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Grant Thornton in brief

Grant Thornton is one of Sweden's fastest growing assurance and consulting firms with the highest customer satisfaction score among the five largest firms in our industry according to Svenskt Kvalitetsindex, SKI. We have more than 1000 employees at 23 offices in Sweden and provide services within audit, outsourcing & payroll, tax and advisory. Each year we support approx. 28 000 companies and organisations in Sweden and, as a member firm of Grant Thornton International Ltd, we can assist clients in more than 100 countries.

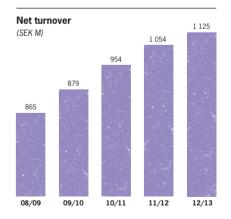




23
Offices in Sweden

1000 Employees in Sweden

+ 100
Operations in more than 100 countries



Working for a more prosperous business economy

Grant Thornton wants to clarify how we can make a difference for our clients and our employees. Our vision, business idea and brand promise, tell what we want to accomplish.

Vision

Our vision is to be the market leading advisors to dynamic privately held businesses, hence working for a more prosperous business economy in Sweden.

Business idea

Our business idea is to sell economic services that contribute to successful business for companies and their owners.

Brand promise

Grant Thornton's brand promise is to help our clients unlock their potential for growth. This means that we combine our technical competence with the experience of having handled similar issues before. Our clients benefit from this combination of reason and instinct when handling their company challenges as well as in

their own development as leaders, board members or as owners.

International organisation

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, forward looking advice. Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to understand complex issues for privately owned, publicly listed and public sector clients and help them to find solutions. More than 35,000 Grant Thornton people, across over 100 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.



Being a Grant Thornton client

Grant Thornton is characterised by committed individuals who have our clients' best interests at heart. We work in teams to provide our clients with good, hands-on advice that is easy to understand and act on.

We are market leaders supporting privately held businesses, but also help many large and listed clients. Hence, you can rely on Grant Thornton supporting you through your company's whole growth journey – from startup to exit.

As a Grant Thornton client you will meet with the responsible partner or account manager more than you normally would elsewhere. You will always have access to the person responsible for your account who will make sure you are provided the best competence that sits with our experts. In our advice we combine our knowledge with the experience of having met similar situations before, so that your company can grow and develop to its best.



"Act on opportunities, minimise risk"

In order for you to act on opportunities and minimise risk, we share our knowledge through seminars. You can also subscribe, free of charge, to our e-newsletters and our magazine Target, that features hot topics for companies and entrepreneurs. Since 2010, Grant Thornton has had the highest customer satisfaction score among the largest firms in our industry according to Svenskt Kvalitetsindex. We are now implementing Client Voice – a bespoke Grant Thornton tool – to even further improve our customer satisfaction.



Industry focus

Grant Thornton focuses on certain industries in order to build cutting edge competence as well as getting a better understanding for our clients' businesses. The objective is to add additional value to these industry clients.

Value adding activities include industry specific seminars, e-newsletters and surveys, which give insights about challenges and opportunities within the sectors.

Visit grantthornton.se to find out more about the specialist support we provide to these industries:

- real estate & construction
- healthcare
- not for profit organisations and foundations
- private equity

Working at Grant Thornton

New career paths are constantly created for accountants, advisors and leaders in a growth company like Grant Thornton. The focus on entrepreneurial business has founded a business culture that also attracts qualified accountants and consultants working for our larger competitors. At Grant Thornton they get access to specific and targeted training programs that help them advance in their careers without changing their target focus. This positive spiral strengthens our client offerings, our growth and our business culture even further. Grant Thornton also has accountants and consultants working for large and listed companies. This is important from a knowledge and experience perspective as we need to be able to deal with all sorts of questions that a dynamic and growing company might have. Grant Thornton is also often asked for independent advisory services for companies where we are not serving as auditors, and has cutting edge expertise in a number of specialist areas.

Business culture

Our business culture and values unite Grant Thornton employees in Sweden and internationally. Our global CLEARR values guide our behaviours and are important prerequisites to delivering services focusing on customer value and quality.



"Grant Thornton is recognised as one of the the world's 50 most attractive employers"



Collaboration

Grant Thornton team up to give clients the best services and to develop our own company. Here one thousand Grant Thornton employees work together in a workshop building the foundation of Grant Thornton's CSR strategy.





Leadership

Grant Thornton inspires and motivates. Here we share our best advice to entrepreneurs in growth related matters at Di Gasell, for which Grant Thornton is one of the main sponsors.





"Grant Thornton has been selected Career Company 2013 by di.se "Your Career", that yearly nominates Sweden's most interesting career companies"



"Grant Thornton is industry best 2013 in Universum's survey "Sweden's Best Empolyer"

Excellence

Grant Thornton works continuously trying to exceed our clients' expectations. During the period 2010-2013 we've had the highest customer satisfaction score among the largest firms in our industry and are regularly awared prizes for our services.





Agility

When new legislation or regulations affect entrepreneurs Grant Thornton is there offering immediate advice, informative seminars, newsletters etc. Internally we have a flat organisation with fast decision paths.



R

Respect

Grant Thornton is characterised by a warm business culture and respect towards clients as well as employees. Here our CEO Peter Bodin greets company employees at the finish line of a 5 k race where we ran or walked to raise money for the charity Hand in Hand. 79 400 SEK was donated to Hand in Hand as a result.





Responsibility

Grant Thornton's vision is to contribute to a prosperous business economy. As an example we support women entrepreneurs and business leaders through our women's networks at 16 locations. In the picture, Lena Olving receives the Gabrielsen Award 2012 – an award with an ambition to get more women chairs of boards. Grant Thornton is a main sponsor of the Gabrielsen Award.



Our services

Audit

The foundation of an audit is to conduct an independent review of a company's business and finances to build trust for employees, customers, lenders, investors, suppliers and authorities. Companies and organisations constantly have to deal with new legislation and it's good to know that Grant Thornton's auditors go through extensive training every year to keep upto-date with any changes. By focusing on entrepreneurial business we are probably the industry's strongest audit firm within this particular segment. But we also have staff specialised in the audit of listed companies, public companies as well as not for profit organisations and foundations.

Auditors for Nasdaq OMX

Grant Thornton are selected auditors

for the Swedish Stock Exchange Nasdaq OMX. As such we determine if a company that wants to get listed has the right prerequisites to fulfil the IPO requirements, so that the company's stocks can get approved for trading.

PCAOB

Grant Thornton has been registered with the Public Company Accounting Oversight Board (PCAOB) since 2007. The PCAOB is a department within the US Securities and Exchange Commission (SEC) and registration is a requirement for any company auditing subsidiaries of US incorporated companies.

Outsourcing & Payroll

Grant Thornton has a fast growing outsourcing and payroll service that helps clients by handling all, or parts of their finance function, including payroll, leaving our clients free to focus on their core business. Our consultants make sure owners and management teams get relevant information, so that they can develop their companies. We also provide taylor-made and relevant reports from ERP systems. In addition our consultants act as professional sounding boards to CFOs and support them in their work.

The Web office

Through the Web Office – Sweden's most secure portal for web-based financial management – clients and Grant Thornton consultants work in the same system, handling everything from electronic invoices, time, travel and expense accounts, to bookkeeping and reporting. Clients enjoy maximum flexibility and decide for themselves to what extent they want to outsource

different tasks to Grant Thornton. You are welcome to read more about the Web office at grantthornton.se.

Tax

Grant Thornton has more than 70 tax consultants, supporting clients across common tax areas as well as specialists who have leading expertise within their particular tax areas. Grant Thornton has tax consultants at most of our offices and we are constantly increasing our local services to our clients. We also have tax experts who are tied to certain industries such as real estate, the not-for-profit sector etc. By cooperating closely with our colleagues in Grant Thornton member firms around the world, we can assist companies with their tax matters in more than 100 countries. Our tax consultants deal with all forms of advice regarding tax planning and legal services,

"You need reliable facts to make the correct decisions"

including domestic and international matters as well as questions in connection with the Companies Act. Our tax specialists also assist foreign clients with refund of Swedish VAT and act as their VAT representative in Sweden. Transfer pricing issues and expatriate tax are other common areas where we assist international clients.

Advisory

Corporate Finance

Our team of advisors are leading providers of corporate finance services involving entrepreneurial businesses. We offer M&A, transaction advisory and forensic services such as expert opinions, dispute valuation and damage calculations. We also have specialists performing company valuations as well as valuations of patents, brands or other intellectual

properties. With our extensive experience of international transactions we support Swedish as well as foreign companies. Our report, 'Dealtracker', gives insights into Swedish company transactions and our Heathcare report focuses on the opportunties and challenges in the private healthcare sector.

Swedish GAAP and IFRS

At Grant Thornton we have leading accounting expertise specialising in the different accounting standards, Swedish GAAP as well as IFRS. When changes are made within these accounting standards, companies have to adapt to the new regulations by introducing new routines as well as building internal competence. Grant Thornton offers support in this process, including providing literature and seminars.

Business advisory

All business leaders are sometimes faced with situations requiring tough decision making, sometimes even in areas where you have no previous experience. Whether you want to improve the internal infrastructure, or are trying to make your business more efficient after a merger or acquisition, you need reliable facts to make the correct decisions. Grant Thornton's certified business advisors, who you will find at all our offices, help you plan, prioritise and execute important business strategies. Among our most common areas of advice you'll find: business analysis, governance, business planning, change of ownership, industry and competitor analyses.

Business Risk Services

Today companies and organisations need to live up to higher demands on their internal control systems. Grant Thornton's BRS team give advice so that companies can handle their strategic, financial and technical risks, e.g. by establishing internal controls or using IT more effectively. Efficient risk management can improve a company's reputation as well as its profitabilty.





Contact us

Grant Thornton has offices in strategic locations all over Sweden. At www.grantthornton.se you will always find information about each office and contact details. Please contact an office near you.

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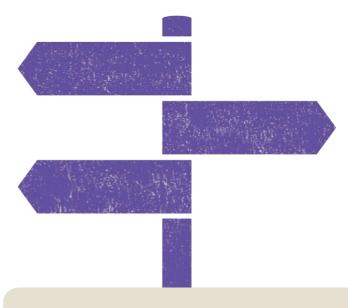
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Find the right expertise

To contact our industry specialists, please visit **www.grantthornton.se/branscher**, where you will find contact persons for each of our industry groups.

Also available on our website are contact details for our service line leaders.



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