

VAN LEEUWEN LAW FIRM

CODE OF CONDUCT FOR PROFESSIONAL PRACTICE, ETHICS & INTEGRITY

Code of Conduct for Employees and Other Persons Associated with the Firm

**Integrity in conduct. Independence in judgment.
Confidentiality in every matter.**

EDITION 30 SEPTEMBER 2026 • EFFECTIVE SINCE 1 OCTOBER 2026

Issued by the management of I.L.A.C. Advocatuur en Consultancy B.V., trading as Van Leeuwen Law Firm; supersedes the Code of Conduct dated 26 April 2026 (version 1.2).

Document control

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Guide to this document

This Code consists of six substantive policy parts (Articles 1–25). Practical Annexes A to C follow separately and do not constitute a seventh numbered part. The Articles govern daily conduct, supervision, leadership and the handling of integrity concerns.

PART I Purpose, values and responsibilities (Articles 1–4)

PART II Workplace conduct (Articles 5–7)

PART III Clients, independence and conflicts (Articles 8–12)

PART IV Information, digital security and evidence (Articles 13–17)

PART V Communication, firm resources and private interests (Articles 18–20)

PART VI Quality, integrity reporting and enforcement (Articles 21–25)

PRACTICAL ANNEXES A. Ten conduct rules · B. Integrity dilemma decision pathway · C. Acknowledgement

Adoption, commencement and supersession. This Code was issued on 30 September 2026 by the management of I.L.A.C. Advocatuur en Consultancy B.V., trading as Van Leeuwen Law Firm, and entered into force on 1 October 2026. With effect from that date, it supersedes in its entirety the Code of Conduct of 26 April 2026 (version 1.2). Its application is subject to mandatory law, applicable professional rules and agreements. Subsequent amendments shall be approved and communicated by management.

FOREWORD FROM MANAGEMENT

As a lawyer and Managing Director, I regard integrity not as an abstract aspiration but as a concrete obligation that must be visible in every case, every interaction and every decision. Van Leeuwen Law Firm stands for independent judgment, diligent representation of clients, professional competence and the utmost seriousness in protecting confidential information. Clients must be able to trust that their interests are pursued with dedication within the bounds of the law and that everyone acting for our firm understands the special responsibility this entails.

Our Code of Conduct for Professional Practice, Ethics & Integrity therefore establishes clear and enforceable standards for all lawyers, employees, trainees and other persons associated with the firm. These govern our cooperation, dealings with clients and third parties, service quality and the use of information, firm resources and our name. Work or offers outside the firm's official services must not be pursued through the office environment, working hours or professional contacts. Even the appearance of an abuse of position or trust must actively be avoided.

An ethical workplace also requires that warning signs of wrongdoing are not ignored. Every employee is expected to report identified wrongdoing and reasonably suspected serious irregularities promptly and proactively to Firm Management. Where a report concerns management itself or it is not reasonably safe to report to management, the designated independent channel must be used. We protect those who raise concerns in good faith, handle reports carefully and ensure fair assessment, respecting the right to be heard, confidentiality and the rights of everyone concerned.

Strict standards require leadership by example. Management is therefore responsible for clear staff instructions, sufficient resources and supervision, serious consideration of integrity concerns and consistent action on substantiated violations. We distinguish human error from preventable risk and deliberate or seriously culpable conduct. No commercial interest, hierarchical position or personal gain can justify a breach of our professional obligations.

This Code was issued on 30 September 2026 and entered into force on 1 October 2026, superseding the Code of 26 April 2026 (version 1.2) from that date. I expect everyone associated with Van Leeuwen Law Firm not merely to know these standards but to observe them daily and without reservation. Trust is earned afresh through our conduct.

On behalf of the Management of Van Leeuwen Law Firm,

B.A.S. van Leeuwen, LL.M.

Attorney-at-law and Managing Director

PART I

PURPOSE, VALUES AND RESPONSIBILITIES

Our standard: We protect clients and their rights, contribute to the proper administration of justice and act independently, competently, carefully, with integrity and in confidence. Everyone working for our firm demonstrably contributes to these principles.

Article 1 — Purpose and guiding principles

1.1. This policy sets out the professional, ethical and safe conduct required by Van Leeuwen Law Firm. It protects clients, staff, opposing parties, the administration of justice, confidential information and the firm's reputation. It also provides guidance to staff faced with difficult decisions.

1.2. This policy constitutes an internal standard. It neither replaces nor restricts the Dutch Advocates Act (Advocatenwet), applicable professional and conduct rules, the Regulation and Rules on the Legal Profession (Verordening en Regeling op de advocatuur), statutory duties of confidentiality, the General Data Protection Regulation (GDPR), employment law or other mandatory rules. Lawyers remain fully responsible for their own professional and disciplinary obligations.

1.3. If this policy conflicts with mandatory law or professional rules, those rules prevail. No manager may instruct an employee to breach them. An employee receiving such instructions must immediately raise the matter through an independent escalation channel.

1.4. Compliance is assessed in the light of the facts, circumstances, seriousness, foreseeability, role, authority and proportionality. Not every mistake constitutes an integrity breach; concealing, falsifying or knowingly allowing a mistake to continue may constitute such a breach.

Article 2 — Persons to whom this policy applies

2.1. This policy applies to lawyers (advocaten), trainee lawyers (advocaat-stagiaires), legal officers, paralegals, secretaries, receptionists, administrative and finance staff, working students, secondary and higher vocational and university interns, agency workers, temporary staff and secondees. External contractors, IT providers, interpreters, investigators and other contractual partners are bound, as appropriate, through contractual provisions, access instructions and confidentiality undertakings.

2.2. This policy does not authorise a person performing support functions to undertake reserved legal activities or to hold themselves out as a lawyer. Lawyers remain responsible for appropriate professional supervision of work conducted under their responsibility.

2.3. The policy applies at the office, at clients' premises and public authorities, at hearings, during business travel, when working remotely, in digital collaboration and at work-related events. Private conduct falls within this policy only where there is a concrete, objectively substantiated link with work, safety, confidentiality, independence or legitimate firm interests, subject to fundamental rights and employment law.

Article 3 — Our professional core values

3.1. Independence. Assessments and advice must be free from improper pressure by clients, funders, relatives, managers, suppliers or third parties. Commercial targets never override professional duties.

3.2. Loyal representation of the client's interests within the law. A lawyer vigorously advances the client's legitimate interests but does not mislead, act unlawfully or breach professional rules. This does not justify discourteous treatment of opposing parties or public authorities.

3.3. Competence. Staff recognise the limits of their expertise and authority, seek timely supervision, verify facts and legal sources and maintain professional skills.

3.4. Integrity. We are truthful, accountable and transparent about our actions, act carefully in dealing with money and interests, and are willing to correct errors.

3.5. Confidentiality. Anything learned, received, prepared or inferred in the course of a matter is shared only with persons authorised to receive it and who need the information.

3.6. Respect and psychological safety. A professional, inclusive and safe working and learning environment is everyone's responsibility. Seniority creates additional duties of care, not an exemption from the rules.

Article 4 — Responsibilities and decision-making

4.1. Firm Management provides sufficient time, resources, secure systems, training, reporting channels and supervision. It appoints in writing the persons responsible for integrity, privacy and information security, AML/Wwft matters and complaints handling. Responsibilities may be combined provided independence and expertise are safeguarded.

4.2. The lawyer with conduct of a matter is responsible for substantive direction, delineation of authority, conflict checks, client communications, file quality and timely review of supporting work. Tasks may be delegated but must remain subject to appropriate supervision.

4.3. All staff comply with this policy, address others' conduct appropriately and immediately and proactively report any observed or reasonably suspected wrongdoing, violations or serious irregularities directly to Firm Management, in accordance with Article 22. If Firm Management itself is implicated, or a report to it cannot be made safely or independently, the alternative channel under Article 22.2 applies. Employees use only the access permissions granted to them and refuse unlawful or unauthorised instructions. Where in doubt, they seek advice before taking irreversible action.

4.4. A report concerning Firm Management must not be handled solely by that same management. The firm provides a sufficiently independent external reporting or investigation channel; the contact person's name and contact details are communicated separately in writing.

PART II

WORKPLACE CONDUCT

Article 5 — Respectful treatment and collegiality

- 5.1.** All staff communicate and behave professionally towards clients, colleagues, judges, court registries, the police, regulators, opposing parties, visitors, suppliers and others. Professional disagreement is permitted and sometimes necessary; personal attacks are not.
- 5.2.** Discrimination, harassment, sexual harassment, unwanted touching, threats, humiliation, persistent exclusion, bullying, racist or sexist comments and distribution of offensive material are not tolerated. This standard also applies in group chats, video meetings and work-related social events.
- 5.3.** Feedback must be factual, proportionate and preferably direct. Criticism concerns conduct or performance, not someone's origin, religion, sexual orientation, gender, disability, age or other personal characteristics. Managers must prevent employees in dependent positions from being subjected to undue pressure.
- 5.4.** Disagreements are handled under the principle discuss — agree — hold accountable. Employees may respectfully ask questions, identify errors or raise concerns without retaliation.
- 5.5.** Inappropriate conduct by a client or external party is treated equally seriously. The firm may introduce protective working arrangements, appoint a different contact person or reconsider the relationship within applicable legal constraints.

Article 6 — Special safeguards for interns and junior staff

- 6.1.** Interns and junior staff are entitled to clear instructions, an assigned supervisor, appropriate guidance, respectful feedback and work consistent with their learning objectives, abilities and authority.
- 6.2.** No intern may independently perform reserved legal activities, give binding legal advice, make commitments on the firm's behalf, accept clients, sign court documents or disclose information from files unless the activity is legally permitted and has been expressly assigned and checked by the responsible lawyer.
- 6.3.** Interns and other staff must not, without permission, give third parties access to files, keys, devices, accounts, confidential information or firm premises. Presence at the office does not confer independent authority to represent the firm.
- 6.4.** If a person posts or places discriminatory, offensive or threatening text, imagery, a message or other material in the office, that person is in principle accountable for their own actions. Bystanders are not automatically jointly responsible. However, they are expected to take appropriate action in the presence of a clear risk, including an immediate report to Firm Management where they observe or reasonably suspect a violation or wrongdoing, subject to the safe alternative channel under Article 22.2. Firm Management examines each person's actual role individually and does not make findings based on collective guilt.
- 6.5.** An intern who disapproved of an act or was not involved in it need not accept responsibility or blame for another person's conduct. All staff must, however, cooperate factually and fully with a fair investigation, without pressure to make a predetermined statement.
- 6.6.** Educational discussions, corrective feedback and disciplinary measures are distinguished. A learning error will normally result in guidance; deliberate breaches or repeated misconduct may justify other measures.
- 6.7.** Interns and junior staff must not use their placement, working hours, office access, visibility among clients or colleagues or firm communications to offer, advertise, sell or perform their own or another person's products, work or services outside the services assigned by the firm. Articles 19.6–19.10 apply in full; an internship does not authorise private commercial activities at the office.

Article 7 — Professional boundaries, hierarchy and personal relationships

- 7.1.** Managers must not misuse their position to demand personal favours, private work, sexual attention, money or declarations of loyalty.
- 7.2.** A personal, family or romantic relationship between colleagues is not automatically prohibited. Where there is a real risk of conflicts arising from performance appraisal, reporting lines, client allocation, payments, hiring or other matters, that risk must be reported confidentially; the firm adopts proportionate measures without unnecessary interference with private life.

7.3. An employee must not be assessed by a person whose personal interests compromise the required objectivity. Work assignments, remuneration and disciplinary decisions are based on verifiable business criteria.

PART III

CLIENTS, INDEPENDENCE AND CONFLICTS

Article 8 — Client relations, duties of care and professional services

- 8.1.** We treat every client with dignity, including those facing emotional distress, financial difficulties, criminal allegations or an adverse litigation position. Lawyers assess cases without prejudice against the individual client.
- 8.2.** Before accepting an engagement, the identity and authority of the instructing party, the nature of the matter, conflicts of interest, feasibility, competence, capacity and applicable compliance obligations are assessed. The lawyer responsible decides whether to accept or terminate the engagement.
- 8.3.** The engagement, its scope, responsible lawyer, fee arrangements, material uncertainties and means of communication are documented in writing in accordance with law and professional rules. Litigation outcomes are not guaranteed and unjustified expectations are not created.
- 8.4.** Staff communicate accurately, clearly, promptly and carefully. Complaints, vulnerable clients, urgent requests and notices involving deadlines are immediately referred to the responsible case handler. Secretarial staff do not independently advise on litigation prospects, remedies or procedural deadlines.
- 8.5.** The firm does not subordinate professional independence to client pressure. Requests to falsify documents, distort facts, destroy evidence, conceal funds or threaten others must be refused and escalated.

Article 9 — Conflicts of interest and outside activities

- 9.1.** Before opening a matter, a documented conflict check is performed in relation to present and former clients, opposing parties, corporate groups and other relevant participants. The check is repeated when material circumstances change.
- 9.2.** Nobody uses firm information, client relationships, supplier contacts or their position for personal gain or to favour family, friends or business associates. Actual conflicts and reasonably avoidable appearances of conflicts are actively managed.
- 9.3.** Outside work, directorships, business interests and other relevant activities are disclosed in advance insofar as they may objectively affect availability, confidentiality, independence, competition or legitimate firm interests. Approval and any restrictions are recorded in writing where there is a lawful basis for imposing them.
- 9.4.** Client consent or information barriers do not automatically cure a conflict prohibited by professional rules. The lawyer always determines whether and under what legal conditions acting is permissible. If the conflict is irreconcilable, the matter is declined or the firm withdraws in good time in accordance with professional requirements.
- 9.5.** Research and advisory services associated with, but separate from, the legal practice require particular attention to distinct engagements, authority, data flows, costs, independence and the extent to which professional secrecy and the right to refuse disclosure of privileged information actually apply. A commercial relationship does not automatically confer lawyers' legal professional privilege on every participant or document.

Article 10 — Gifts, hospitality, corruption and suppliers

- 10.1.** Staff must not request, accept or offer bribes, personal commissions, hidden rewards, favours or other benefits to influence commercial or legal decisions. Facilitation payments and concealed kickbacks are prohibited.
- 10.2.** Money, gift vouchers and comparable cash-equivalent personal benefits from clients, opposing parties or suppliers must not be accepted. Occasional symbolic gifts of modest value are permissible only where there is a legitimate reason, no risk of undue influence and disclosure to the manager; Firm Management may allocate a gift for collective use.
- 10.3.** Meals, events, travel and hospitality are assessed in advance according to business purpose, value, timing, pending procurement or decisions and the appearance of influence. Travel and accommodation paid for by third parties are generally refused or paid for by the firm where attendance is professionally necessary.
- 10.4.** Supplier selection is based on quality, security, necessity, reasonable pricing and accountable decision-making. Employees do not independently decide on suppliers in which they or close associates hold a relevant financial interest.

10.5. Suspicions involving bribery, fraudulent invoices, gifts in exchange for information or unauthorised referral fees must be reported immediately.

Article 11 — AML/Wwft, sanctions and preventing misuse of services

11.1. Each engagement is assessed according to the actual work involved. The Dutch Money Laundering and Terrorist Financing (Prevention) Act (Wet ter voorkoming van witwassen en financieren van terrorisme, Wwft) does not apply to every service provided by lawyers, but to designated services, subject to applicable exemptions, including the statutory exemption for litigation-related services. Criminal defence work is therefore not automatically classified as subject to the Wwft. The responsible lawyer documents the classification and reassesses it if the nature of the services changes.

11.2. Where the Wwft applies, the prescribed client due diligence and risk assessments are completed before the relevant services are provided. Depending on the risk, these include identity, representation, ultimate beneficial ownership (UBO), the purpose and nature of the engagement, source of funds, risk factors and transactions. Support staff must not bypass mandatory due diligence that has not been completed.

11.3. Any employee identifying unusual payment structures, shell companies, unexplained third-party payments, sanctions evasion or false representations must immediately inform the lawyer responsible or designated Wwft officer. That person assesses legal applicability, possible reporting obligations and prohibitions; staff must not independently make regulatory reports on the firm's behalf.

11.4. Where the Wwft applies, legally required reports to the Financial Intelligence Unit – Netherlands (FIU-Nederland) are made without delay by the authorised officer. Legal and professional limits on disclosure, including any prohibition on informing the client about a report (tipping-off), are strictly observed. The assessment is specific to the matter and the service.

11.5. For relevant Wwft work the firm maintains appropriate procedures and contact arrangements for requests from competent authorities, including the FIU's power to suspend transactions effective from 1 July 2026, where applicable. The lawyer responsible verifies the authenticity, scope, deadlines and legal implications of such requests and follows the applicable communication rules.

11.6. Sanctions risks are assessed where the services, individuals involved, payment flows, assets or jurisdictions warrant it. An actual or potential sanctions match is not ignored: it is investigated and escalated as necessary. Freezing requirements, prohibitions and reporting obligations are legally assessed case by case.

11.7. A client may seek and receive legal representation within applicable rule-of-law safeguards. Allegations or the seriousness of suspected offences do not in themselves justify improper disclosure, prejudgment or refusal of lawful defence representation.

Article 12 — Financial integrity, billing and client funds

12.1. Time records, disbursements, travel costs, engagements, retainers and invoices must be accurate, complete, timely and auditable. Charging for time not worked, double billing, altering records to mislead clients and booking private expenses as business costs are prohibited.

12.2. Staff must not make personal arrangements regarding fees, discounts, payment plans or debt waivers without the necessary authority. Bills reflect the work actually agreed and lawfully carried out.

12.3. Payments for legal services should normally be made through bank transfers. Cash is handled only under applicable statutory and professional exceptions, subject to prior checks and recording. Where aggregate cash payments reach a professional reporting or consultation threshold, the required procedure involving the local Bar Dean (deken) must be followed.

12.4. Client monies held for third parties (derdengelden) are received, recorded and paid out only in accordance with the applicable professional rules and firm procedures. Employees' personal bank accounts must never replace a prescribed client-money foundation or account. Unexplained requests to pass on funds, pay third parties or split amounts must not be carried out without legal and financial review.

12.5. Payment instructions, changes to bank account details and disbursements of client funds are independently reviewed under a dual-control ('four-eyes') process, including verification through an existing trusted communication channel. Nobody approves their own exceptional payment without independent review.

12.6. Financial irregularities are immediately preserved as evidence and reported. Accounting records, logs or other relevant evidence must not be altered retrospectively to conceal a discrepancy.

PART IV

INFORMATION, DIGITAL SECURITY AND EVIDENCE

Article 13 — Professional secrecy, confidentiality and legal professional privilege

13.1. Professional secrecy and the confidentiality of client information are fundamental conditions of legal representation. All staff treat information arising from legal practice as strictly confidential; where applicable, statutory or contractual confidentiality obligations apply as well. Such duties continue after employment or engagement ends, within the limits of the law.

13.2. Confidential information includes, among other things, client identities where confidential, litigation strategies, requests for advice, file contents, drafts, correspondence, investigation-related information, personal data, trade secrets, financial information, passwords, internal discussions and information derived from those sources.

13.3. Access is governed by the need-to-know principle. Technical access to a file does not itself authorise its inspection. Access out of curiosity, on behalf of friends or for personal interest is prohibited and may be logged and investigated within applicable privacy law.

13.4. Staff must not discuss matters in lifts, on trains, in public spaces, restaurants, private group chats or at home in the presence of unauthorised persons. Client names or identifying details must not be used for anecdotes, training materials or publications without an adequate legal basis and internal authorisation.

13.5. Requests for information from the police, regulators, bailiffs, opposing parties, journalists or other third parties must immediately be referred to the responsible lawyer. No employee may independently waive confidentiality, grant access to files or make representations about the scope of legal professional privilege or the right to refuse disclosure (verschoningsrecht).

13.6. The right to refuse disclosure is not a general characteristic of every document held at a law office. During searches, production demands, access requests and matters involving shared investigation files, the lawyer assesses the nature of the information and applicable legal framework. Staff must remain calm, protect information and immediately escalate the issue to the responsible lawyer.

Article 14 — Personal data and privacy

14.1. Personal data must be processed lawfully, fairly, transparently where required, for specified purposes and only to the extent necessary. Special categories of personal data and data concerning criminal offences receive additional protection under applicable GDPR and Dutch rules.

14.2. Data may be recorded only in firm-approved systems, with appropriate role-based access and retention periods. Personal data must not be copied to private cloud services, personal email accounts, unsecured USB drives or unauthorised applications.

14.3. Requests for access, rectification, erasure, restriction or other GDPR rights must immediately be referred to the designated privacy officer. The officer assesses applicable time limits, third-party rights, professional secrecy and legal restrictions; staff do not respond to such requests on their own authority.

14.4. Where third parties act as processors, appropriate contractual arrangements, security requirements and oversight must be in place. International transfers, new IT services and higher-risk processing require prior privacy assessment and, where applicable, a data protection impact assessment (DPIA).

14.5. The firm maintains an appropriate record of processing activities and incidents insofar as required by law, and a separate record of necessary access and authorisation decisions. Staff personal data must not be monitored without a sufficient legal basis and proportionate assessment.

Article 15 — Information security, cyber incidents and data breaches

15.1. All staff use individual accounts, strong authentication, multifactor authentication where available, secured devices and approved software. Passwords, security tokens and lawyers' professional identification or access cards must not be shared. Information is sent only after checking recipients, attachments, access permissions and necessity.

15.2. The firm implements clean-desk and clear-screen rules, encrypted storage and connections, controlled backups, timely security updates and appropriate remote-working safeguards. Personal devices or unapproved software may be used only after explicit security approval and subject to established conditions.

15.3. In the event of phishing, device loss, ransomware, an email sent to the wrong recipient, unauthorised file access, missing paper documents or any other suspected security incident, the employee must report it immediately, without first trying to conceal the incident. They must stop risky activity, preserve relevant information and follow the incident response team's instructions.

15.4. Together with the responsible lawyer and information security officer, the privacy officer determines whether a personal data breach has occurred, whether notification to the Dutch Data Protection Authority (Autoriteit Persoonsgegevens) within the applicable period, generally 72 hours, is required, whether affected persons must be informed, and what professional duties may be engaged.

15.5. There is no general entitlement to publish information about incidents unilaterally. Conversely, no employee may obstruct a necessary and lawful report or destroy relevant evidence.

Article 16 — Artificial intelligence and digital legal tools

16.1. AI, automated transcription, document analysis, search tools and translation systems may be used only after assessment and authorisation of the tool, data flows, contractual terms, intended purpose and applicable privacy and professional risks.

16.2. Identifiable client data, confidential case documents, litigation strategies, personal data and information subject to secrecy must not be entered into public or unapproved AI services. Pseudonymisation alone is sufficient only where the risk of re-identification has in fact been eliminated or adequately controlled.

16.3. AI use is discussed with the client where required, with suitable consent or other legal safeguards. The firm's AI policy determines which uses are permitted, the conditions governing logging and when specific client consent is required. General firm approval does not replace a matter-specific professional assessment.

16.4. All AI-generated facts, statutory provisions, quotations, case-law references, calculations, translations and conclusions must be checked against reliable primary sources before use. Non-existent judgments, fabricated references and unverified claims must never appear in court documents or legal advice.

16.5. AI may assist preparation but cannot make decisions on behalf of a lawyer. Final responsibility for strategy, legal analysis, client advice and litigation remains with the authorised lawyer. Staff must identify internally where material parts of a draft were prepared using AI.

16.6. The use of AI to generate deceptive audio, imagery, statements, evidence or fake messages is prohibited. Using AI for employee assessments or monitoring also requires a separate assessment of legality and proportionality.

Article 17 — Integrity of files, evidence and forensic work

17.1. Case documents must be recorded truthfully, traceably, to the standard of completeness required by the engagement and under version control. Material deadlines, contacts, instructions, commitments and significant decisions are documented promptly.

17.2. Evidence must not be falsified, manipulated, destroyed without justification or removed from context to create a misleading impression. Where information is uncertain, disputed, client-supplied or not independently verified, this is disclosed where necessary.

17.3. Digital evidence is retained with appropriate records of origin, acquisition method, timestamps, integrity, transformations and access rights. Forensic investigations may require hash values, chain-of-custody records, audit logs and separate working and master copies.

17.4. Staff working on investigations or forensic engagements explicitly distinguish established facts, assumptions, hypotheses, legal classifications and conclusions. Findings are not selectively rewritten to produce a desired outcome.

17.5. Internal investigation engagements must have a predefined scope, instructing party, methodology, authority, sources, privacy safeguards, confidentiality provisions and reporting lines. The firm must not suggest that a matter is automatically covered by legal professional privilege merely because a lawyer is involved.

17.6. Where evidence may be deleted, falsified or destroyed, necessary and lawful preservation and escalation measures must be taken immediately. Employees must not search another person's private accounts or devices without proper legal and organisational authorisation.

PART V

COMMUNICATION, FIRM RESOURCES AND PRIVATE INTERESTS

Article 18 — Communication, procedural integrity and external contacts

18.1. Court filings, letters, emails, telephone calls and oral explanations must be professional, accurate, careful and appropriate to their recipients. Staff must not present false or incomplete facts as established truths or exert improper pressure on witnesses, clients, opposing parties or authorities.

18.2. Contacts with the judiciary, the local Bar Dean (deken), the Legal Aid Board (Raad voor Rechtsbijstand), law-enforcement bodies, regulators and opposing parties are handled by authorised persons in accordance with applicable procedures. No employee may undertake to withdraw proceedings, admit evidence, settle a case or waive rights without authority.

18.3. Staff respect deadlines, court orders, procedural rules and correct identification of their roles. The legal and professional limits of vigorous or adversarial advocacy are observed; robust representation is compatible with respect and courtesy.

18.4. Media communications, publications or social-media comments about clients, cases or the firm's positions require prior approval from the authorised lawyer or Firm Management, without prejudice to statutory rights and protected disclosures. Personal opinions should not be presented as firm positions without authorisation.

18.5. Staff must not publish photographs of files, hearings, clients, internal premises, screens or conversations containing identifying information. Client stories may be used for marketing only after legal and professional-ethical review and any required consent; omission of a name does not necessarily make a story anonymous.

18.6. Written correspondence must be correctly addressed; drafts and internal deliberations must not be inadvertently forwarded. Any misdirected communication must be reported immediately in accordance with Article 15.

Article 19 — Firm resources, remote working and expenses

19.1. Equipment, accounts, premises, software licences, payment facilities, stationery, firm identity and case files may be used only for lawful firm business. Limited incidental personal use of specified resources is permissible only with written authorisation from Firm Management, provided it creates no security or cost risks and does not impair professional performance.

19.2. Using client information for personal purposes, using firm letterhead to advance private interests, providing personal legal representation in the firm's name without permission, or granting third parties access is prohibited.

19.3. Expense claims for business travel, meals, training and other costs must be pre-authorised where required by policy, reasonable, necessary, correctly itemised and supported by documentation. Duplicate reimbursements and concealment of a private element are prohibited.

19.4. The same privacy, confidentiality, accessibility and file-security standards apply when working from home. Workspaces must prevent unauthorised viewing or overhearing; paper files, printouts and equipment must be secured and returned or destroyed in accordance with instructions.

19.5. When work ends, employees return firm property and access credentials, properly hand over ongoing work and retain no unauthorised copies. On exit, the firm and the employee respect lawful rights in relation to personal data and any relevant documents.

19.6. Prohibition on activities and services unrelated to the firm's business. All employees, including interns and temporary personnel, are prohibited, during agreed working hours or internship hours, or in or from the office or through firm-related digital channels, from performing work or offering, brokering, promoting or selling products or services for themselves or third parties that are not part of the services assigned and approved by Van Leeuwen Law Firm. This applies whether the activity is paid or unpaid, occasional or regular, direct or undertaken through a third party. Firm Management cannot grant an individual exemption by tolerating such activities informally; the sole exception is work demonstrably forming part of the firm's official operations and falling within the assigned scope of work.

19.7. The prohibition includes posting or circulating notes, flyers, advertisements, business cards, QR codes or digital communications for private activities; soliciting customers or buyers; arranging one's own or another person's services; receiving business visitors for private activities; and arranging payments or orders, in each case insofar as this occurs during working hours or uses the office environment, work channels or firm identity. Nor may clients,

visitors, opposing parties or colleagues be approached from a firm role with commercial offers unrelated to the firm's business.

19.8. The firm's name, reputation, logo, office address, premises, website, email address, business telephone numbers, accounts, client or contact lists, files or business resources must not be used to create the impression that private activities are provided, approved or supported by Van Leeuwen Law Firm. Personal interests or earnings must not interfere with the performance of firm duties, clients' trust, the working environment or the independence of legal services.

19.9. An employee approached about private activities during working hours must end the contact or move it to a permitted private setting without using firm resources or client relationships. If there is doubt as to whether an activity relates to the firm's business, written clarification must be sought from Firm Management before it is undertaken. Such clarification does not turn a private activity outside the firm's services into an authorised firm activity.

19.10. This Article does not impose a general prohibition on lawful outside activities carried out outside working hours and away from the office. Such activities are governed by Article 9.3, applicable contractual arrangements and, where relevant, Article 7:653a of the Dutch Civil Code (Burgerlijk Wetboek). Restrictions require an objective justification. A suspected breach of the office rules must be reported immediately under Article 22 and investigated individually and fairly under Articles 22–24, with specific findings of fact, an opportunity to be heard and a proportionate response.

Article 20 — Private conduct, expression and reporting relevant risks

20.1. Employees have rights to private life, freedom of expression and other fundamental rights. The firm does not demand blanket agreement with the personal beliefs of its management and does not generally prohibit public or political expression.

20.2. Employees protect professional secrecy, personal data, access credentials and confidential firm information outside working hours as well. They must not create the impression of speaking on the firm's behalf when this is not the case.

20.3. Appropriate discussion of possible measures is expected only where an objectively relevant threat arises to safety, independence, confidentiality, compliance with professional rules or proper performance of duties. There is no general obligation to disclose private contacts, medical information, personal relationships or philosophical or religious beliefs.

20.4. An employee threatened, blackmailed or pressured by a client, opposing party or third party in connection with their role must report this through a safe channel. The firm assesses security, support and, where necessary, contact with competent authorities, while respecting professional secrecy.

PART VI

QUALITY, INTEGRITY REPORTING AND ENFORCEMENT

Article 21 — Professional competence, deadlines, corrections and complaints

21.1. Employees organise work so that obligations, commitments and deadlines are met on time. Deadlines are recorded in a reliable system with appropriate review and substitute cover during absences. Employees immediately report any risk to a deadline, obligation or client interest.

21.2. Support staff undertake only tasks for which they have adequate instructions and authority. Uncertainty about procedural law, financial legality, confidential sources or the interpretation of a court order requires immediate escalation.

21.3. Draft legal documents are checked for legal basis, case facts, logical reasoning, up-to-date legal authorities, client instructions, completeness, language and dispatch. Important or high-risk documents are subject to a second substantive review where appropriate.

21.4. Mistakes and near misses are openly discussed without unnecessary attribution of blame. Corrective measures focus on remediation, protection of those affected and prevention of recurrence. Deliberately withholding, falsifying or concealing a material mistake is assessed separately.

21.5. The firm maintains an accessible internal complaints procedure with an authorised complaints officer and internal follow-up, consistent with professional rules. This policy does not replace external complaints avenues, professional disciplinary procedures or regulatory oversight.

Article 22 — Immediate duty to report to Firm Management and protection of reporting persons

22.1. Immediate reporting to Firm Management is mandatory. Every employee, including lawyers, support staff, temporary workers, working students and interns, must immediately and proactively report directly to the management of Van Leeuwen Law Firm any wrongdoing, breach of this Code of Conduct, inappropriate conduct, unauthorised commercial activity at the office, breach of confidentiality, fraud, conflict of interest or other serious irregularity that they have witnessed or reasonably suspect. The employee need not prove that a completed violation has occurred and must not wait for permission or approval from colleagues or the individual involved. Advice may first be sought for a purely abstract dilemma or general policy question; once a concrete breach can reasonably be suspected, the reporting duty applies.

22.2. Independent alternative reporting channel and statutory reporting rights. If a report concerns Firm Management itself, Firm Management has a conflict of interest, or immediate reporting to Firm Management is demonstrably unsafe or not reasonably possible for the reporting person, the employee must report directly to the previously designated independent reporting officer or external reporting body. That channel and its contact details must be communicated in writing before this policy takes effect. A confidential adviser may provide confidential support and advice but does not become the formal investigator unless expressly appointed. This policy does not restrict the right, under the Dutch Whistleblowers Protection Act (Wet bescherming klokkenluiders), to report directly to a competent external authority; it does not require an internal report to be made first. Applicable statutory limits arising from professional secrecy and legal professional privilege must be respected.

22.3. Method and content of reporting. A report must be made without undue delay as soon as it is safe and practicable, initially by telephone or orally if necessary, with written confirmation where appropriate. The reporting person sets out factually and as specifically as possible what was observed, when and where it occurred, who may be involved and any immediate risks. The reporting person must not circulate the report to unauthorised persons, conduct independent investigations outside their authority, confront persons in a way that compromises a safe investigation, or alter or destroy potential evidence. Firm Management or the independent recipient records the report confidentially and limits access and data processing to what is necessary.

22.4. An employee who raises a concern in good faith, or reports a reasonable suspicion of wrongdoing under the applicable statutory framework, must not suffer demotion, dismissal, adverse appraisal, intimidation or other retaliation. Knowingly false allegations and falsification of evidence are not protected; the fact that a report cannot ultimately be substantiated does not in itself make it false.

22.5. Insofar as the Dutch Whistleblowers Protection Act applies, the formal procedure must meet at least its statutory requirements, including acknowledgement of receipt within seven days, information on assessment and follow-up within no more than three months after that acknowledgement, an independent reporting channel not

consisting solely of Firm Management and information about external reporting. Even where the firm is not legally required to adopt such a procedure, it aims to apply these safeguards as an internal quality standard.

22.6. A reporting person may, where permitted by applicable law, report directly to a competent external authority. This clause does not authorise disclosure of lawyer–client information beyond the limits of professional secrecy, legal professional privilege or other applicable statutory confidentiality rules. Independent legal advice must be sought where duties overlap or conflict.

22.7. Serious suspicions potentially giving rise to professional, criminal or regulatory consequences are assessed by the authorised officer for any external reporting or criminal-complaint obligations. This policy does not impose a general duty on every employee to report suspected crimes to the police.

22.8. No concealment or taking matters into one's own hands. Employees are prohibited from knowingly concealing concrete wrongdoing that must reasonably be reported, obstructing a report, pressuring witnesses or reporting persons, falsifying information or deliberately causing relevant evidence to disappear. A suspicion must not be treated as a proven fact from the outset: Firm Management ensures individual fact-finding, a fair opportunity for all concerned to be heard, protection against retaliation and a proportionate response. The reporting duty concerns the employee's own knowledge and observations; mere presence during another person's conduct does not automatically make an employee responsible for it.

Article 23 — Handling and investigating incidents

23.1. Firm Management, or the independent report recipient where Article 22.2 applies, acknowledges and registers a report where appropriate and legally required, promptly assesses urgency, protects potentially affected persons and ensures a prompt decision as to who is qualified and independent to handle the matter. Where persons are in immediate danger, appropriate emergency assistance is sought first.

23.2. The investigation mandate specifies the grounds for investigation, scope, questions, investigators, expected information sources, confidentiality level, safeguards and reporting format. Where serious allegations concern Firm Management or other conflicts arise, investigators outside the relevant decision-making chain are appointed.

23.3. The governing principles are impartiality, the opportunity to be heard, proportionality, data minimisation, evidence preservation, no preconceived finding of guilt and completion within a reasonable time. Interviewing an affected person may be temporarily deferred if immediate notification would demonstrably undermine a lawful investigation.

23.4. Subject to compelling and legally sustainable exceptions, employees must receive sufficient information about the substance of allegations against them and a genuine opportunity to respond. Access to support from a confidential adviser, other adviser or legal representative is respected.

23.5. Investigative powers extend only as far as lawful, necessary and proportionate. Work emails, audit logs, firm devices, CCTV footage or personnel data may be examined only on a valid legal basis, with notice where required and respect for employee and client privacy. There is no unrestricted power to investigate private accounts.

23.6. Investigation reports distinguish facts, statements, inconsistencies, uncertainties and conclusions. The decision-maker gives reasons and records the remedial and preventive measures adopted. Access to reports and investigation records is strictly controlled and retention is limited to what is necessary.

Article 24 — Measures, remediation and legal safeguards

24.1. In the event of a breach, its nature, severity, culpability, the person's role, previous warnings, intent, damage, the employee's response and the possibility of remediation are weighed. The firm does not apply an automatic sanction ladder that overrides mandatory employment law, professional rules or contractual safeguards.

24.2. Depending on the circumstances, appropriate measures may include supervision, training, working arrangements, restricted access, reassignment of duties, written warnings or employment-law measures where a sufficient legal basis exists. Serious misconduct may justify termination, reports to competent professional bodies or a criminal complaint, where legally justified.

24.3. A temporary protective measure during an investigation is not in itself a disciplinary finding. Decisions must be proportionate, based on concrete risks and, as far as possible, reasoned in writing.

24.4. Both the reporting person and the person concerned by a report are protected against unjustified reputational harm, premature conclusions and unauthorised information sharing. The firm corrects inaccurate records and takes appropriate action where an allegation proves unfounded.

Article 25 — Implementation, oversight and review

25.1. Each new employee receives this policy before or at the start of work, is instructed on confidentiality, workplace safety and information security, and acknowledges receipt in writing. For interns, a separate supervision plan and schedule of authorised tasks must also be prepared.

25.2. At least once a year the firm holds a review of ethical dilemmas, training needs, information security and signals arising from reports or audits. High-risk functions or work receive additional guidance, including on AML/Wwft, court documents, client monies and AI.

25.3. Subject to appropriate data protection, the firm maintains a register of relevant approvals for outside positions, gifts and hospitality, reported incidents, corrective measures and policy reviews. Unnecessary recording of personal data must be avoided.

25.4. Firm Management annually reviews changes in policies, technology, professional rules, staffing levels and practice risks. Material changes lead to revisions, communication and, where needed, renewed training.

25.5. This Code of Conduct was issued on 30 September 2026 by the management of I.L.A.C. Advocatuur en Consultancy B.V., trading as Van Leeuwen Law Firm, and entered into force on 1 October 2026. From that date it supersedes the Code of Conduct of 26 April 2026 (version 1.2). Firm Management records subsequent amendments and their effective dates in writing and communicates them. The firm maintains up-to-date information about responsible officers, internal contact details, formal complaints and reporting procedures, and the relationship to employment agreements, internship agreements, the office handbook and information security policy.

PRACTICAL ANNEXES

A – C

Annex A — Ten non-negotiable rules of conduct

1. Protect client information and discuss matters only with authorised persons.
2. Lying, falsifying, tampering with evidence or deliberately concealing information is prohibited.
3. Treat everyone with respect; discrimination, harassment and bullying are unacceptable.
4. Never act beyond your competence or authority; seek permission or advice promptly.
5. Disclose potential conflicts and never use your position for personal advantage.
6. Record hours, expenses, money flows and case files fully and honestly.
7. Check recipients, attachments and confidentiality before every transmission.
8. Do not enter case or personal data into unapproved AI or cloud systems.
9. Report identified wrongdoing, violations, incidents and serious irregularities immediately to Firm Management; use the independent channel if management is implicated.
10. Ensure dissent and reports receive a fair hearing, without retaliation.

Annex B — Decision pathway for an integrity dilemma

Step 1 — Stop. Is the action irreversible, urgent or potentially harmful? Suspend it where safe and lawful.

Step 2 — Check. Is the action consistent with law, professional rules, client interests, authority, confidentiality and this Code?

Step 3 — Identify risks. Are personal interests, undue influence, privacy, integrity of evidence, payments or security involved?

Step 4 — Report immediately. Report any identified or reasonably suspected concrete breach directly to Firm Management, or to the independent channel under Article 22.2 where appropriate.

Step 5 — Record. Document facts, permissions, decisions and relevant measures, confidentially where necessary; do not alter evidence.

Step 6 — Act and review. Implement only lawful decisions; report incidents and assess whether risks have been effectively addressed.

Annex C — Acknowledgement of receipt and understanding

I confirm that I have received and read Van Leeuwen Law Firm's Code of Conduct for Professional Practice, Ethics & Integrity (edition of 30 September 2026, effective 1 October 2026). I understand my obligations and agree to comply with the Code, subject to applicable mandatory law and professional rules.

Employee name: _____

Position / internship: _____

Date: _____

Signature: _____