

General Terms and Conditions Grant Thornton Flow

(version 2023.1)

These terms and conditions are a translation of the official version in Swedish. In the event of any conflict between the Swedish and English version, the Swedish shall prevail.

1 General

These general terms and conditions apply to the delivery by Grant Thornton Sweden AB (below Grant Thornton) of the administrative accounting solution that is provided at any given time via flow.grantthornton.se or by a mobile device application (below called jointly Flow). These Terms and Conditions supersede the previous version of the General Terms and Conditions for Grant Thornton's Client Portal. These terms and conditions, the Engagement Letter (with attendant appendices and any other written agreement) and the general terms and conditions issued by FAR - the industry body for auditors, accountants, tax advisors, salary consultants and specialists - constitute together the Engagement Contract Engagement Contract between Grant Thornton and the Client. In the event of any conflict, the documents shall apply in the following order concerning provision of Flow.

1. The Engagement Letter in those parts it expressly concerns services delivered via Flow.
2. Appendices to the Engagement Letter and parts of any written agreement that expressly concern services delivered via Flow.
3. These general terms and conditions.
4. FAR's general terms and conditions.

1.1 Client and User

Client means the legal or natural person with which Grant Thornton entered into an Engagement Contract. A User is the Client itself or a natural person employed by, or engaged under agreement, by the Client and who has been given the right to use Flow on behalf of the Client. The Client is responsible for ensuring that a User has read and accepted the appropriate parts of these terms and conditions for the use of Flow. If the User's account is to be inactivated/deleted, e.g. because the User is no longer employed by the Client, the Client is responsible for informing the Client's contact person at Grant Thornton in writing of this for measures to be taken, no later than 10 days after termination of employment or for any other reason that causes the User account to be deactivated/deleted. Only a User with a valid account is entitled to use Flow. Accounts are issued for individual named Users, who are primarily identified by an individual identification number. A User account is activated and administered by Grant Thornton's support function, which is accessed in accordance with section 8 below.

1.2 Amendments and addendums

Grant Thornton is entitled to amend these terms and conditions from time to time. Such amendments become effective one month after information concerning this has been made available on flow.grantthornton.se. It is the responsibility of the Client to regularly check the website in order to keep up-to-date on the general terms and conditions that apply at any given time. In the event a change to the terms and conditions is of material importance for a Client, it is entitled to premature termination of the Engagement Contract. Such termination notice shall be given no later than one month after the change has become effective.

2 The service

Flow constitutes "software as a service", which means that a Client does not purchase a copy of the software for installation, but instead a subscription to the software that is accessed via the Internet. The Client does not acquire Flow or a copy thereof and is not given a license to avail themselves of Flow other than as software as a service. The subscription gives a non-exclusive and non-transferable right, in accordance with these terms and conditions, to use Flow and the chosen modules that are set forth in the Engagement Letter and additional orders placed thereafter. Flow currently contains, i.a. modules for Accounts, Electronic Invoice Management, Receipts, Reports, Time and Projects, Messages, Calendar and Document Management. The contents of each module are set out in information on www.grantthornton.se. Grant Thornton does not warrant that the stated modules will continue to be available or that they will be provided unchanged. Grant Thornton reserves the right to make amendments and addendums to the existing range.

Certain functions and services can, where applicable, following the Client's approval of the contractual terms and conditions with a supplier other than Grant Thornton, be accessed via a link in Flow. Such functions and services or any pre-systems lie outside

Flow and are not provided by Grant Thornton. However, Grant Thornton is entitled to forward the Client's information and data from Flow to such supplier.

Flow is provided in the version available at any given time and is not conditional upon the delivery of future versions or functionality. Grant Thornton, however, reserves the right to, at its own discretion, develop, make amendments or addendums or to remove functionalities and correct faults or deficiencies in Flow. In the unlikely event that a modification disables functions or removes permanently a function that the Client deems to constitute a material part of Flow, the Client is entitled to cancel the subscription with immediate effect. The Client shall in this event be entitled to repayment of prepaid fees concerning the part or parts of Flow that is/are affected.

In additions to existing instructional text in Flow, the provision of instructions or the training of a Client or User in use of Flow is not included in the service. Such support can, however, be provided through Grant Thornton in accordance with section 8.

3 Term of contract and termination

The Engagement Contract becomes effective when the Engagement Letter is signed by both parties and is valid for the term and with the period of notice set forth in the Engagement Letter.

On the provision of written notification, Grant Thornton may terminate all or parts of the Engagement Contract with immediate effect if it transpires that provision of Flow may threaten Grant Thornton's impartiality or independence in its role as an auditor for a Client or other audit Client and the threat cannot be reduced to an acceptable level by taking other measures.

If a Client or User materially breaches these general terms and conditions, Grant Thornton is entitled to rescind the contract.

4 Log in

The logging in to Flow currently takes place through an authentication solution in two steps, other or alternative authentications solutions may be used in the future. The Client is responsible for ensuring the Users do not make their log in details available to unauthorised persons. The Client is also responsible, by using technology available on the market, for preventing the device used to log in to Flow from being affected by a virus or the like. A Client and/or User must inform Grant Thornton immediately in the event of unauthorised access to log in details. The information shall be sent to Grant Thornton in accordance with section 8.

Log in details may not be shared or used by more than one User. Each User is responsible for confidentiality and the correctness of log in details and other account information.

5 Prices and invoicing

Price, payment and invoice terms for Flow follow in applicable parts of the Engagement Letter.

6 Availability

Flow aims to achieve high availability and is normally available 24 hours a day, seven days a week. Grant Thornton is entitled, however, to take measures that may affect availability if Grant Thornton deems necessary for technical, service, operational or security-related reasons. Planned and longer outages due to system maintenance will primarily take place on weekends and public holidays or outside normal office hours in Sweden and will be notified as far as possible in advance by way of information provided on Flow. If it is necessary to take Flow out of use at another time, the User shall, if possible, be informed of this in advance. To the extent that unplanned operational outage takes place, for which Grant Thornton is responsible and can affect, Grant Thornton shall take reasonable measures to restore operations as soon as possible.

7 Intellectual property rights and security

7.1 Intellectual property rights

Grant Thornton is responsible for ensuring that use of Flow in accordance with the contract does not constitute an infringement of a third party's right. A Client shall inform Grant Thornton without delay of any claims submitted by a third party concerning infringement into a copyright or other intellectual property right due to the Client's use of Flow. However, the Client itself is responsible for ensuring that such software utilized by the Client within or in connection with Flow but which the Client itself owns or is entitled to use under contract with a third party, does not infringe a third party's intellectual property rights.

Grant Thornton, or its sub-suppliers, is/are sole proprietor(s) of all intellectual property rights attributable to Flow, which includes, but is not limited to, copyright, trademarks, company names, product names, source code, data-bases and know-how, regardless of whether registered or not. It is not permitted to share, distribute, rent, let or sub-licence, assign, transfer or sell on a subscription to Flow. These general terms and conditions do not convey any intellectual property right, or part thereof to the Client, beyond the right of use specified in the contract. All documentation including manuals, product sheets or other documented descriptions of how all, or parts, of Flow is/are arranged or used are included in Flow and are covered by the rights pursuant to this section.

The Client undertakes not to copy, publish, adapt, reallocate, attempt to trace source code, alter, reverse engineer, deconstruct, or disassemble any part of Flow, whether wholly or partly, or create any work derived from Flow. The Client further undertakes not to use or modify any function for the management of rights in Flow or to bypass, modify, disable or circumvent any of Flow's functions or protection or other mechanisms that are operatively connected to Flow.

Beyond this, no party is entitled to use the other party's trademark, company name, logo or other mark without express and written consent.

7.2 Client's data

Grant Thornton makes no claim on intellectual property rights, or title of any sort, to a Client's data that is transferred to or processed through Flow, beyond that which is required under the laws, professional undertakings and professional ethical rules to which Grant Thornton is subject (e.g. documentation duty). Upon the termination of the Engagement Contract the Client is entitled to the return of its data in accordance with the Engagement Contract which for accounting information, will take place as far as possible by way of SIE files. If SIE is not available as a standard format, transfer shall take place in accordance with agreement between the parties, at cost-price for the Client.

7.3 Security

In the operation of Flow, Grant Thornton is responsible for maintaining the security that follows from appropriate industry standards insofar as relates to security routines, perimeter protection, automated security tools (such as fire walls, anti-virus and breach detection systems) and the like. In contracts with sub-suppliers to Flow, Grant Thornton shall endeavor, to the extent possible, to ensure that these maintain a corresponding level of security.

The Client is aware that no transfer of data via the Internet or other network can be guaranteed to be entirely secure. Grant Thornton undertakes reasonable measures to ensure that Flow will meet reasonable security requirements and, in accordance with these terms and conditions, is protected against unauthorised access, alteration and destruction. Grant Thornton cannot, however, warrant that a third part cannot come into possession of, or alter, a Client's data in Flow.

The Client is responsible for ensuring that the Client or a User does not transmit viruses, worms or other harmful codes of any kind to Flow. Furthermore, the Client is responsible that the Client or User does not use Flow for any illegal or unauthorised purpose. The Client or the User may not act in violation of any applicable legislation in a relevant jurisdiction or transfer offensive, threatening, defamatory or other offensive data to, or with the help of, Flow. If the Client or User publishes material in Flow for any purpose other than to fulfill the Engagement Contract between Grant Thornton and the Client, the Client is responsible.

7.4 Infringement

The Client shall immediately inform Grant Thornton of infringement or suspected infringement in accordance with this section 7 or other unauthorised use of Flow, of which the Client knows. The information shall be sent to the contact person at Grant Thornton or in accordance with section 8. In the event Grant Thornton suspects that a device used to log into Flow houses a virus, worm or other harmful code, Grant Thornton reserves the right to block such device. The Client is not entitled to compensation for loss or other inconvenience in the event a device is blocked due to the suspicion of a virus, worm or harmful code.

The Client undertakes to hold Grant Thornton harmless for a Client's or User's action in breach of this section 7. The Client accepts that Grant Thornton may transfer the right to submit a claim under this section to a sub-supplier that has incurred loss as a result of a Client's or User's actions in breach of these terms and conditions.

8 Technical support

Grant Thornton currently provides product support via e-mail and telephone via each local office, during normal office hours in Sweden. Office hours can vary depending on season and between different offices. Support matters may be charged in accordance with time expended and the price list that applies at any given time.

Technical support does not, in itself, constitute advice concerning applicable laws, rules, generally accepted practice or the like in order to manage the Client's book-keeping, accounting, salary administration, taxation or anything else within Flow. For such advice the Client is referred to its contact person within each service area for support pursuant to the Engagement Contract.

9 Information on the processing of personal data

How personal data is processed and who is responsible for the processing when using Flow depends on the type of engagement that Grant Thornton provides to the Client. All information and personal data are treated confidentially and protected with appropriate safeguards, and we place high demands on our employees to ensure a high level of protection for both information and processed personal data. Grant Thornton cares about personal integrity, a high level of trust in how we process personal data is important to us. We process personal data only for specific stated purposes and do not collect more data than necessary. We only process personal data as long as we have the right to do so.

Information regarding the processing of personal data for which Grant Thornton is considered the data controller can be found on our website: <https://www.grantthornton.se/en/privacy-policy/>. If you have any questions about how we process personal data, you can contact us in several ways, see information under [Contact Us | Grant Thornton](#) on the website.

Regarding the processing of personal data in cases where the Client is considered the data controller when using Flow, this is specifically regulated in an Engagement Letter with an associated data processing agreement. In such cases, it is the responsibility of the Client to provide information to the data subjects and to comply with applicable data protection legislation on their own behalf.

10 Liability

10.1 Remedial action

A fault exists if a module in Flow materially deviates from the respective product description and user manual. A fault shall be remedied by Grant Thornton following complaint by the Client. A complaint shall be made in writing and without delay no later than 15 days after the fault was discovered or should have been discovered and shall contain detailed information of how the fault is manifested. The cost of remedial action shall be borne by Grant Thornton with the exception of faults that arise out of:

1. use in breach of the Engagement Contract or Flow's documentation;
2. material and information provided by the Client; or
3. hardware, software or other equipment not provided by Grant Thornton.

If Grant Thornton fails to remedy a fault or deficiency within 30 days of receiving a complaint, the Client is entitled to rescind the contract.

10.2 Force Majeure etc.

Grant Thornton does not warrant that Flow fulfils the Client's requirements or that it works correctly with the Client's choice of equipment, systems or settings. The Internet is necessary for accessing and using Flow, which Grant Thornton neither installs nor maintains on behalf of the Client. Grant Thornton is not in any way liable for the performance of Internet services or how the internet supplier performs its services.

Grant Thornton is not liable for faults that arise as a result of measures carried out by personnel other than Grant Thornton's. Nor is Grant Thornton liable for the careless or incorrect actions of a Client or its Users or for the remedying of faults that have arisen because of faults in a Client's technical equipment or operation or faults caused by a product/service from a third party that has been connected to Flow. However, Grant Thornton can, as far as possible, provide support for the aforementioned deficiencies. In the even a fault is caused by a sub-supplier of modules to Flow, Grant Thornton is liable only to make efforts, as soon as possible, to secure that such third party remedies the fault.

Grant Thornton is not liable for outage or interruptions to operations, including such outages or interruptions that are caused by factors beyond the control of Grant Thornton (such as for example power cuts, defective equipment, interruption to Internet connections, telephone connections or the like, new or amended legislation or the like), Grant Thornton is not liable for any further representations, warranties, terms and conditions or suchlike. This applies regardless of whether these are express or implied, whether they arise in statute or other legislation, in case law or other source and the claims that Flow shall be fit for a certain purpose.

10.3 Limitation of liability

Nor is Grant Thornton liable for consequential loss, such as loss of profit, production shortfall, costs to engaged consultants, costs for equipment and similar costs or losses. Nor is Grant Thornton liable for a Client's loss of data, provided such loss is not caused by circumstances for which Grant Thornton is responsible and reasonable measures to avoid these have not been taken.

Grant Thornton's liability for faults caused by Flow or any of its modules, or other deficiency pursuant to these general terms and conditions, provided there exists no intent or gross negligence, is limited to one (1) price base amount, according to the Social Insurance Code (2010:110) at the time the fault or deficiency arose.

Links to external websites and functions in Flow that are not owned or controlled by Grant Thornton are only provided for the sake of convenience. Grant Thornton is not liable for such websites and cannot, in any way, be deemed to be the source of the content or the provider of the functions and services offered there.

11 Miscellaneous

11.1 Transfer of all or parts of the contract

Under no circumstances has the Client the right, either wholly or partly, to transfer or assign rights and/or obligations concerning Flow to a third party, (including but not limited to mergers and demergers, insolvency, change in ownership or control or transfer to a closely-related company), unless prior written approval is obtained from Grant Thornton.

11.2 Entire agreement

All written or oral undertakings or representations concerning Flow's functions that preceded the Engagement Contract are replaced by the contents of these terms and conditions and otherwise in applicable parts of the Engagement Letter.