

VOLUNTARY TRAINEESHIP AGREEMENT

Between: Arendt & Medernach S.A.

Established and having its registered office at:

41A, avenue J.F. Kennedy;

L-2082 Luxembourg

Grand Duchy of Luxembourg

Represented by Jean-Marc Ueberecken, Managing Partner

(Hereinafter the "Company")

And: Ruben Minoli

Residing at:

28B, Maastrichter Smedenstraat;

6211GL Maastricht
The Netherlands

(Hereinafter the "Trainee")

The Company and the Trainee being hereinafter individually referred to as the "Party" and collectively as the "Parties".

This training agreement is concluded for a definite period:

1. TERMS OF TRAINEESHIP

- 1.1 The Company shall provide to the Trainee a practical legal internship. The Trainee will perform legal researches, drafting of legal documents and participate to the files.
- 1.2 The internship agreement is concluded for a fixed period from June 15, 2023 to September 14, 2023 and will expire on that date automatically and without notice.
- 1.3 The purpose of the internship agreement is to provide the Trainee with a training within the "Tax Law" practice. The Trainee will have Bruno Gasparotto as a tutor.
- 1.4 The internship hours are 40 hours per week from Monday to Friday from 9.00 a.m. to 6.00 p.m. with a break at midday of one hour. These hours may vary depending on the requirements of the service.



1.5 The Trainee's leave entitlement is determined in accordance with the legal provisions. Paid leave shall be agreed on with the Company according to the needs of the service.

2. **COMPENSATION**

The gross monthly internship allowance shall amount to one thousand eight hundred euro (1,800 €). The allowance shall be paid at the end of the month after deduction of social security and tax charges provided for by law.

3. **SICKNESS**

3.1 In the event of work incapacity and in accordance with Article L. 121-6 of the Luxembourg Labour Code, the Trainee shall inform the Company of this incapacity on the day of the impediment. The Trainee must submit to the Company a medical certificate stating her/his work incapacity an its likely duration at the latest on the third day of her/his absence.

4. CONFIDENTIAL INFORMATION – PROFESSIONAL SECRECY

- 4.1 The Trainee may at no time during the duration of this agreement and during the 25 years following the termination of the agreement, irrespective of the reasons for its termination, disclose to any other person or otherwise make use of confidential information belonging to or relative to the Company, its services or clients, which has been disclosed to her/him or which she/he has obtained during the performance of her/his internship, irrespective of whether or not this information is protected by professional secrecy.
- 4.2 The Trainee shall expressly acknowledge that she/he is bound by professional secrecy. She/he shall undertake to comply strictly with professional secrecy and not to disclose to any persons any information relating directly or indirectly to the activity or the affairs of the Company, the clients of the Company and the employees of the Company. Similarly, she/he shall undertake not to disclose to any person the purpose or the contents of projects, studies, tasks or consultations performed at the Company either on behalf of clients or on behalf of the Company. This obligation to comply with the strictest professional secrecy shall also apply to information, results, data, documents, etc. to which the Company may have had access within the context of her/his work for the Company's undertaking, its subsidiaries or branches or for clients of the Company.
- 4.3 The Trainee shall also undertake to take all measures necessary to ensure that no unauthorised third party has access to documents containing confidential information.
- 4.4 The Trainee is not authorised to remove or communicate, in any manner whatsoever (copy, photography, email, etc.), any document issued from the Company, except in the event of transmission to the authorities or clients involved in the processing of a matter, under the authority of the person in charge of this matter.
- 4.5 Any breach of the above-mentioned obligations may lead to disciplinary sanctions which may bring about the termination of the voluntary training agreement with immediate effect without prejudice to the Company's right to institute criminal or civil proceedings.



5. MARKET ABUSE RULES

Without prejudice to the provisions contained in the above clauses, the Trainee is informed of the existence of certain legal and regulatory obligations with respect to the prevention of market abuse and of sanctions applicable in the event of any breach of these same legal and regulatory obligations. The Trainee is also informed of the fact that the Company may be required, for the purposes of managing its affairs, to communicate the contact details of the Trainee to its client in order to register the Trainee on a list of insiders which must be kept and maintained by this client in accordance with the legal and regulatory provisions applicable in this area. The Trainee is informed of the fact that the Company reserves the right to take any measures which it may deem necessary against the Trainee in the event of a breach by the Trainee of the legal and regulatory provisions applicable with respect to the prevention of market abuse.

6. INTELLECTUAL PROPERTY RIGHTS

- 6.1 The Trainee shall acknowledge that any documents entrusted to her/him within the framework of the performance of this agreement as well as all documents drawn up by her/him are the exclusive property of the Company and must be returned to the Company at the end of this agreement.
- The Trainee shall accept that any intellectual or industrial property rights, irrespective of their nature, which relate directly or indirectly to the activity of the Company and which are generated by the Trainee during or on the occasion of the performance of her/his agreement with the Company, under its instructions or otherwise, shall remain or become the exclusive property of the Company without any indemnity other than the internship allowance provided for in this agreement being due to the Trainee to this end, notwithstanding any legal or contractual provision to the contrary. In this regard, the Trainee shall undertake to cede all intellectual property rights from the day of their creation for the entire world and for the entire duration of legal protection. The Trainee shall allocate in particular to the Company all copyright, including all economic and moral rights to the maximum extent permitted by the law, in particular, but not limited to, rights of reproduction, use, exploitation, adaptation, modification and notification to the public, irrespective of the number, manner or form.
- Any breach of the above-mentioned obligations may result in the initiation of proceedings in accordance with the criminal and/or civil provisions applicable in this regard.

7. OTHER TRAINEE'S OBLIGATIONS

- 7.1 The Trainee shall undertake to inspect and comply with the rules in force provided for in the internal policies and procedures which can be accessed on the Arendt intranet. Such rules include, but are not limited to, the Information Technology Charter, the Code of Conduct, the "Clean Desk", "Bribery and Corruption", "Information Security", and "Arendt Privacy" policies. The Trainee shall furthermore undertake to consult them regularly and to keep up to date with any changes.
- 7.2 Throughout the duration of her/his internship, the Trainee must request prior authorisation from her/his tutor for any duly justified absence (e.g. school exams, professional interview).



Any absence must, once validated, be immediately communicated by the Trainee to the Human Resources department.

7.3 The Trainee shall undertake to dress appropriately throughout the duration of her/his internship with the Company.

8. DATA PROTECTION

Personal data of the Trainee will be processed as set out in the Arendt Privacy Policy attached hereto (Annex 1).

9. **TERMINATION**

In the event that one of the two Parties wishes to end the internship, it must immediately inform the other Party. The reasons given will be examined in close consultation between the Company and the Trainee. The final decision to terminate the internship will be taken only at the end of this consultation phase. In the event of unilateral or mutually agreed termination of the agreement before the end of the internship, an amendment to the agreement will be signed by both Parties, neither Party being able unreasonably to refuse to sign such an amendment.

10. SOCIAL PROTECTION

The Company undertakes to comply with the legal provisions in force with regard to the social protection of the Trainee and in particular with regard to accident insurance.

11. **INTERPRETATION**

The annexes to this agreement are integral parts of this agreement and have the same legal effect as the main text herein.

12. GOVERNING LAW AND JURISDICTION

- 12.1 This internship agreement is governed by the legal provisions in force and in particular by the provisions of the Luxembourg Labour Code.
- 12.2 Any aspect or element not dealt with in this internship agreement shall be governed by the applicable laws.
- 12.3 The courts of the City of Luxembourg shall have exclusive jurisdiction.

Done in duplicate in Luxembourg on 2/3/2023



THE TRAINEE

THE COMPANY

Docusigned by:

Ruben Mindi
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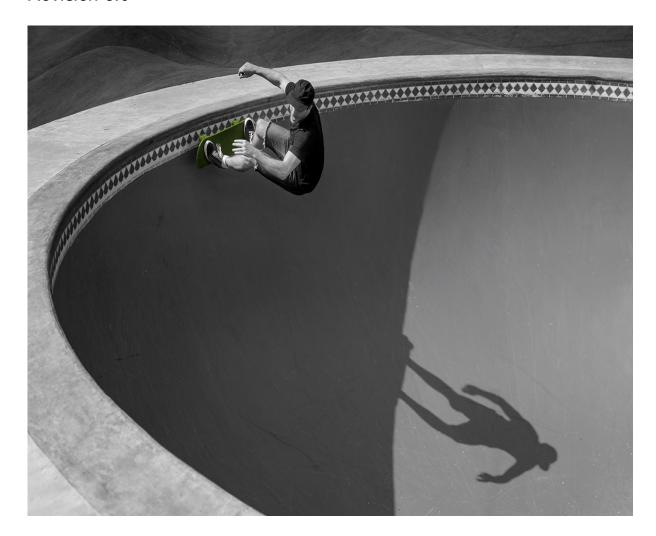




ANNEX 1 – ARENDT PRIVACY POLICY

ARENDT PRIVACY POLICY

Revision 3.0





Document information

Document title: ARENDT Privacy Policy

Document file name ARENDT – Privacy Policy

Revision number: 3.0

Issued by: Data Protection Officer

Issued Date: 01.10.2020

Status: Final version

Revision History

Revision	Date	Author	Description of change
1.0	26.04.2018	Arendt	Elaboration
2.0	01.07.2019	Arendt	Review
3.0	01.10.2020	Arendt	Review

Document Approvals

Jean-Marc Ueberecken

Tean-Marc Ueberecken

Jean-Marc Ueberecken Oct 15, 2020

date

signature



1. **INTRODUCTION**

Arendt¹ qualifies as a data controller under the data protection legislation applicable in Luxembourg. As such, **Arendt** must respect the privacy of its employees and is committed to protecting employees' personal data.

This Data Privacy Policy provides information in relation to the data processing activities undertaken by **Arendt**.

This Data Privacy Policy should be read along with all other **Arendt**'s procedures and policies.

2. **LEGAL AND REGULATORY FRAMEWORK**

- 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 on the
 free movement of such data (the General Data Protection Regulation, hereafter the "GDPR")
 - repealing Directive 95/46/EC

PURPOSE

Arendt, as data controller, collects, stores and processes, by electronic or other means, the personal data listed in the sections below, in accordance with the GDPR.

This Data Privacy Policy (the "Policy") aims at making **Arendt**'s employees aware of the personal data retained by **Arendt** and at explaining the nature of the processing and transfer of the personal data in order to execute the standard processes of **Arendt** and to enable **Arendt** to carry out its business within the scope of the applicable legislation.

Furthermore, this Policy details the responsibilities and duties of **Arendt** and its employees with regards to personal data processing.

This Policy applies to all staff generally, wherever located geographically, for the duration of their employment/activity, and thereafter for legal purposes, as the case may be, within **Arendt**.

4. **APPLICABILITY**

Arendt collects and processes personal data about the Employees (the "Personal Data"). The Personal Data includes:

• Name, home address, phone number, nationality, employee ID number, tax ID and social security number, immigration status, marital status;

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¹ Arendt means Arendt & Medernach S.A., Arendt Regulatory & Consulting, Arendt Business Advisory and Converginvest.



- Job title, salary, bonuses and other benefits, bank details, professional experience, education, performance history, qualification;
- Hobbies and interests;
- Images, photos and recordings;
- Phone, written and electronic communications where possible;
- Information concerning performance, career plans;
- Medical leave information, emergency contacts and health or handicap data to the extent permitted by employment laws and regulations;
- Copies of other personal documents, such as ID cards or passports;
- Employees' CVs published on Arendt website and on the Intranet
- Any other personal information provided by the Employees to Arendt.

5. **POLICY STATEMENT(S)**

The Personal Data is collected for the purposes of:

- The performance of the employment contract, notably to process Arendt's payroll, withhold taxes and social security charges, maintain and improve security systems, prepare reports for public authorities (e.g. Company register) etc.;
- The legitimate interests pursued by Arendt (litigation, protection of Arendt's goods and security
 of Employees and third parties interacting with Arendt, and building and staff management);
- The compliance with applicable legal and regulatory obligations, notably employment laws and regulations.

Arendt stores the Personal Data in controlled-access, centralized databases, secure paper and electronic files in Luxembourg. The access is limited to authorized users subject to a confidentiality duty, such as the Human Resources department, the Finance department, or the Employees' manager, on a need-to-know basis.

Arendt also places certain information, such as pictures, contact details, job titles and work locations in internal company directories. Such Personal Data might be accessed by all **Arendt**'s Employees for the purposes of contacting and identifying fellow Employees.

Arendt may disclose professional experience on its website, brochures, and other supporting documentation for business development and training purposes.



Arendt may supply some Personal Data to **Arendt**'s clients, affiliates/branches/subsidiaries, subcontractors and third parties such as administration and public authorities, social security services, insurance, banking institutions, and to professional advisors and auditors of **Arendt**.

Arendt may, as part of employees' right to be trained, also transfer employees' personal data to training institutes to ensure their subscription.

Those recipients may be located in and outside the European Union. Your personal data will not be transferred to any country outside the European Union which does not ensure an adequate level of protection unless you gave us prior authorization to do so, or specific measures (such as adequate contractual arrangements) have been taken by us in order to ensure that the requirements of the applicable data protection law have been fulfilled.

Where personal data is transferred/disclosed to **Arendt**'s affiliates/branches/subsidiaries, such transfer is based on specific measures, specifically the model clauses issued by the European Commission with regards to transfer of personal data outside the European Union.

Personal Data will be stored for the duration of the employment relationship and thereafter until legal claims are bared under the statute of limitation. Please refer to **Arendt**'s Record Retention and Destruction Policy available on the intranet.

6. ROLES AND RESPONSABILITIES

Arendt endeavors to protect Personal Data by using adequate security measures (maintained and improved over time in line with legal and technological improvements) and by putting in place contractual limitations on the use of the Personal Data, as the case may be.

In addition to the Personal Data, **Arendt** might be provided with information relating to the Employees' relatives and friends in connection with emergency contact. By providing this information, the Employees confirm to the Company that those persons are aware that their personal information has been provided for this purpose.

Arendt attempts to keep the Personal Data up to date and accurate. The Employees are however responsible for periodically checking and updating their Personal Data as the case may be. The Employees have the right to request access to their Personal Data. They may require that their Personal Data is rectified in case of error.

The Employees may also request that their Personal Data is erased or that data processing be restricted if the Personal Data may no longer be legitimately held or processed. The Employees further have a right of objection under the conditions laid down in the applicable data protection rules. **Arendt** will comply with these obligations within the limits of its technical and organizational means.

The Employees might exercise their rights by writing to **Arendt** at the contact details mentioned under section "**CONTACT**" below.

The Employees have the right to lodge a complaint with a supervisory authority.



7. **EMPLOYEES DUTIES**

The provision of the Personal Data is required for the performance of the employment contract. The Employees shall notably notify **Arendt** about:

- Any change in the Employees' contact details, namely the Employees' home address, home telephone number, any mobile telephone numbers and bank account details; and
- Any actual or pending change in or application relating to, the Employees' status or the Employees' right to work in Luxembourg or in any other country where Employees would be required to work under **Arendt** mandate.

In addition, employees should take all reasonable measures before disclosing other employees' personal data which may include, for instance, obtaining prior consent from the latter where privacy is concerned.

When working from home, the employee should not leave any data or equipment at the disposal of any third party or a family member.

In the event of any uncertainty as to whether this Policy applies to a particular situation or if there is anything that the Employees do not understand, the Employees must contact the DPO at the contact details provided under section "**CONTACT**" below.

8. **CONTACT**

Should the Employees have any questions or concerns about **Arendt**'s use of Personal Data information or regarding this Policy, the Employees must contact the DPO by sending an email to dpo@arendt.com or by writing at:

Arendt & Medernach Attention: Nathalie Bloch, Data Protection Officer 41A, avenue J.F. Kennedy L-2082 Luxembourg Grand Duchy of LuxembourgArendt Privacy Policy

9. WHO IS RESPONSIBLE FOR THIS POLICY?

The Managing Partner has overall responsibility for ensuring that this Policy complies with **Arendt**'s legal obligations, that it is complied with and that it addresses data protection adequately.

Management at all levels is responsible for ensuring that those reporting to them are made aware of and understand this Policy, and are given adequate training on it. Management should also ensure that the Policy objectives are integrated in their processes.

All Employees must read, understand and comply with this Policy, and avoid any activity that lead to or suggest a breach of this Policy.



10. MONITORING AND REVIEW

The Data Protection Officer will on an annual basis ensure itself of the implementation of this Policy, monitor its effectiveness and report to the data controller/ Managing Partner. This Policy may be amended at any time as required and will be reviewed at least on an annual basis.

11. **SANCTIONS**

Any violation of this Policy may lead to disciplinary action up to and including, as the case may be, termination of employment or the service agreement. Any disciplinary action with respect to a breach of this Policy shall be taken in accordance with the applicable rules and regulations.



ANNEX 2 – CODE OF CONDUCT





Code of Conduct

Document Information

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Policy on Code of conduct

Document file name:

Code of conduct

Revision number:

1.0

Issued by:

Human Resources

Issued Date:

10/03/2022

Status:

Final

Target audience:

All Arendt Employees and staff members

Repository:

All Arendt principles and guidelines can be found in the Arendt

Repository on the intranet.

Keywords:

Document Approvals

Jean-Marc Ueberecken Managing Partner Arendt & Medernach

Christian Heinen CEO Arendt Services

Odile Renner CEO Arendt Regulatory & Consulting

Gaëlle Schneider CEO AManco signature

signature

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date 21/3/3002

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21/3/2022

date

21/3/2020

Revision History

Date of Change	Responsible	Summary of Change
December 2021	Human Resources	Creation
January 2022	Human Resources	Update
March 2022	Human Resources	Update



Objective

Arendt's most valuable assets are its employees and its reputation of integrity. It is our responsibility to do everything we can to protect our staff from any action that may put them in physical, moral or legal danger, whether it is their own doing or that of another member of Arendt. Our reputation also depends on our ability to do the right thing, even when it is not the easy thing. This Code of Conduct is a collection of rules and policies intended to assist all employees of Arendt in their decision-making.

Each of us is accountable for his/her actions and is responsible for knowing and abiding by the policies that apply to him/her. Employees are always required to comply with all applicable laws and regulations and with Arendt's internal guidelines.

You are expected to protect Arendt's assets, as well as the assets of others that come into your custody. Arendt assets must not be used for personal benefit.

The Code of Conduct shall guide your decisions in a variety of circumstances. However, it does not cover all policies and procedures that may be applicable to you. You alone are responsible for knowing which policies and procedures (whether or not they are listed here) apply to you and for ensuring that you understand them and comply with them.

The most current edition of the Code of Conduct is posted on the intranet. It may be amended from time to time and all amendments are effective immediately upon posting. It is your responsibility to review the Code of Conduct regularly in order to ensure that you remain compliant.



Guidelines

Compliance with all applicable laws and regulations

Arendt complies with all laws, directives and regulations applicable in the countries in which Arendt operate.

Consequences in the event of violations

Violations of any laws related to the operation of our business, of the Code of Conduct, or of other applicable policies and procedures, or failure to cooperate as directed by Arendt with an internal or external investigation may result in corrective action, up to and including immediate termination of employment. Arendt will take all reasonable steps to enforce the Code of Conduct.

When an employee is confronted with an ethical problem or when an employee believes in good faith that a rule or one of the principles set out in this Code of Conduct has been or is about to be violated, there are many available means of seeking assistance. The employee shall report the violation or alert the ultimate line manager, Head of Business Unit, Head of Service, Partners, as applicable, he/she interacts with, or the Managing Partner/CEO or an Human Resources professional or the Head of Risk and Compliance or the Data Protection Officer.

The identity of the reporting employee will be treated in the strictest confidence.

This means that confidentiality will be maintained to the fullest possible extent, and no sanctions or discrimination will result from bringing a possible concern to the attention of the relevant individuals. Under no circumstances will Arendt allow an employee to suffer adverse consequences for raising concerns about a potential integrity issue, even if the facts reported prove to be inaccurate or no further action is taken.

Individuals whose conduct is being reported will be informed, subject to any preliminary investigations that may need to be conducted. These persons are entitled to the rectification and/or erasure of any data about them that are inaccurate, incomplete, ambiguous or outdated. Any investigation following a breach of the Code of Conduct will be conducted in compliance with the applicable laws.

Rules and regulations regarding professional conduct

Employees must, at all times, comply with the professional rules governing the legal profession and/or the professional rules of the financial sector, as applicable. In addition, each employee must comply with the professional conduct rules and regulations covering the topics below:

- Anti-money laundering regulations and the fight against terrorist financing
- Confidential information
- Conflicts of interest
- Market abuse Insider trading



- Data protection
- Intellectual property
- Information technology policies and procedures.

Fair employment practices and diversity

Arendt believes that the diversity of our staff is critical to our success. That is why we seek to recruit, develop and retain the most talented people from a diverse candidate pool. Advancement at Arendt is based on performance, job qualifications (e.g. education and prior experience), skills and other job-related criteria. We are fully committed to equal employment opportunities and compliance with the full range of fair employment practices and non-discrimination laws. In addition, retaliation against individuals for raising claims of discrimination is prohibited.

Harassment and workplace violence

Arendt strictly prohibits sexual or any other kind of harassment, intimidation, bullying or workplace violence by or against its members. Harassment has no place at Arendt or at any of the activities it organises, whether based on a person's (among others) age, gender, race, religion or belief, national or ethnic origin, colour, marital status, sexual preference, level of education, disability, grade or position in Arendt's organisation.

Any Arendt employee who feels that he/she has been harassed or discriminated against, or who has witnessed or become aware of discrimination or harassment in violation of this code, shall immediately bring the matter to the attention of a relevant staff member, line manager, partner, Head of Business Unit, Managing Partner/CEO or Human Resources management. Arendt will promptly investigate all allegations of discrimination and harassment, and take action as appropriate based on the outcome of the investigation. Investigations and their findings are treated as confidential to the greatest extent that is feasible and permitted by law. Based on the outcome of such an investigation, Arendt will proceed to take appropriate action.

No employee will ever be retaliated against for making a complaint in good faith regarding a violation of this code, or for participating in good faith in an investigation pursuant to this code.

Safeguarding/protecting assets

All employees and individuals representing Arendt are responsible for safeguarding the tangible and intangible assets of Arendt under their control. Arendt's assets must not be used for personal benefits, religious purposes, political purposes or any external activities. Assets include cash, securities, business plans, customer information, vendor information, intellectual property, physical property and work premises.

Arendt's assets include:

• Financial assets such as cash and securities, as well as physical assets such as furnishings, equipment and supplies.



- Intellectual property pertaining to legal and advisory services and products, customer relationships, systems and people.
- All property created, obtained or compiled by or on behalf of Arendt including customer lists, directories, files, reference materials and reports, computer software, data processing systems, computer programs and databases.

Arendt records and internal controls

The accounting ledgers and financial reportings of the different Arendt entities must be correct and submitted in a timely manner, following the provisions for bookkeeping, financial reporting and strict accuracy. This pertains not merely to the Accounting and Finance department, but to all staff who are involved in handling these types of reports and the information necessary to establish such reports. For example, time sheets, fee statements, work documentation and invoices must also be correct and submitted in a timely manner.

Copyright

Arendt requires its members to comply with copyright law (which applies to both print and electronic materials) and to be familiar with the principle of fair use. Please refer to the relevant data protections procedures (Arendt & Medernach, Arendt Regulatory & Consulting here and Arendt Services here).

Contacts with the media

It is prohibited, without the prior and express authorisation of the Managing Partner of Arendt & Medernach or the Head of Marketing & Communications of Arendt, to have a meeting with, be interviewed by or give answers to media agents (newspapers/ newsletters, including those active within social media, magazines, television, radio or news and advertising agencies), or to publish articles related to matters and information on Arendt, or to the business of Arendt or Partners. This includes legal or technical aspects of any nature related to the role or position of the person interviewed or of the author of the article who is with Arendt.

Outside activities

Your outside activities must not reflect negatively on Arendt or give rise to a real or apparent conflict of interests with your duties to Arendt. You must remain alert to potential conflicts of interests and be aware that you may be asked to discontinue any outside activity if any such potential conflict arises. In this regard, please refer to the guidelines of the relevant entity (Arendt & Medernach: the Règlement interne de l'Ordre of the Luxembourg Bar (RIO) here and Arendt Services: the Conflicts of Interest Policy and the Arendt Services Personal Transaction Policy) and to your employment contract.

Gifts

Please refer to the policy of the relevant entity (Arendt & Medernach: Arendt policy to combat bribery and corruption <u>here</u> and Arendt Services: Conflicts of Interest Policy and the Arendt Services Personal Transaction Policy).



Internal selling

The promotion and sale of products and services as a parallel and repeated activity on Arendt premises is prohibited.

Duty to act conscientiously

In the conduct of Arendt's business, no type of bribe, kickback or similar remuneration or consideration may be given or offered to any individual, whether internal or external, or to any customer or organisation, for any reason whatsoever. Please refer to the policy of the relevant entity (Arendt & Medernach: Arendt policy on bribery and corruption here and Arendt Services: Conflicts of Interest Policy and the Arendt Services Personal Transaction Policy).

Telephones, e-mail, internet and other means of communication

Telephones, iPads, electronic mail (e-mail) systems and other electronic communications devices provided by Arendt, whether in the workplace or elsewhere, are the property of Arendt and are to be used for business purposes; however, limited incidental personal use is permitted, in accordance with Arendt's IT charter here and Arendt Services IT policies and procedures.

Family members

The employment and collaboration of staff with a family relationship to one another must be immediately reported to a member of HR, indicating the names of the relatives in question as well as the degree of kinship. The HR team must also be notified of any change in the marital or civil status of such persons which affects the state of kinship with another Arendt employee. Please also see the section on consensual sexual relationships below.

Interaction with others

Employees must treat all colleagues, customers, service providers, suppliers, representatives of State and other governmental authorities and others kindly, fairly, courteously and respectfully. An attitude of respect and professional behaviour is always necessary, but requires an extra effort in the open space environment of our offices. Among other things, professional behaviour includes the avoidance of unnecessary noise, the use of respectful and polite manners of communication, maintenance of a professional appearance with respect to clothing and personal grooming, and the promotion of colleagues' health and well-being.

Arendt will not tolerate dishonest, unethical or inappropriate behaviour, or discrimination in any form. It is Arendt's policy to ensure an emotionally comfortable and harmonious environment with equal employment opportunity for all, regardless of (among others) age, gender, race, religion or belief, national or ethnic origin, colour, marital status, sexual preference, level of education, disability, grade or position in Arendt's organisation. It is also our policy to deal with customers and prospective customers on a non-discriminatory basis. If an employee believes they have experienced any form of harassment or discrimination, they should report it immediately to their line manager or Head of Business Unit or Managing Partner, or Human Resources management.



Employees who supervise others are directly responsible for implementing this policy. Such employees are expected to maintain a business environment free from any kind of harassment, intimidation or offensive behaviour.

Consensual sexual relationships

Being in a consensual sexual relationship with a fellow member of Arendt's staff – particularly someone at a different level of authority – may give rise to conflicts of interests. Such relationships have the potential to be exploitative, and to expose participating individuals and Arendt to sexual harassment charges. In addition, such relationships can create an uncomfortable work environment for others. For all of these reasons, consensual sexual relationships between members of Arendt are discouraged in particular those between persons of different levels of authority. Sexual relations are strictly forbidden on Arendt premises.

Attitude on social media

In the age of online free speech in real time, employees are expected to exercise due care with respect to their behaviour online. Our reputation can be impacted in the digital world through a single click. The following are important general guidelines for how employees should act as representatives of Arendt on social networks. Please also refer to the Arendt social media guidelines and the IT charter or the Arendt Services information Security Policy for Arendt Services' employees, both of which have been published on the intranet: here.

- Join social networks using your real name. On personal networks, avoid generating a direct link to the company where you work. On professional networks (such as LinkedIn) maintain an attitude in line with recommended best practice (here).
- Avoid participating in communities that may harm your professional reputation.
- Distance yourself from any opinions likely to deride or offend Arendt.
- Do not reference or disclose information or routines from Arendt without permission.
- Think before posting, and consider the people likely to read what you share (including superiors, subordinates or clients).
- When it comes to social media profiles, whether or not they are linked to Arendt's corporate image, respect should be unconditional. Respect beliefs, religion, philosophy, race and other differences.
- Avoid excessive exposure of your intimate life, as this can draw the attention of criminals.
- If there is ever an incident in which someone feels hurt by your views and reaches out to complain, the best thing to do is to apologise and take down the content in question.
- If you identify any discrediting news about Arendt, report it to our Data Protection Officer and the Communications team.



Dress code

Everybody's dress code must remain consistent with Arendt's image of excellence and quality not only when interacting with clients, but also when interacting with colleagues.

Employees may not wear any decoration or sign that ostentatiously manifests a religious, community, philosophical or political affiliation.

Drug-free workplace

Arendt is committed to providing a healthy and productive work environment for all its members. Possessing, distributing, selling, manufacturing or being under the influence of any illegal drug while on Arendt premises or while performing employment duties is strictly prohibited. The responsible consumption of alcoholic beverages is tolerated, to the extent that employees do not harm themselves or others and remain in compliance with applicable laws at all times.

Apart from designated external smoking areas, it is also strictly forbidden to smoke on Arendt premises, including electronic cigarettes <u>here</u>.

* * *

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Envelope Originator: Nadine Majerus

41A, Avenue JF Kennedy

Luxembourg, Luxembourg L-2082 nadine.majerus@arendt.com IP Address: 194.154.216.39

Record Tracking

Status: Original

3/2/2023 1:52:41 PM

Holder: Nadine Majerus

nadine.majerus@arendt.com

Location: DocuSign

Timestamp

Signer Events

Jean-Marc Ueberecken

jean-marc.ueberecken@arendt.com

Director

Security Level: Email, Account Authentication

(None)

FC08A5F61687450...

DocuSigned by:

Signature

Signature Adoption: Drawn on Device Using IP Address: 194.154.216.52

Signed using mobile

Sent: 3/2/2023 1:54:24 PM Viewed: 3/2/2023 4:19:38 PM Signed: 3/2/2023 4:19:51 PM

Electronic Record and Signature Disclosure:

Accepted: 8/3/2022 11:54:05 AM ID: abafc07d-6ff4-4ea1-a38a-5182efbb2437

Ruben Minoli

minoliruben@gmail.com

Security Level: Email, Account Authentication

(None)

Ruben Minoli

Signature Adoption: Pre-selected Style Using IP Address: 178.85.163.60

Sent: 3/2/2023 4:19:58 PM Viewed: 3/2/2023 4:22:57 PM Signed: 3/4/2023 12:12:08 PM

Electronic Record and Signature Disclosure:

Accepted: 3/2/2023 4:22:57 PM

ID: 394b3b7e-b949-48f2-83df-47ad25e236bf

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent Certified Delivered	Hashed/Encrypted Security Checked	3/2/2023 1:54:24 PM 3/2/2023 4:22:57 PM

Envelope Summary Events	Status	Timestamps		
Signing Complete	Security Checked	3/4/2023 12:12:08 PM		
Completed	Security Checked	3/4/2023 12:12:08 PM		
Payment Events	Status	Timestamps		
Electronic Record and Signature Disclosure				

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