege or obligation of confidentiality, a notification to the parties in question may be sufficient. In such and other instances, the reporting obligation may be incumbent on the client.
16. Stichting Derdengelden Advocaten Dirkwager may hold funds for clients or third parties when performing engagements. Stichting Derdengelden Advocaten Dirkwager is not liable if the bank does not fulfil its obligations. If the bank charges Stichting

Derdengelden Dirkwager negative interest on any funds deposited by the client or a third party, the resulting costs will be borne by the client or third party, respectively, and they will be deducted from the amount deposited.

17. Dirkwager is the controller as defined in the General Data Protection Regulation (GDPR) and processes personal data, as set out in Dirkwager's privacy statement. See [www.dirkwager.nl/en/privacy-statement](http://www.dirkwager.nl/en/privacy-statement).
18. The legal relationship between Dirkwager and the client is governed solely by Dutch law. Unless Article 12 provides otherwise, any and all disputes will be submitted to the competent court in Arnhem.

