

## **Annex 2**

### **General Terms and Conditions Greenberg Traurig, LLP (Amsterdam) attorneys • tax lawyers • civil-law notaries**

We use these general terms and conditions to make transparent which agreements apply when you engage us, the Amsterdam office of Greenberg Traurig, LLP (“**GT**”).

#### **Applicability**

1. GT is a limited liability partnership organized and registered under the laws of the State of New York with offices at various locations, including Amsterdam. These terms and conditions apply to all instructions of clients accepted by the Amsterdam office.
2. Changes to these general terms and conditions can only be agreed upon in writing.

#### **Engagement exclusively with GT**

3. An assignment agreement between a client and GT is only concluded when GT, or an attorney, civil-law notary or a tax lawyer working for GT (each a “**Professional**”), accepts, on behalf of GT, to render the services. The assignment will be with GT and not with any person associated with GT personally. If you wish that the instructions to GT are carried out by a specific person, we will strive to meet that wish, but on the express condition that sections 7:404 and 7:409 of the Dutch Civil Code (“**DCC**”) will not apply. If GT has accepted the instructions jointly with a third party, GT is only liable for the fulfillment of GT’s own obligations and section 7:407(2) DCC will not apply. You hereby waive the right to hold in any way liable the persons engaged by GT in rendering the services for losses or damages resulting from the services rendered, and the right to take any legal action against such person(s) engaged by GT.

#### **Fees and billing**

4. Unless agreed otherwise, GT will issue a monthly itemized invoice, reflecting the fees and expenses owed in connection with the execution of the instructions for that period. The itemization will show the services performed by each person (in 1/10ths of an hour), unless otherwise agreed.
5. Each invoice will be payable within 14 days of receipt, unless agreed otherwise. GT will be entitled to charge the statutory interest under Dutch law for commercial receivables as determined in 6:119a DCC, without issuing a demand for payment, on any outstanding amount that has not been paid within that period. If several invoices are outstanding, any payment received will be offset against the invoice that has been outstanding the longest, unless the payment clearly states to which invoice it relates.
6. Any fee quote or fee arrangement is exclusive of any charges such as travel expenses, messenger services, external research costs, filing fees, court fees, costs of counsels and attorneys of record, translation costs and other out-of-pocket expenses or taxes, unless expressly included. The expenses of contractors engaged by GT for an assignment during the course of the representation of a client by GT, will when GT demands such, be paid directly by the client to those contractors.
7. Clients are obliged to pay all the court fees owed by GT in connection with a client’s representation at law in time and in the manner specified by GT, unless agreed

otherwise. If payment is not made in time, GT will be entitled not to bring the case to which the court fee or filing fee relates before the court or not to enter an appearance. The client is aware that this may result in the irrevocable loss of claims or actions.

## **Termination**

8. Every client has the right to terminate the assignment to GT. If particular instructions have been accepted for a specific period, the client will be obliged to compensate GT for any damage resulting from the early termination. Also GT has the right to terminate the assignment with the client, provided that (where applicable) such termination takes place in compliance with the provisions of the Attorney at law Act (Advocatenwet), the Code of Conduct of the Dutch Bar Association, the Code of Professional Practice of the Dutch Association of Tax Advisers, the Civil-Law Notaries Act (Wet op het notarisambt) and/or the Regulations concerning Professional Rules and Rules of Conduct of the Royal Notarial Association. After having terminated an assignment, GT may agree to continue carrying out instructions for a short period and at the client's express request, on terms to be further specified. In that case, GT will only be obliged to consider to do what is absolutely reasonably necessary to protect the client's interests and prevent prejudice. Upon termination of the assignment, the client will sign all papers and documents which GT reasonably considers necessary for that purpose.

9. GT will, in any case, be entitled to terminate or suspend the assignment in whole or in part and any related representation in law in the event of: (i) non-payment of fees, disbursements and/or expenses; (ii) client's failure or refusal to be forthright, cooperative or sufficiently supportive of GT's efforts under the assignment; (iii) client's misrepresentation of, or failure or refusal to disclose, material facts to GT, including information which GT is required to review and have on file under the Dutch AML legislation; (iv) client's failure or refusal to accept (and act upon) GT's advice; (v) discovery of a conflict of interests with another client of GT; or (vi) the applicability of any other ground ensuing from, or prescribed by, the Code of Conduct of the Dutch Bar Association, the Code of Professional Practice of the Dutch Association of Tax Advisers and/or the Regulations concerning Professional Rules and Rules of Conduct of the Royal Notarial Association.

## **Liability**

10.1. Except to the extent that liability cannot be limited under Dutch law, any and all liability of GT and all persons involved in carrying out instructions from the client or who are or may in any way be liable, including joint and several liability, in connection or related therewith (including the Stichting Beheer Derdengelden Greenberg Traurig and its board members), is limited in aggregate to the amount paid or payable, if any, under the applicable liability insurance taken by GT for the type of service provided under the engagement, increased with the applicable deductible.

10.2. Liability for any damage caused by an event not covered by any of GT's insurance policies is limited to a maximum of EUR 2,000,000. Any professional liability of persons employed by GT is limited accordingly.

10.3. In any event, a claim against a person referred to in this article will be unenforceable unless GT receives written notice to this effect no later than one year after the discovery of an event or circumstance that gives or may give rise to that claim and will in any event lapse after three years from the date the damage occurred.

10.4. Where applicable, the client will indemnify GT and any other person as referred to in clause 10.1 against claims of third parties (like any group entity, shareholder, director or supervisory director of the client and any person working for or any family member of the client, or any third party who takes over any claim from such third party in any way, e.g. as insurer) and other damages (including any costs of legal assistance) in connection with the instruction to the extent that the claim exceeds the limitation of liability as per clause 10.1. This provision and all other provisions which purport to create rights for third parties referred to in this clause also serve as irrevocable third-party stipulations without any consideration (onherroepelijk derdenbeding om niet).

11. All rights of action and other powers of whatever nature vis-à-vis GT related to services provided by GT will lapse, in any event, one year after the moment when the party involved became aware, or could reasonably have been aware, of the existence of these rights and powers.

### **Complaints and Disputes Settlement Schemes**

12. As regards any complaints or disputes with respect to notarial services, GT participates in the Complaints and Disputes Settlement Scheme for the Notarial Profession. This disputes settlement scheme becomes applicable through the acceptance of these General Terms and Conditions. If the client is dissatisfied with the outcome of the internal complaints procedure, the client can apply to the Disputes Committee for the Notarial Profession in accordance with the relevant regulations.

13. As regards any complaints with respect to services rendered by our bar members, GT applies a complaints procedure in conformity with section 6.8 of the Legal Profession Regulation. All complaints submitted to GT as regards our bar members and tax attorneys are subject to the GT in-house Office Complaints Procedure (hereinafter: “**Office Complaints Procedure**”), as published on the website. The attorney responsible will ensure that the complaint is passed on to the complaints officer at our office. The complaints officer is responsible for the timely, fair and efficient handling of the complaint subject to the Office Complaints Procedure. If a complaint cannot be resolved by means of the Office Complaints Procedure, you may submit your complaint to the Amsterdam District Court.

### **Engagement of a third party**

14. When engaging a third party in order to carry out an assignment, GT is entitled to accept limitations of such third parties' liability on behalf of the client as well as other terms or conditions of such party for the purpose of carrying out instructions. If carrying out a client's instructions entails the engagement of a third party to perform services in the context of the instructions given, GT will not be liable for any errors made by such person. When rendering its services GT may use third party tools, like onboarding or translation tools, that may involve cloud-based processing, which use is allowed by you. The client will indemnify GT against all claims made by a third party, cost of legal assistance and other costs arising in any form or related to the services carried out by or on behalf of the client, unless such claims are the result of intent or gross negligence of GT.

## **Trust Account**

15. As regards the use of trust accounts the following applies:

### *Civil-law notaries*

The civil-law notaries associated with GT may receive and retain funds from clients or third parties and distribute such funds, subject to the applicable rules and guidelines as determined from time to time by the Royal Dutch Association of Civil-law Notaries. The GT associated civil-law notaries will hold these funds in separate trust accounts with a Dutch bank as referred to in Article 25 of the Notary Public Act (Wet op het notarisambt). The accrual of interest on such accounts depends on the policy applied by the bank chosen by the GT associated civil-law notaries and any interest income on this trust account will be distributed proportionally to the clients or third parties in accordance with their entitlement to such funds. However, no interest will be recognized and distributed in relation to any specific amount held in the trust account for 5 working days or less. Subject to these limitations, any interest received, all expenses (including negative interest charges where applicable) and transaction costs incurred by GT, or the GT associated civil-law notaries resulting from the receipt, retention, or distribution of such funds in these trust accounts are always for the account of the client or third party for whom those funds are held or to whom those funds are distributed. The GT associated civil-law notaries will not be liable if the Dutch bank where the trust account is held fails to fulfill its obligations.

### *Bar members*

Under the applicable rules as determined from time to time by the Dutch Bar, GT and the associated foundation Stichting Beheer Derdengelden Greenberg Traurig may receive and retain funds of clients or third parties and distribute such funds in the context of carrying out instructions as a bar member. Stichting Beheer Derdengelden Greenberg Traurig will hold such funds in an account with a Dutch bank. The accrual of interest on such accounts depends on the policy applied by the bank chosen by Stichting Beheer Derdengelden Greenberg Traurig and any interest income on this trust account will be distributed proportionally to the clients or third parties in accordance with their entitlement to such funds. Subject to this limitation, any interest received, all expenses (including negative interest charges where applicable) and transaction costs incurred by Stichting Beheer Derdengelden Greenberg Traurig resulting from the receipt, retention, or distribution of such funds in these trust accounts are always for the account of the client or third party for whom those funds are held or to whom those funds are distributed. GT nor Stichting Derdengelden Greenberg Traurig will be liable if the Dutch bank where the trust account is held fails to fulfill its obligations.

## **Data protection**

16. Personal data of individuals located in the European Economic Area (“EEA”) is protected by the European Union's General Data Protection Regulation (“GDPR”), by similar legislation of other EEA states, as well as by other privacy laws applicable in the EEA. Personal data is broadly defined and includes a person's identification and other information about oneself, such as national identity numbers, personal addresses, online names, account numbers, physical and mental health, and cultural and social identity. If you send such personal data to GT or provide us with access to such personal data, we will rely on the fact that you are entitled to do so under Article 6 of the GDPR or other applicable statutory provisions. GT processes any personal

data shared by you solely for the purposes of providing the agreed services to you or to comply with statutory requirements. Please consult our privacy notice if you want further information on personal data processing by GT.

### **Anti-Money Laundering Legislation and reportable cross-border arrangements**

17.1. Under the mandatory Money Laundering and Terrorist Financing Prevention Act (Wet ter voorkoming van witwassen en financieren van terrorisme ("**Wwft**")) GT is obliged to establish, verify and retain records of the identity of clients and their beneficial owners (if any) and to conduct other background checks ("**CDD**"). For this purpose, GT may ask you for (and retain) documents and other information. GT may delay commencing work, decline to act or (if appropriate) cease to act if the CDD Requirements are not met to its satisfaction and within a reasonable period of time. You agree that GT may provide copies of this information to any other Greenberg Traurig office or practice. If during onboarding we identify one or more risks that would require conducting a so-called intensified CDD, we will become obliged to investigate whether you also reached out to other law firms with a request to provide legal services and if we find such to be the case, we are legally obliged to ask such law firm to share their risk analysis with us which such law firms will be legally obliged to provide. Conversely, if another law firm active in the Netherlands reaches out to us within the framework of an intensified CDD, we will have the obligation to share our risk analysis.

17.2. Please be advised, that under the current Dutch implementation of the EU AML Directives we are obliged to conduct – as part of our CDD and in that process we are required to conduct certain investigations in order to be able to make a risk analysis for the Client and the work to be performed in the Subject Matter. These AML obligations also require us to reassess the risk profile and the ongoing validity of the information received at onboarding with certain intervals. These intervals are determined by the risk level associated with our engagement. The costs incurred in that process as well as the time spent on our compliance work may be charged to you as part of our engagement for the Subject Matter. If GT or any Professionals knows or suspects (or has reasonable grounds for suspecting) that a matter or transaction involves money laundering, terrorism financing or other criminal acts, or is subject to other statutory notification obligations, GT or the respective attorney may, in accordance with its statutory obligations, make the respective notification to the relevant authority. We are also obliged to report any discrepancies found between our actual findings resulting from our mandatory AML UBO investigation and what is registered in the UBO register, to the UBO register. GT or the respective Professional, may be precluded by law from seeking your consent or informing you that a notification has been made.

17.3. Pursuant to EU and Dutch legislation regarding the mandatory automatic exchange of information on reportable cross-border arrangements ("**DAC6 Legislation**"), GT may, where legal privilege may not be invoked, be required to make a notification to the relevant tax authority if certain hallmarks are met, or to document that the respective requirements are not satisfied. Unless otherwise agreed in our engagement letter GT and its Professionals that have professional secrecy obligations may report in relation to you the following information: (first) name, date/place of birth, company/affiliated company name, address, country of establishment, tax number, information on all residents in an EU Member State who are likely to be directly affected by such tax arrangements, and all further information necessary for the reporting under the DAC6 Legislation, including a description and further details of the tax arrangement. If you on the basis of the terms of our engagement do not release Professionals from our professional secrecy to this extent, the DAC6 Legislation

reporting obligation passes on to you as soon as we provide you with relevant information as regards a reporting obligation.

17.4. In addition to the agreed fees as per the engagement letter, GT may charge for services provided and for expenses incurred for the purpose of meeting the CDD Requirements or the requirements under the DAC6 Legislation (including for assessing whether there are any reporting obligations, even if it later turns out that there was no obligation to notify). Provided that GT or the notifying attorney, respectively, acts in good faith, it shall be entitled to make the respective notifications whether or not it is under a legal duty to make the notifications under this Section 17 in question.

### **Applicable law and choice of forum**

18. Every assignment, each individual instruction and every non-contractual obligation arising or in connecting with such an assignment or instruction is governed by Dutch law. Except for the competence of the notarial Dispute Committee referred to in clause 12, the Court of Amsterdam will have exclusive jurisdiction to hear any dispute arising between GT and a client, whether based on contract or on tort. This choice of forum itself is exclusively governed by Dutch law.

### **Miscellaneous**

19. All persons engaged by GT in carrying out any client instructions may, also with regard to non-contractual obligations arising out of or in connecting with any instructing, rely on these General Terms and Conditions. The same will apply to previously to GT associated persons, including their heirs, if they are held liable after leaving GT. This provision is an irrevocable third-party clause for the benefit of any persons associated to GT, or previously associated with GT.

20. These General Terms and Conditions will also apply to any supplemental or amended instructions and to follow-up instructions given by clients, and to any legal relationship resulting from the use of the websites maintained by GT or by Greenberg Traurig, LLP. These General Terms and Conditions are available in Dutch and in English.

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