

GENERAL TERMS & CONDITIONS
of legal services provided by Sołtysiński Kawecki & Szlęzak

1. Scope of application

- 1.1 These general terms and conditions set out the terms and conditions on which the law firm **Sołtysiński Kawecki & Szlęzak – Kancelaria Radców Prawnych i Adwokatów Spółka Komandytowa** with its seat in Warsaw (00-054), ul. Jasna 26, entered into the National Court Register under KRS No. 0001077722 by the District Court for the Capital City of Warsaw, XII Commercial Division of the National Court Register, NIP: 526 13 56 922, REGON: 011991918 ("SK&S") provides legal services to its clients who are not consumers (each a "Client").
- 1.2 These general terms and conditions constitute an integral part of the agreement for the provision of legal services between SK&S and the Client, to the extent they have not been modified or abrogated expressly in such agreement.
- 1.3 These general terms and conditions bind Clients in case of (i) their delivery to the Client prior to the conclusion of the agreement; (ii) making them available to the Client in electronic form, also by way of their publication on SK&S' website. The application of the Client's standard terms and conditions is hereby excluded and any terms and conditions of the mandate which contradict these general terms and conditions require express acceptance by SK&S. The provisions of articles 68¹ and 385⁴ of the Civil Code shall not apply.

2. Scope of assignment and its performance

- 2.1 Unless SK&S has signed a written agreement for legal services with the given Client, such contract may be entered into upon an exchange of declarations of will in whatever form (e.g. by telephone or through e-mail) and requires, each time, SK&S to expressly accept the mandate. SK&S can accept the mandate only in writing or by email or by commencing the provision of the particular services in the scope indicated by the Client in its mandate.
- 2.2 In principle, when engaging in the provision of legal services for a Client, SK&S provides said legal services in the scope expressly commissioned to SK&S by the Client; in particular, SK&S is not responsible for the entirety of the Client's matters or for other matters of the Client not covered by the assignment, e.g. its tax matters, unless it receives an express assignment from the Client.
- 2.3 The initial assignment may be modified (broadened or narrowed). If SK&S refuses to accept the modified assignment, SK&S will notify the Client without undue delay.
- 2.4 SK&S does not provide legal advice pertaining to foreign law. If the requirement for non-Polish legal advice follows from the express assignment of the Client or from the nature of that assignment, SK&S may retain a foreign legal advisor. In such case, the foreign legal advisor is not a sub-contractor of SK&S, and SK&S merely coordinates cooperation with this advisor and is not responsible for his/her advice.
- 2.5 SK&S provides services on the basis of the received assignment only to the Client, or an end-recipient of the services indicated by the Client; use of the results of those services by third parties requires SK&S' separate consent. Where the Client indicates an end-recipient of the services other than the Client, the legal relationship between SK&S and such end-recipient of the services shall be governed by SK&S' general terms and conditions, and the Client shall remain responsible towards SK&S for the due payment of SK&S' fees

and reimbursement of SK&S' costs by such end-recipient of the services, as well as shall indemnify and hold harmless SK&S (and its partners, employees and cooperating parties) from any liability in excess of the liability arising under SK&S's agreement with the Client and these general terms and conditions.

- 2.6 SK&S will determine at its discretion the manner in which each assignment is to be carried out, subject to the law in force and pertinent professional standards and, to the extent it deems it possible and advisable, the Client's instructions.
- 2.7 The provision of services for a given Client is supervised by a Partner-in-charge responsible for the Client's assignment, who organizes the provision of services to the Client including the choice of attorneys and paralegals entrusted with the given services.
- 2.8 SK&S may request an advance retainer fee from a Client at any time, commensurate with the nature of the assignment and SK&S' expected engagement. The advance will be set off, without interest, against the last invoice, following the conclusion of services for the Client.

3. Communications

- 3.1 The Client may identify the persons who, acting in the Client's name, may modify the scope of the assignment, and instruct SK&S on how the assignment should be carried out. Until such time as such persons are identified by the Client, each person within the Client's organization or its affiliated companies who is in contact with SK&S will be deemed as authorized to act for Client in this regard.
- 3.2 The Client consents to SK&S' use of electronic means of communications and data hosting services, including when provided by third parties, for the purposes of communications. SK&S shall not be liable for any damage caused by the use of such means and services (including by any distortion or loss of communications or data).

4. Professional fees and reimbursement of expenses

- 4.1 SK&S' professional fees for legal services within the particular assignment will be calculated by multiplying the number of hours devoted by SK&S' attorneys and paralegals to legal services performed for the Client by each person's hourly rate in EUR. For domestic clients, this amount will be converted into PLN at the average National Bank of Poland exchange rate applicable, used to issue the invoice, and will be increased by the applicable VAT. The invoice will be accompanied by a description of the activities of SK&S' attorneys working on the pertinent assignment, together with the aggregate time spent on them during each day, shown in 0.1 of an hour increments. In the case of paralegals working on an assignment, the time of their work devoted to a pertinent assignment will be shown in such description in aggregate for the entire period invoiced.
- 4.2 The hourly rates of SK&S' attorneys and paralegals are usually set once a year for the given calendar year, except where market conditions warrant their adjustment during the year. SK&S will notify the Client reasonably in advance of any mid-year adjustment. The hourly rates are set based on the seniority, expertise and experience of the persons in question. A change of hourly rates does not constitute a change of the agreement. The hourly rates in 2026 are as follows: 380-420 EUR for Partners, 270-350 EUR for *Of Counsel* and *Senior Counsel*, 145-300 EUR for other lawyers and 90-110 EUR for paralegals.
- 4.3 In addition to professional fees, SK&S will be entitled to reimbursement of all itemized disbursements incurred in connection with performing the Client's assignment (including, but not limited to: court, treasury and notary fees, tax on civil law transactions, translation expenses, costs of accommodation and business trips, courier deliveries, etc.); such

disbursements will be reimbursed on the basis of pertinent bills, receipts and invoices. Where such expenses are expected to be significant, SK&S may request the Client to pay a suitable advance for this purpose. SK&S is also entitled to reimbursement of expenses incurred directly on activities under the given assignment (such as: telephone conferences, facsimile and e-mail communication, mail services, costs of photocopying documents and other similar activities), which for technical reasons cannot be evidenced by separate bills. Such expenses will be charged to the Client in a lump-sum amount, equal to a fixed percentage of the total amount of the professional fees. The Client hereby releases SK&S from all obligations incurred by SK&S towards third parties for the purposes of its due performance of related services.

5. Settlement of services, VAT invoices

- 5.1 The Client is obligated to inform SK&S as to whether or not they are conducting a business activity, about its tax status if so, and thence to provide a NIP tax identification number.
- 5.2 The services provided by SK&S will be settled (fees together with reimbursable disbursements) in VAT invoices on a monthly basis issued at the end of each month unless the nature of the assignment warrants a different settlement period and this is agreed with the Client. SK&S' invoices are payable by the Client, without any offset, within 14 days of the receipt of such invoices, via a bank transfer to the account identified in the invoice. Each payment should identify the number of the invoice being paid for. In the absence of such identification, SK&S will credit the payment against the oldest payable amounts due.
- 5.3 Invoices will be issued to the Client in accordance with the submitted information on its tax status and NIP (taxpayer identification number), in accordance with the tax regulations applicable in Poland. Under these regulations, depending on the Client's tax status, the amount of professional fees and reimbursable disbursements may be increased by VAT.
- 5.4 SK&S will send invoices to the pertinent Client's e-mail address. The accompanying description of services and time referred to in Point 2.1 is not an accounting document and the Client should keep it separately from accounting documents as it contains confidential communication protected under the Attorney-Client privilege.
- 5.5 Should the Client have any comments or reservations concerning an invoice or the accompanying description of services and time, SK&S expects the Client to raise such concerns within 14 days of receipt of the invoice, failing which the Client will be deemed to have approved the invoice in full.
- 5.6 If the Client is late in paying for SK&S' services, SK&S may charge the Client statutory interest or suspend - upon advance notification to the Client of such suspension - the provision of legal services.

6. Protection of personal data

- 6.1 SK&S, as the administrator, processes personal data of persons representing the Client in accordance with the "Privacy Policy" on SK&S's website at <https://skslegal.pl/pl/polityka-prywatnosci>.
- 6.2 SK&S is the administrator of personal data which the Client makes available or directly or indirectly provides or SKS otherwise obtained as part of the provision of legal services. On the basis of Art. 14 Sec. 5 letter d) 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 the free movement of such data, and repealing

Directive 95/46/EC (“**GDPR**”), SK&S will not perform an information obligation *vis-à-vis* the above-mentioned persons in view of the obligation to maintain professional secrets.

- 6.3 The Client assures SK&S that the processing, including the sharing of this personal data with SK&S, is carried out in accordance with the law.
- 6.4 If personal data is made available or the processing of personal data is entrusted to sub-contractors, SK&S will impose on such persons the pertinent obligations concerning confidentiality and compliance with the rules to process personal data.
- 6.5 SK&S has the right – if it is justified or if the Client so requires – to transfer personal data within the European Economic Area (“**EEA**”), as well as outside the EEA – whilst meeting the pertinent legal requirements as defined by the GDPR.

7. Duties resulting from AML regulations (Combatting money laundering)

SK&S is subject to the provisions of the Act of 1 March 2018 on combatting money laundering and the financing of terrorism (“**AML Act**”). Under these provisions, SK&S is obligated, depending on the character of the assignment, to employ *vis-à-vis* the Client various financial security measures, including the obligation to: identify and verify identity of the Client; identify the Client’s representatives or persons authorized to act on behalf of the Client; verify the identity of the Client’s representatives or persons authorized to act on behalf of the Client, including the grounds for such authorization; identify and verify the identity of the actual beneficiary and establish the ownership and control structure; obtain information about links between the Client or its actual beneficiary and persons holding important political positions or persons subject to specific restrictive measures (so-called sanctions); inform the General Inspector of Financial Information about circumstances which could indicate a suspicion of the commission of a crime of money laundering or financing of terrorism; and the application of specific restrictive measures to the Client, under the AML Act. Pursuant to the AML Act, the Client is obligated to provide SK&S with all requested information and documents specified in the AML Act, and in particular to serve SK&S with a completed “Know Your Client” form (“**KYC Form**”), and to update the information contained in it. SK&S reserves the right to not commence performance of its services, or to suspend or terminate them if it does not receive the pertinent information from the Client, including the completed KYC form, until such time as it receives the completed KYC Form and documents requested by SK&S from the Client.

8. Termination of agreement and conflicts of interests

- 8.1 Both the Client and SK&S may terminate the agreement on the provision of legal services at any time, with immediate effect or upon the expiration of the identified notice period. If the Client terminates the agreement it does not release the Client from its obligation to pay all the amounts due to SK&S in respect of services provided prior to the termination. Moreover, the Client will be obligated to pay SK&S the amounts equivalent to all outlays (including the cost of any additional legal services) and disbursements SK&S incurs in the Client’s interest during the period between the termination of the agreement and the date the matter is transferred to another legal counsel of the Client. Upon termination by one Party, the other Party is not entitled to any damages, even where such termination has been made without submitting an important reason (cause). Termination by either party will automatically terminate all powers of attorney the Client granted SK&S.

- 8.2 SK&S reserves the right to unilaterally resolve issues involving conflict of interests, in each case subject to the pertinent tenets of professional ethics binding on legal advisors (*radcowie prawni*) or advocates (*adwokaci*) in Poland and with due regard to the justified interests of the Client and SK&S. Upon the lapse of 12 months from performance of the last task for the Client or the issuance of the last invoice, SK&S has the right to consider that, from the point of view of a conflict of interests, a given entity has ceased to be a client of SK&S. For the purposes of assessing conflicts of interest, SK&S's Client is solely the Client and not its partners, parent entities, subsidiaries or affiliates, or members of its and their authorities.
- 8.3 SK&S may cite legal services for the Client in marketing materials and information.
- 8.4 The Client is aware of, and agrees that due to the nature and size of the practice carried out by SK&S: SK&S may, without separate consent, represent persons who are or even might be investors, competitors or counterparties (including customers, suppliers, or lenders) in, of or to the client, and such representation does not in itself constitute a conflict of interest as long as it does not relate to the same or a related matter. There may be cases in which SK&S acts on behalf of the Client and in which it may also act for other clients (or their financiers) who are competing for the same asset or for the same purpose (such as potential tenderers or bidders for an entity, commercial activity or asset; as participants in a tender; as creditors in restructuring or insolvency proceedings) - the Client agrees that SK&S may act for such other clients, on the basis that SK&S will set up separate teams for this purpose and apply appropriate measures to ensure the confidentiality of the Client's information.

9. SK&S' liability

- 9.1 SK&S' liability towards the Client on any legal basis, including such liability for non-performance or improper performance of an agreement for legal services, is standardly limited to the amount of out-of-pocket losses incurred by the Client, subject to the limit of 300% of the amount of professional fees SK&S received from the Client during the period of 12 months preceding the occurrence of the event causing the damage, including the month of its occurrence. The Client waives *vis-à-vis* all current and future partners of SK&S all rights and claims to which it could be entitled *vis-à-vis* a given partner as the person liable for obligations of SK&S arising out of this Agreement and each assignment, and undertakes to not raise any claims *vis-à-vis* partners or employees of SK&S.
- 9.2 In connection with the performance of its services SK&S may use, and/or make available to its clients the use of, third party information technology and/or data processing tools, including public cloud based solutions (e.g., for document transfers, process automation, translations, document analysis, virtual assistants or data rooms). SK&S shall not be liable for any damage caused by the use of such tools or by their unavailability.

10. Applicable law and forum

- 10.1 The legal relationship between SK&S and the Client (including the Agreement for the provision of legal services between SK&S and the Client and these terms and conditions), as well as any liability of SK&S towards the Client, whether contractual or extra-contractual, are governed by Polish law.
- 10.2 All disputes arising under these terms and conditions (or the agreement concluded based on them between SK&S and the Client) will be settled by the Court of Arbitration at the Polish Chamber of Commerce in Warsaw.

11. Amendments

Throughout the duration of its agreement with the Client, SK&S may amend these general terms and conditions, informing the Client about such amendments and their content. The amended general terms and conditions bind the Client, unless the Client terminates the agreement within 14 days from receipt of such information.

12. Language and availability

These general terms and conditions are made and available in Polish and English and are available at www.skslegal.pl. In the event of a dispute on their contents or intention, only the Polish version is binding.

Sołtysiński Kawecki & Szlęzak

Warsaw, January 2026