

GENERAL TERMS AND CONDITIONS CASTRÉN & SNELLMAN

These terms and conditions apply to all services provided to clients by Castrén & Snellman Attorneys Ltd (**C&S or we**). These terms and conditions apply to assignments agreed upon on or after 26 June 2012.

By purchasing our services, you accept these terms and conditions.

In case of any discrepancies between these general terms and conditions and an engagement letter entered into with you, the latter shall prevail.

When working on a client assignment, we owe the client the ordinary duties of a Finnish attorney to his or her client, including a duty of loyalty and a duty of confidentiality. Our duties are to our client only.

1 SERVICES

When we have agreed on the scope of our services, one of our partners will be designated as having the primary responsibility for the work performed and the services rendered in the assignment. For each assignment we will appoint a lawyer or a team of lawyers to perform the work. We are entitled to change the members of the lawyer team during the assignment if deemed necessary. We expect that you inform us if you wish to approve the team members in advance.

Our services are always tailored to a particular assignment based on the information and instructions given to us. Therefore, the advice we give may not be relied on in any other matter or used for any other purpose than it was given, unless we separately agree otherwise in writing.

Our services do not include any financial or accounting advice or advice on the merits of an investment or a transaction or on other commercial aspects. Unless the assignment concerns tax advice, potential tax consequences are not included in our services unless expressly agreed.

As our client you may receive newsletters, participate in seminars or otherwise receive information intended to keep our clients aware of legal developments and recent topics. As legal advice always must be tailored to the client and the relevant matter, we do not carry any responsibility for, nor are we obliged to update, any advice given in connection with such newsletters and seminars or otherwise.

2 FEES AND EXPENSES

Our fees are based on the time spent, the qualifications, experience and resources required, the amounts involved, the risks assumed (if any), the time constraints and the results achieved.

Upon request we will provide you with an estimate of our fees for an assignment. Estimates are, however, inexact and based on information available to us at the time the estimate is given. Therefore, they cannot be

regarded as fixed quotes. We are also willing to consider other fee arrangements.

When you purchase our services, we are entitled to take such action as deemed necessary or advisable to carry out the assignment and to incur reasonable out-of-pocket costs on your behalf, unless otherwise instructed. However, engaging other advisers and professionals will always be subject to your prior approval. Out-of-pocket expenses other than office costs, such as travel and accommodation costs, incurred during the assignment will be invoiced separately.

A supplement of 4% will be added to our fees to cover office costs. In litigation assignments such costs cannot be claimed from the counterparty.

You shall pay our fees for services and expenses relating to litigation or arbitration irrespective of whether the losing party is ordered to pay the costs of the winning party, or if our fees and expenses are to be financed by a legal costs and expenses insurance. Unless otherwise agreed, you will yourself take care of claiming any amounts paid to us from the losing party or the relevant insurance company as well as for completing and filing any necessary applications to the insurance company.

If local tax laws require that you deduct any tax at source or similar tax from our fees before payment, you shall without delay after payment of our invoice and deduction of such tax, provide us with a copy of any relevant tax notification or similar confirming the deduction made. This notification shall further state the ground for the payment of the tax, the amount of the tax paid and the payment date.

3 INVOICING AND VAT

We are entitled to invoice our fees, office costs, and expenses on a monthly basis. Invoices will be addressed to and payable by you, unless otherwise instructed. Payment of our invoice is due within 14 days from the date of the invoice. We will charge interest on any overdue amount from the due date until the date of payment at the delay interest rate stipulated in the Interest Act (633/1982, as amended). We may also request a retainer to settle future invoices and invoice out-of-pocket expenses in advance.

All fees are subject to value added tax (VAT), if applicable. In some cases, we may have to provide information to the tax authorities on your VAT registration number and the value of your purchases.

4 COMMUNICATION

We usually communicate with our clients by e-mail, and you should inform us if you prefer to use some other means of communication in a particular assignment.

Since we meet the requirements of the WWF's Green Office environmental programme, we do not send paper versions or copies of documents produced or received by us, unless specifically requested.

Legitimate incoming e-mail messages may sometimes be blocked by our e-mail security arrangements, and you should follow up important e-mail messages by telephone.

5 CONFLICTS OF INTEREST

We may be prevented from acting for a party if there is a conflict of interest in relation to another client. Before accepting an assignment we always conduct an internal conflict check to identify any current or potential conflicts of interest. For this purpose, we will request you to disclose all information that you deem may be relevant for us to determine if we may have a conflict of interest to act on your behalf. Notwithstanding such checks, circumstances may arise that prevent us from acting for you in an already ongoing or future matter. In such situations, we aim to treat our clients on equal terms and in compliance with the code of conduct of the Finnish Bar Association.

6 IDENTIFICATION OF THE CLIENT

In accordance with Finnish legislation on money laundering and terrorism financing (e.g. the Act on Preventing and Clearing Money Laundering and Terrorist Financing 503/2008), we are obliged to identify our clients and their representatives and owners. In some cases, we are also obliged to request information about the origin of funds and other assets. All information we receive for these purposes will be retained by us. We are, however, required by law to disclose suspicions of money laundering or terrorism financing to the authorities.

When retaining our services, you accept that we may process personal data concerning you, your representatives and your owners for the purposes mentioned above and that you will be responsible for informing them of such processing.

7 COUNSEL FROM OTHER JURISDICTIONS AND OTHER ADVISORS

If your assignment involves law firms from other jurisdictions and legal advice is needed from such jurisdictions, we assume that we will co-ordinate all legal work required from all non-Finnish law firms. The engagement of law firms in other jurisdictions is, however, always subject to your prior approval.

We may at your request obtain fee quotes from and/or agree fee arrangements with law firms from other jurisdictions or other advisors (e.g. financial), but we do not accept liability for fees or expenses charged by them.

Our lawyers may advise only on the law of the jurisdiction in which they are qualified. With respect to jurisdictions other than Finland, we may upon request express our views on general issues, but we are not qualified, to give legal advice relating to such jurisdictions and cannot, therefore, accept any liability for such general views shared with you. We will not assume any liability for the work performed by any law firms from other jurisdictions or other advisors possibly engaged by us for your benefit.

8 LIMITATION OF OUR LIABILITY

Our aggregate liability, including the liability of our partners for any damage caused by us in connection with the assignment is limited to EUR 1 million, or if

our fee for the assignment is less than EUR 100,000, limited to EUR 500,000.

Should you have been advised by another advisor in the same matter giving rise to our and/or our partners liability, and that adviser's liability is limited to a lower amount than our liability, then our liability shall be limited to the same amount as your other advisor's. However, our liability shall in no case be limited to any amount less than EUR 200,000.

The limitation of liability shall not apply if we have caused the damage through gross negligence or wilful misconduct.

We reserve the right to limit our liability to a lower amount than stated above with respect to a particular part of an assignment such as, e.g. a due diligence review.

We are not liable for damage caused by advice or documents provided to you if they are used for any other purpose than that which they were originally prepared for.

Our advice is addressed to our clients only and we will not accept any liability in the event that our advice has been relied upon by any party other than the client.

9 SUPERVISION BY THE FINNISH BAR ASSOCIATION

Our lawyers using the title "attorney-at-law" have been listed in the roll of advocates held by the Finnish Bar Association. The professional title "attorney-at-law" (in Finnish *asianajaja*) has been granted in Finland.

The authority supervising lawyers of our firm is:

The Finnish Bar Association
PO Box 194 (Simonkatu 12 B)
00101 Helsinki, Finland
Tel. (09) 6866 120
Fax (09) 6866 1299
info@asianajaliitto.fi

The code of conduct for lawyers, which we are bound to comply with, is available at www.asianajaliitto.fi

10 COMPLAINTS AND CLAIMS PROCEDURE

If you are dissatisfied with our services for any reason or have a complaint, you should primarily contact the partner responsible for your assignment. You may also contact your client relationship manager, if a client relationship manager has been designated to you.

We and our partners shall not be liable for any claim for economic loss unless such claim has been presented in writing to us within 12 months from when you received our advice or from when the assignment can reasonably be deemed to have been completed, whichever occurs first.

If your claim against us is based on a claim against you by a third party or any tax authority or other public authority, we will be entitled to answer and settle such claim on your behalf, provided that you are indemnified by us. If you settle, compromise or otherwise take any action relating to such claim without our consent, we will have no liability for such claim.

If you are compensated by us or our insurers in respect of a claim, you shall, as a condition for such compensation, assign or subrogate the right of recourse against third parties to us or our insurers.

In case your complaint concerns our fee you are entitled to ask the Disciplinary Board of the Finnish Bar Association for a recommendation on the fee. If you would deem that we have violated our professional duties as lawyers you are also entitled to bring a complaint to the Disciplinary Board of the Bar Association.

11 PROFESSIONAL INDEMNITY INSURANCE

We maintain professional indemnity insurance in addition to the compulsory professional indemnity insurance required by the Finnish Bar Association. Upon the entry into force of the terms and conditions, our professional indemnity insurance providers are:

Pohjola Insurance Ltd
Business ID: 1458359-3
Postal address: Lapinmäentie 1,
FI-00013 Pohjola, Finland
Telephone +358 10 253 1333
www.pohjola.fi

and

Zurich Insurance plc, Finland Branch
Business ID: FI 1996555-8
Postal address: Tammasaarenkatu 1
FI-00180 Helsinki
Telephone: +358 9 6866 630
www.zurich.com/nordic/

Our liability for the services provided to you shall be limited in accordance with Section 8 above regardless of the terms and conditions of the professional indemnity insurance.

12 CONFIDENTIALITY

We will protect the information you provide to us in accordance with the rules of the Finnish Bar Association, to the extent allowed by applicable law.

If we engage other advisers or professionals when providing services for you, we may disclose to them such information and material as we consider necessary.

Unless otherwise instructed, we are entitled to display your name as our client and a general description of the assignment, marked as confidential references, in offers and submissions to legal directories.

For transaction assignments we are entitled to display your name as our client and a general description of the assignment on our internet page, in our firm's marketing material or other equivalent contexts. Such descriptions will contain only information that has already been made public.

13 TERMINATION OF ENGAGEMENT

You may terminate our engagement at any time by written notice to us. In some cases, we may be obliged or allowed in accordance with the code of conduct of the Finnish Bar Association to terminate our engagement with you. In either event, you shall still be obligated to pay our fees for services provided and expenses in-

curred prior and up to the termination of our engagement.

We are also allowed to quit the assignment if you fail to pay our invoice when due or fail to pay an advance payment duly requested.

14 DOCUMENT RETENTION

We retain documents in accordance with the recommendation of the Finnish Bar Association.

15 AMENDMENTS

These terms and conditions may be amended by us from time to time. Such amendments will enter into force after the amended version has been launched on our website. The current version is always available on our website www.castren.fi. Unless otherwise agreed, pending assignments will be subject to the terms and conditions in force when the assignment started.

16 GOVERNING LAW

These terms and conditions and our engagement shall be governed by Finnish law without regard to its principles and rules on conflict of laws.

17 DISPUTE RESOLUTION

Any dispute, controversy or claim arising out of or in connection with these terms and conditions and our engagement, or the breach, termination or validity thereof, shall be finally settled by arbitration in accordance with the Finnish Arbitration Act.

The arbitral tribunal shall be composed of three (3) arbitrators. The parties shall both appoint one (1) arbitrator, and the party-appointed arbitrators shall then appoint the third arbitrator, who shall act as the chairman of the arbitral tribunal. If a party fails to appoint an arbitrator, or if the party-appointed arbitrators fail to appoint the chairman of the arbitral tribunal, the arbitrator shall be appointed by the President of the Finnish Bar Association, or if the President is disqualified, by the Vice President of the Finnish Bar Association.

The seat of arbitration shall be Helsinki, Finland.

Notwithstanding the foregoing, we shall have the right to refer claims concerning our uncontested fees, costs and expenses to the District Court of Helsinki or the competent court of your domicile.

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