INFORMATION MEMORANDUM

TUERLINCKX TAX LAWYERS

IDENTIFICATION

§ 1. "Tuerlinckx Tax Lawyers": besloten vennootschap ("private limited liability company"), having its registered office at 2018 Antwerp (Belgium), Van Putlei 14 registered in the Register of Legal Entities of Antwerp under Enterprise number 0835.636.588 and with VAT number BE 0835.636.588 Tuerlinckx Tax Lawyers, is a law firm (Nacebelcode "69.101- Activities of lawyers").

"Tuerlinckx Tax Lawyers" is the name under which Tuerlinckx Tax Lawyers carries on its operations, and shall hereinafter be referred to as "Tuerlinckx Tax Lawyers".

§ 2. Tuerlinckx Tax Lawyers at 2018 Antwerp (Belgium), Van Putlei 14
T 0032 (0)3 206.21.10
F 0032 (0)3 206.21.19
www.tuerlinckx.eu info@tuerlinckx.eu

And with a (branch) office at, 3520 Zonhoven (Belgium), Eikenenweg 73 bus 4. T 0032 (0)14 21.01.10

And with a (branch) office at, 6000 Charleroi (Belgium), 3 Général Michel. T 0032 (0)7 118.37.24

§ 3. The following lawyers are associated with Tuerlinckx Tax Lawyers, either personally or via their own firms.
The following paralegals and jurist tax specialists are linked to Tuerlinckx Tax Lawyers through an employment contract or an independent service agreement:

3.1. Lawyers | Partners

Jan Tuerlinckx: Jan Tuerlinckx Advocaat, besloten vennootschap ("private limited liability company"), having its registered office at B-2820 Bonheiden (Belgium), Kraaivenstraat 43A, and with Enterprise number 0463.921.603

Dave van Moppes: Dave van Moppes Advocaat, besloten vennootschap ("private limited liability company"), having its registered office at B-2950 Kapellen, Cederlaan 5 and with Enterprise number 0727.577.006

Baptistin Alaime: Ba Avocat: besloten vennootschap ("private limited liability company"), having its registered office at B-6211 Les Bon Villers, Rue Léon Mercier 46, and with Enterprise number: 1004.661.662

Pieter Willems: Wespa: besloten vennootschap("private limited liability company"), having its registered office at B-2600 Antwerpen, Hof ter Schriecklaan 6, and with Enterprise number: 0771.852.160

3.2. Lawyers

Ann Martens, with Enterprise number 0740.849.475
Romy Geysen, with Enterprise number 0819.055.528
Dimitri Van Becelaere, with Enterprise number 0771.288.966*
Tisha Dujardin, with Enterprise number 1018.041.427*
Winnie Milbou, with Enterprise number 0803.351.822*
Bas Minten, with Enterprise number 0803.351.822*
Toon Proost, with Enterprise number 1034.745.322*
Klaas Francken, with Enterprise number 0773.849.865
Arthur Verstichel, with Enterprise number 1031.299.446*
Brieuc Erneux, with Enterprise number 1032.032.488*
Merten Boyen, with Enterprise number 1042.580.744*

Janne Dietvorst, with Enterprise number 1030.643.014*
Luka Houbrechts, with Enterprise number 0802.867.119
Nouria Belhaddad with Enterprise number 0797.416.511
Cato Van Der Heyden, with Enterprise number 0805.489.087
Zana Schrauwen, with Enterprise number 1012.539.844
Evemie Vits, with Enterprise number 1011.934.583
Nick Bosmans, with Enterprise number 1026.372.539
Robin Rosmeulen, with Enterprise number 1027.033.426

This list will be regularly updated. The latest list shall be found on the website
*BV ("private limited liability company")

3.3. Paralegals and Jurist tax specialists

Maurice De Mey, with Enterprise number 0462.911.912
Joan-Malcolm Maka, with Enterprise number 0760.905.117
Antoine Schreuders, with Enterprise number 1022.658.231
Yoran Machiels, with Enterprise number 1025.766.684
Laura Vandenschrieck, with Enterprise number 1044.258.250

Hannah Roosen Moons, with Enterprise number 1041.229.078
Jill De Crée, with Enterprise number 1041.014.688
Igor Piraux, with Enterprise number 1042.013.491
Mikhail Djaksigoulov, with Enterprise number 0782.676.271

§ 4. Clause 8 of the framework agreement on provision of services describes the manner in which fees and costs will be charged. The calculations are based on the basic hourly rates, sub-divided into fourteen rate classes:

Jan Tuerlinckx	Rate class A	500,- EUR/hour exclusive of VAT (i.e 605,00 EUR/hour including 21% VAT)
Dave van Moppes	Rate class B	400,- EUR/hour exclusive of VAT (i.e 484,00 EUR/hour including 21% VAT)
Pieter Willems	Rate class C	375,- EUR/hour exclusive of VAT (i.e 453,75 EUR/hour including 21% VAT)
Baptistin Alaime	Rate class C	375,- EUR/hour exclusive of VAT (i.e 453,75 EUR/hour including 21% VAT)
Romy Geysen	Rate class E	325,- EUR/hour exclusive of VAT (i.e 393,25 EUR/hour including 21% VAT)
Dimitri Van Becelaere	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Maurice De Mey	Rate class E	325,- EUR/hour exclusive of VAT (i.e 393,25 EUR/hour including 21% VAT)
Tisha Dujardin	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Winnie Milbou	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Bas Minten	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Toon Proost	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Klaas Francken	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Brieuc Erneux	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Arthur Verstichel	Rate class D	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Ann Martens	Rate class H	250,- EUR/hour exclusive of VAT (i.e 302,50 EUR/hour including 21% VAT)
Luka Houbrechts	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Janne Dietvorst	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Merten Boyen	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Nouria Belhaddad	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Mikhail Djaksigoulov	Rate class F	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Joan Malcolm Maka	Rate class G	275,- EUR/hour exclusive of VAT (i.e 332,75EUR/hour including 21% VAT)
Cato Van Der Heyden	Rate class G	275,- EUR/hour exclusive of VAT (i.e 332,75EUR/hour including 21% VAT)
Evemie Vits	Rate class H	250,- EUR/hour exclusive of VAT (i.e 302,50 EUR/hour including 21% VAT)
Zana Schrauwen	Rate class H	250,- EUR/hour exclusive of VAT (i.e 302,50 EUR/hour including 21% VAT)
Antoine Schreuders	Rate class I	225,- EUR/hour exclusive of VAT (i.e 272,25 EUR/hour including 21% VAT)
Nick Bosmans	Rate class I	225,- EUR/hour exclusive of VAT (i.e 272,25 EUR/hour including 21% VAT)
Robin Rosmeulen	Rate class I	225,- EUR/hour exclusive of VAT (i.e 272,25 EUR/hour including 21% VAT)
Yoran Machiels	Rate class J	200,- EUR/hour exclusive of VAT (i.e 242,00 EUR/hour including 21% VAT)
Laura Vandenschrieck	Rate class L	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Hannah Roosen Moons	Rate class L	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Jill De Crée	Rate class L	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Igor Piraux	Rate class L	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Paralegal	Rate class M	125,- EUR/hour exclusive of VAT (i.e 151,25 EUR/hour including 21% VAT)

Lawyers may change their rate class. The current rate class of each lawyer can be consulted on the Tuerlinckx Tax Lawyers website at any time. This Information Memorandum shows the status as applicable at the time of handover to the Client.

COSTS

§5. The specific costs relating to your case, such as payments to bailiffs, mortgage registry offices, registration offices, enterprise counters, the Belgian Official Gazette, the National Register, the Central database for reports of seizure, official as well as unofficial trade and company registers, other official and unofficial registers and databases, third-party lawyers, bailiffs, notaries public, translators, bookkeepers, accountants, auditors, experts, paralegals and (foreign as well as domestic, whether or not public) authorities, shall be separately charged according to the costs actually incurred.

§6. Office costs consisting of dactylography costs, copying and printing costs, dispatch costs and various office expenses, will also be charged. The office costs shall be charged on a lump sum basis of eleven percent of the fees charged.

BAR ASSOCIATION INFORMATION

Province of Antwerp Bar Association
Jan Tuerlinckx
Dave Van Moppes
Ann Martens
Romy Geysen
Dimitri Van Becelaere
Pieter Willems
Tisha Dujardin
Winnie Milbou
Bas Minten
Toon Proost
Klaas Francken
Brieuc Erneux
Arthur Verstichel
Luka Houbrechts
Janne Dietvorst
Nouria Belhaddad
Cato Van Der Heyden
Zana Schrauwen

Limburg Bar Association
Jan Tuerlinckx
Dave van Moppes
Merten Boyen
Evemie Vits
Nick Bosmans
Robin Rosmeulen

Charleroi Bar Association
Baptistin Alaime

All advocates of Tuerlinckx Tax Lawyers are subject to the following professional rules (code of ethics):

- the regulations of the Flemish Bar Association, with effect from 1st January 2015, codified and superseded by the Code of Ethics for Lawyers, Belgian Official Gazette 30th September 2014, p. 77350 et seq. For reference, please see www. advocaat.be > Ik ben advocaat > Reglementen of www.staatsblad.be > De publicatie Belgisch Staatsblad.
- the regulations of the Ordre des barreaux francophones et germanophones de Belgique: www.avocats.be
- the regulations of the Antwerp Bar Association. For reference, please see www.balieantwerpen.be
- the regulations of the Charleroi Bar Association. For reference, please see www.barreaudecharleroi.be/fr
- the regulations of the Limburg Bar Association. For reference, please see www.balielimburg.be

CONTRACTUAL FRAMEWORK FOR SERVICES

§ 8. The framework agreement on provision of services of Tuerlinckx Tax Lawyers – a copy of which will be provided free of cost by Tuerlinckx Tax Lawyers- contains the entirety of the contractual framework on provision of services. We would like to draw special attention to the following:

- clause 8 the manner in which fees and charges are payable;
- clause 10 the insurance of the lawyers for their professional liability and the claims of the Client;
- clause 12 the manner in which the services can be terminated;
- clause 14 the manner in which complaints will be handled;
- clause 18 the possibility of access to conciliation proceedings in case of disputes about fees;
- clause 18, §3 the applicable law and the competent court in case of disputes.

There is also a Dutch, French and an English version of the framework agreement for provision of services of Tuerlinckx Tax Lawyers. for information regarding the order of precedence between the language versions, please refer to Clause 17 of the framework agreement on provision of services.

§ 9. Previous versions of the framework agreement on provision of services of Tuerlinckx Tax Lawyers, with the applicable start and end date can always be requested from Tuerlinckx Tax Lawyers, at no charge.

This information memorandum shall apply with effect from 1st of October 2026.