

General terms and conditions

2026:01

Applies to assignments accepted as of 12 December 2025.

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1. Application

- 1.1 These general terms and conditions apply to all services in respect of legal advice or assistance provided to a Client by Engström & Hellman Advokatbyrå AB, 556763-8415, ("EHA").
- 1.2 Any party engaging EHA for advice, assistance or other assignment is considered to have thereby accepted these general terms and conditions.

2. Identification of Clients

- 2.1 For statutory reasons, under certain circumstances, EHA may be obliged to check the identity and ownership of Clients. Accordingly, EHA may request identity documents for the physical persons who are in contact with us, as well as information on the identity of physical persons or legal entities that own or otherwise exercise control over a legal entity which engages EHA. Such information may also be obtained from or verified through sources other than the Client.
- 2.2 In the event of suspected money-laundering or financing of terrorism, EHA may be obliged to report these suspicions to the Financial Intelligence Unit of the Swedish Police. EHA is under a statutory obligation not to inform the Client that such a report has been made.

3. Conflicts of interest

- 3.1 EHA complies with the Swedish Bar Association's [Sveriges Advokatsamfund] Code of Conduct. This means, inter alia, that EHA may be prohibited from accepting an assignment due to a conflict of interest. Accordingly, EHA always checks the risk of conflict of interest before an assignment is accepted.

- 3.2 In order to prevent conflicts of interest, a party seeking EHA's assistance, or wishing to engage EHA for an assignment, is obliged to inform EHA immediately of all information which may be judged to be relevant in deciding whether a conflict of interest exists or there is a risk of a conflict of interest arising.

4. Execution of assignments etc.

- 4.1 All assignments are accepted as an assignment for EHA and not for an individual employed by EHA.
- 4.2 For each assignment, one of EHA's partners will be appointed as Client Managing Partner with overall responsibility for the execution of the assignment. EHA shall inform the Client of the identity of the Managing Partner. The work involved in executing any specific assignment may, however, be carried out by individuals other than the Partner, provided that these individuals have the relevant expertise.
- 4.3 All advice provided by EHA is tailored to the assignment and is based on the data presented to EHA and the instructions EHA is given by the Client. Consequently, the advice provided by EHA is not intended to be used in any context other than within the framework of that specific assignment, and the Client cannot rely on the advice outside the framework of the assignment.
- 4.4 Unless otherwise expressly agreed, EHA provides advice only on the legal position in Sweden and always in accordance with Swedish law.
- 4.5 EHA's advice is based at all times on the legal position on the date on which the advice is provided. EHA is not obliged to monitor or inform the Client of subsequent changes in the legal position unless this has been expressly agreed.
- 4.6 EHA does not provide advice on tax matters unless this has been expressly agreed. Nor does any assignment carried out by EHA include the

- examination of potential tax consequences of the advice provided unless this has been expressly agreed.
- 4.7 EHA does not provide commercial advice or assess the commercial consequences of, for example, entering into a specific agreement or carrying out a specific transaction.
- 4.8 All intellectual property rights to the results of EHA's work remain the property of EHA, but may be used by the Client for the purpose for which EHA provided it.
- 5. Scope of assignments**
- 5.1 When an assignment is accepted, EHA may send the Client an assignment confirmation letter setting out the scope of the assignment and any other matters agreed. If the content of such an assignment confirmation does not conform to the Client's requirements or what has been agreed, the Client must inform EHA of this immediately. If no such notification is submitted, the assignment will be carried out in accordance with the assignment confirmation letter. The scope of a specific assignment may, however, expand or contract during the execution of the work depending on the legal considerations which EHA judges that the assignment requires.
- 6. Authorisation**
- 6.1 When EHA is engaged, the Client gives EHA the right to take such measures as EHA considers necessary or desirable for the execution of the assignment and to safeguard the rights of the Client in general.
- 6.2 On request, the Client shall ensure that EHA receives without delay, the necessary authorisation required by EHA for the execution of the assignment.
- 7. Fees and expenses**
- 7.1 Advice and assistance are provided on current account unless otherwise agreed.
- 7.2 If a separate hourly fee has not been agreed, EHA will set the amount of the fee in accordance with the Swedish Bar Association's Code of Conduct. This means that the fee is to be set out a reasonable amount, based on a balance of the following factors, among others:
- a) the time spent on the assignment,
 - b) the result achieved,
 - c) the time pressure under which the assignment was carried out,
 - d) the expertise and experience
- e) the assignment required,
 - f) the value involved in the assignment and
 - g) the risks the assignment entailed for EHA.
- 7.3 All the work involved in the case will be billed, including contacts with the Client, contacts with authorities, the preparation of documents, investigations, internal quality assurance, review of documents and all other work which is deemed required or desirable for the safeguarding of the Client's rights, as well as for loss of time. For hourly charging, each commenced 15-minute period will be billed..
- 7.4 In addition to the fee, the Client is obliged to pay expenses incurred for the assignment and to reimburse the cost of travel, overnight stays as well as other similar expenses deemed required for the execution of the assignment, including remuneration for subsistence allowance where the assignment requires an overnight stay in a place other than the legal counsel's domicile
- 7.5 All amounts are stated excluding VAT and other similar taxes.
- 7.6 On request, EHA can inform the Client in writing of EHA's preliminary assessment of the amount of the fee for the execution of a specific assignment. A cost estimate of this nature is not, however, binding on EHA. EHA shall, after having provided such an estimate, within a reasonable time inform the client if EHA has reason to believe that the estimated fee has been or will be exceeded. However, this obligation to inform does not apply insofar as it must be evident to the Client that the estimate will be exceeded due to instructions, information, documentation, or material provided by the Client after the estimate was given.
- 7.8 The Client has the right to set out in writing for EHA a specific cost framework, budget or benchmarks during the execution of the assignment. The fact that a cost framework or budget has been set out shall not, however, unless this has been expressly agreed, be regarded as meaning that a fixed price has been agreed for the assignment or that EHA is committed to completing the assignment within that cost framework or budget.
- 7.9 If EHA has agreed with the Client that a special extra "success fee" shall be payable in the event that the Client achieves success in the legal action, unless expressly agreed otherwise, the Client will be regarded as having succeeded in winning the legal action in the event that the judgement of a court is entirely or largely in

- favour of the Client or if the Client signs a settlement agreement with the counterparty under which the Client entirely or largely succeeds in achieving a favourable outcome on the matters to which the agreement refers.
- 7.10 If EHA withdraws from an assignment on grounds of conflict of interest, the Client is, nevertheless, obliged to pay the fee which is earned up to and including the date of the withdrawal, if the withdrawal is due to a circumstance which was not known to EHA on the date on which the assignment was accepted.
- 7.11 If EHA's fee is wholly or partly financed through legal expenses insurance or legal aid, the Client is obliged at all times to pay EHA that part of the fee and expenses which exceeds the amount paid out by the insurance policy or legal aid.
- 7.12 Where a special hourly rate has been agreed for a certain assignment, such hourly rate shall be valid solely for the specific assignment and not without having entered a separate agreement for future assignments. The amount of the hourly rate within the framework of an assignment in progress shall be adjusted on a calendar year basis in accordance with the following paragraphs.
- 7.13 EHA is entitled to amending the hourly rate and other agreed fees within the framework of assignments in progress in accordance with the change as per the labor cost index [Swedish: Arbetskostnadsindex (AKI)] published by SCB [Swedish: Statistiska centralbyrån] for civil servants in the private sector, preliminary index point figures, column (section) M (companies active within the field of law, business, science and tech) or, in the event that AKI should cease, corresponding index. The hourly fee shall be deemed adjusted to the index figure for the month of September in the calendar year immediately preceding the calendar year in which the assignment was accepted. This figure is referred to as base number. An additional payment shall be made in proportion to the percentage change should the index figure alter in relation to the base number during the month of September of any subsequent calendar year. Calculation of the percentage sought shall be carried out with one decimal. Thereafter, a rounding shall be made to the nearest whole higher number. The addition shall finally be rounded up to the nearest full multiple of 50 kronor. Price adjustment is carried out once yearly as of the first month of each new calendar year. However, indexation shall never
- imply a lower price than the price level for the immediately preceding calendar year.
- 7.14 For the purpose of assessing the Client's creditworthiness, EHA may, prior to the commencement of an engagement or during the performance of the engagement, obtain a credit report or other information from public registers concerning the Client.
- 8. Payment**
- 8.1 EHA applies partial invoicing. Unless otherwise agreed, invoicing takes place monthly or at such other intervals as EHA deems appropriate with regard to the nature or scope of the assignment.
- 8.2 Invoicing shall, however, take the form of a final invoice when a specific assignment, or an agreed and delimited sub-element of a specific assignment, has been completed. The issuing of a final invoice does not imply that EHA thereby is to be regarded as having withdrawn any residual claim for payment in relation to the assignment.
- 8.3 If EHA's fee is wholly or partly financed through legal expenses insurance, EHA has the right to sub-invoice the Client for fees accrued during the execution of the work, as well as expenditure and expenses incurred through monthly invoicing provided that this is not onerous for the Client. This does not, however, apply if an agreement has been reached that the full amount of the fee shall not be invoiced until the assignment has been completed and/or in connection with an application for an insurance payment. The Client is obliged to inform EHA immediately if such monthly invoicing is or may become onerous for the Client, on which the Parties may agree that invoicing can take place in connection with the application for an insurance payment. However, EHA shall always be entitled to issue an invoice to the Client for any deductible to be paid by the Client, even before the insurance compensation has been disbursed.
- 8.4 The terms of payment for an invoice issued to the Client are 15 days. If payment is not made within the correct time, payment of interest on overdue payment will be imposed under the provisions of § 6 of the Interest Act (1975:635) from the due date. If EHA is obliged to send the Client a written reminder of an outstanding payment, a reminder fee will be charged at the amount established in law.

- 8.5 If the Client, despite a reminder, fails to pay outstanding amounts, EHA shall be entitled to suspend ongoing work for the Client.
9. **Advances and Other Client Funds**
- 9.1 If EHA considers it necessary, EHA can request payment in advance of the fee before the assignment is begun or, if that would be reasonable, on an ongoing basis during the execution of the assignment. The Client is obliged to pay the requested advance immediately on receipt of EHA's request.
- 9.2 If the requested advance is not paid, EHA has the right to place a commenced assignment on hold until the advance is paid. If the advance is not paid despite reminders, EHA has the right to withdraw from the assignment with immediate effect.
- 9.3 The fact that an advance of a certain amount is requested does not mean that the fee is limited to that amount. Consequently, the final total fee may be either higher or lower than the requested advance.
- 9.4 EHA shall, without delay, segregate advances and other client funds by depositing them into a client escrow account (Sw: klientmedelskonto). EHA shall always be entitled to deduct amounts from such funds to settle invoices issued by EHA to the Client. Any interest accrued on the client funds shall accrue to the Client.
- 9.5 EHA shall, at the time of offsetting against client funds or upon disbursement of client funds, provide a written statement specifying how the funds have been offset or disbursed.
- 9.6 In cases where EHA provides ongoing assistance or advice on behalf of a Client, EHA and the Client may agree that the client shall pay a predetermined amount – a “retainer amount” – to EHA for work performed during a specified period. Reconciliation between the retainer amount paid and the actual fees charged shall be conducted at the end of each such period, whereupon any additional fees shall be invoiced to the Client. Any unused portion of the retainer amount shall not be credited towards the following period but shall instead constitute remuneration to EHA for the allocation of staff resources, etc.
10. **External advisers**
- 10.1 If EHA engages external advisers – such as but not exclusively valuers, economists or other consultants – in respect of the assignment, or on the instructions of the Client, such advisers shall be regarded as independent of EHA. Accordingly, EHA is at no time liable for the advice provided by such external advisers. Before any such advisers are engaged, EHA shall obtain the consent of the Client unless this is clearly unnecessary.
- 10.2 The Client is obliged to pay the cost incurred by EHA in engaging external advisers for the execution of a specific assignment.
11. **Communications**
- 11.1 EHA normally communicates with its Clients by letter, telephone and email. If the Client does not want one or more of these communication channels to be used in respect of a specific assignment, the Client must inform EHA of this.
- 11.2 More important communications, such as instructions, which the Client has sent to EHA other than by registered letter, should always be followed up and confirmed by telephone.
- 11.3 EHA is not liable in the event that a communication is lost, garbled or delayed if EHA has taken normal care in the transmission of the communication.
12. **Liability**
- 12.1 Any claim connected to advice provided by EHA must be forwarded to EHA as soon as the Client becomes aware of the circumstances on which the claim is based.
- 12.2 Claims against EHA are always time-barred one year after the date on which the relevant circumstances were known or, through reasonable enquiry should have been known, to the Client, unless the claim or demand has been previously lodged with EHA in writing.
- 12.3 The Client's right to take legal action against EHA is, under all circumstances, time-barred after one year counted from the date on which the assignment was concluded. This shall normally be regarded as the date on which the final invoice was issued or from the earlier date on which EHA took the final actions related to the assignment, unless the claim or demand has been previously lodged with EHA in writing.
- 12.4 EHA is covered by liability insurance in respect of its advisory operations. EHA's liability for losses suffered by the Client due to error or negligence on EHA's part is, however, limited at all times to SEK 75,000,000 (seventy-five million).

- 12.5 EHA's liability shall, however, be reduced at all times by all sums which may be received under insurance policies held by the Client or taken out on the Client's behalf, or which may be obtained under the provisions of agreements or undertakings on indemnity or limitation of damages in which the Client is a party or beneficiary.
- 12.6 If multiple advisers are liable for damages to a Client, EHA's liability shall be limited to that percentage of the damages which is in the same proportion to the total damages as EHA's invoiced fee is in proportion to the total fees of all advisers.
- 12.7 Should any other adviser's liability be limited to a greater extent than EHA's liability, EHA's liability stemming from any joint and several liability with the other adviser incurred by EHA shall be reduced by the payment which EHA would have been able to recover from that adviser in the event that that adviser's liability had not been limited. This applies irrespective of whether the other adviser would have been able to pay the compensation in question or not.
- 12.8 At no time has EHA any liability towards third parties unless the assignment expressly states that a third party is able to rely on documents or advice provided by EHA.
- 12.9 EHA is liable in respect of third parties only to the extent that EHA is liable in respect of the Client. All amounts paid to third parties in connection with such liability shall reduce EHA's liability in respect of the Client to a corresponding extent.
- 12.10 EHA is not liable for any loss caused to the Client as a result of EHA reporting a suspicion of money-laundering or financing of terrorism to the authorities.
- 12.11 EHA shall not be liable for any damage arising as a result of EHA's withdrawal from an assignment in accordance with 13.1, or due to EHA's suspension of work pursuant to 8.5.
- 12.12 EHA is not liable for losses arising as a result of circumstances outside EHA's control which EHA could not reasonably have expected to occur at the date on which the assignment was accepted and the consequences of which could not reasonably have been avoided or overcome.
- 12.13 EHA is not liable for any loss which may be suffered by the Client as a result of EHA being unable to fulfil its obligations if this is due to actions by the authorities, strike, boycott, blockade, lockout, natural disaster or other circumstance over which EHA has no control. This applies even if EHA is a party in an industrial dispute which prevents the execution of the assignment. Nor is EHA liable for losses arising through fluctuations in exchange rates.
- 12.14 EHA shall have the right, on the Client's behalf, to oppose, settle or mediate any claims against EHA based on claims by third parties or the authorities. This is conditional on EHA indemnifying the Client. If the Client, without having given EHA such an opportunity, pays or settles the claim without EHA's written consent, EHA will have no liability in respect of the claim.
- 12.15 EHA is not liable at any time for losses arising as a result of the Client having used EHA's advice or results in any connection or for any purpose other than that for which the advice was given.
- 12.16 EHA is not liable for any loss caused to the Client through the advice provided by EHA resulting in a tax or other levy imposed by the authorities being levied or risk being levied.
- 12.17 Everything carried out in respect of the service by persons who work for EHA is covered by these general terms and conditions. Under no circumstances shall individuals who work for EHA be regarded as having any individual liability in respect of the Client.
- 13. The right to withdraw from an assignment**
- 13.1 EHA shall be entitled to withdraw from an assignment if, pursuant to the Code of Professional Conduct for Members of the Swedish Bar Association, EHA is under an obligation to do so or if there otherwise exists valid grounds for withdrawal in accordance with the Code. This includes, but is not limited to, the following circumstances:
- a) if the continued execution of the assignment by EHA could be regarded as inappropriate, unethical or in contravention of current legislation,
 - b) if a conflict of interest arises in accordance with the Swedish Bar Association's Code of Conduct forcing EHA to withdraw from the assignment,
 - c) if, on the handover of the assignment to EHA, the Client consciously withheld knowledge of circumstances which would

- have been essential for EHA's assessment of whether to accept the assignment,
- d) if the Client, to an unreasonable degree, overburdens or creates difficulties for EHA or personnel employed by EHA and cannot be persuaded to rectify this
 - e) if the Client provides EHA with instructions to carry out the assignment which are obviously unhelpful or in conflict with the Client's interests, and despite this being pointed out, adheres to these instructions.
 - f) if the Client in material respects acts against EHA's advice or it otherwise becomes clear that the Client has lost confidence in EHA, or
 - g) if, despite reminders, the Client does not pay an advance or payment which EHA has the right to levy in relation to the assignment.
- 14. Confidentiality**
- 14.1** EHA protects the information provided to EHA by the Client in accordance with law and the Swedish Bar Association's Code of Conduct.
- 14.2** EHA undertakes that it will not, without the Client's consent, disclose or otherwise reveal matters of which EHA became aware through the assignment concerning the Client's personal or financial circumstances, business secrets or other confidential information.
- 14.3** EHA does, however, have the right at all times during the execution of the assignment to provide any information to the authorities or courts which EHA considers it necessary to provide for the safeguarding of the Client's rights as long as the Client has not expressly stated that certain information must not be revealed.
- 14.4** EHA also has the right to disclose matters which have come to the knowledge of EHA through the assignment to the extent that such revelation is necessary in enabling EHA to counter criticism from the Client's side or assert a justified claim for payment in respect of the assignment in question.
- 14.5** In connection with invoicing, EHA is legally able, in certain cases, such as where the Client operates a business in another EU member state, to apply the reverse charge mechanism, under which the Client is responsible for accounting for VAT to the appropriate authority. In the event that the reverse charging mechanism is applied, EHA, insofar as it is required to comply with EHA's obligation under the law or other
- ordinance, is required to submit information to the Swedish Tax Agency or other authority on the case.
- 14.6** Both EHA and the Client undertake that they will not, without authorisation, permit the content of the assignment agreement to come to the knowledge of another party. If there is a valid reason to inform another party of the content of the assignment agreement, the Parties shall provide such information jointly after consultation.
- 14.7** If EHA carries out a single assignment on behalf of more than one Client, EHA has the right to provide material and information which one of the Clients provides to EHA to the other Clients.
- 14.8** If, during the execution of the assignment, EHA collaborates with external advisers, EHA has the right to provide such material and information which EHA considers essential and relevant to enable the adviser to provide the required services to EHA within the framework of the assignment.
- 14.9** If EHA manages Client funds on behalf of the Client, the Client consents for EHA, insofar as this is necessary under the legislation against money-laundering or financing terrorism, to provide information on the Client's identity to the bank which holds the Client Funds Account.
- 14.10** If there is a statutory obligation for EHA to provide certain information to a court or the authorities, this may be provided despite this confidentiality undertaking.
- 15. Storage of documents and material**
- 15.1** EHA archives virtually all documents and results generated within the framework of assignments. This material is stored for an indefinite period, with a minimum of ten years.
- 15.2** If the Client wishes certain material to be destroyed, EHA will conform to such a request only in so far as it is permissible under current legislation and the Swedish Bar Association's Code of Conduct.
- 15.3** The Client has the right to obtain, free of charge, original documents or copies of material stored at EHA. If the Client has not requested documents no later than the termination of the assignment, EHA has the right to bill the Client for the time spent and material necessary to obtain the documents. If original documents are returned, EHA has the right at all times to retain copies.

16. **Changes to the general terms and conditions**
- 16.1 EHA has the right to change these general terms and conditions at any time. The amended terms and conditions apply to assignments which are begun after the amended terms and conditions are posted on EHA's website. Clients with recurring assignments are, accordingly, obliged to ascertain the particular terms and conditions which apply each time an assignment is submitted to EHA.
17. **Interpretation and dispute resolution etc.**
- 17.1 In the event of any conflict between the provisions of the agreements and terms applicable between the parties, the provisions of the assignment confirmation letter or, where applicable, the assignment agreement shall prevail over these general terms and conditions.
- 17.2 The assignment confirmation letter or, where applicable, the assignment agreement, and these general terms and conditions replace all previous agreements on the assignment which may have been reached between the Parties, including tenders provided.
- 17.3 These terms and conditions and all disputes which may result from advice, assignments or advisory services shall be settled by and interpreted in accordance with Swedish substantive law.
- 17.4 Disputes shall, unless covered by what is set forth in 17.5, be resolved by Swedish court whereby the Gothenburg District Court [Swedish: Göteborgs tingsrätt] shall be the court of first instance. However, EHA shall furthermore and where deemed appropriate by EHA, be able to bring an action against the Client in an alternative court with jurisdiction over the Client or his or her assets. EHA shall, under any event, always bring an action against the Client in the court where the consumer is domiciled in the event that the Client is considered as a consumer.
- 17.5 A consumer who is dissatisfied with EHA's billing or who has a claim against EHA, may refer the matter to the Swedish Bar Association's Consumer Disputes Committee [Sw: Advokatsamfundets konsumenttvistnämnd]. The Consumer Disputes Committee adjudicates fee disputes and other financial claims between a consumer and a lawyer or law firm a service provided by the lawyer or legal firm to the consumer. The Consumer Disputes Committee is an organ for alternative dispute resolution as referred to in §
- 4 section 1 of the Alternative Dispute Resolution in Consumer Relations Act (2015:671).
- The Consumer Disputes Committee may be contacted as follows:
- Advokatsamfundets konsumenttvistnämnd
Postal address: Box 27321, 102 54 Stockholm
Telephone: + 46 (0)8-459 03 00
Email: Konsumenttvistnamnden@advokatsamfundet.se
Website: www.advokatsamfundet.se/konsumenttvistnamnden
- 17.6 EHA shall have the right to take legal action in respect of overdue receivables against the Client at all courts which have jurisdiction over the Client's assets.
- 17.7 These general terms and conditions are available in versions in various languages. In the event of differences between the versions, the content of the Swedish version shall always take precedence.