

# Code of conduct – suppliers

We are working to create a healthy business climate in Sweden. A long-term perspective and responsible business are essential for our future and for us to contribute to prosperous business. This is essential for our success. The aim of this code of conduct is to ensure that we and our suppliers work together to achieve sustainable development.

Our business operations are characterised by responsibility, and shall be carried out in a socially, ethically and environmentally appropriate way. This means that we show respect for people, society and the environment, taking a preventive and long-term approach in our work. We have drawn up this code of conduct for our suppliers, and expect our suppliers to work in accordance with the same values as Grant Thornton.

## **Grant Thornton's starting point**

Grant Thornton has supported the UN's Global Compact since 2015. In order to clarify our undertakings, this code of conduct is based on the ten principles of the Global Compact. Products and services delivered to Grant Thornton shall be produced under conditions that comply with:

- The UN's Universal Declaration of Human Rights
- The UN Convention on the Rights of the Child
- The ten principles of the UN's Global Compact
- The OECD Guidelines for Multinational Enterprises
- The ILO Conventions on rights at work

Grant Thornton requires its suppliers to carry out their operations in a responsible manner. It is important that Grant Thornton's supplier chain does not act in a way that contravenes the principles of this code of conduct.

Suppliers who provide products or services to Grant Thornton must follow all legislation and regulations that apply to their operations, and must place corresponding requirements on their own suppliers. Grant Thornton expects suppliers and their subcontractors to comply with this code of conduct, even if it requires a higher standard than that required by national legislation or regulations. This code of conduct shall be applied within all the supplier's operations, including manufacturing, delivery, sales and support.

At Grant Thornton's request, the supplier shall confirm which companies act as subcontractors in relation to Grant Thornton, and shall complete and provide specific documentation confirming the supplier's position on issues relating to responsibly run operations.

**Human rights**

Grant Thornton expects the supplier to respect all internationally recognised human rights, and to strive to comply with these principles.

**Working norms****Antidiscrimination practices**

Grant Thornton encourages diversity, and expects the supplier to treat all employees with respect and dignity.

All forms of discrimination based on partiality or prejudice are forbidden, such as discrimination based on gender, transgender identity or expression, ethnic origin, religion or other declaration of faith, political or philosophical opinion, pregnancy, parenthood, disability, sexual orientation or age.

Grant Thornton requires that employees with the same qualifications, experience and performance will receive equal pay for equal work in comparison with others carrying out the same work under similar working conditions.

**Child labour**

The supplier commits to ensure that no child labour – as defined in the ILO convention – occurs within its operations, and shall work to ensure that no child labour occurs within its subcontractors' operations either.

**Forced labour**

No forced or compulsory labour may be applied, and employees are free to leave their employment after an agreed notice period, in accordance with national legislation or agreements. The employer may not require an employee to leave money or identity papers as a deposit in order to be employed.

**Minimum pay**

Pay for normal working hours, overtime work and other overtime pay shall correspond at least to the higher of the minimum amounts stipulated by law or such remuneration as is normally applied within the supplier's industry. Illegal, unauthorised or disciplinary salary deductions are not permitted.

**Working hours**

The supplier shall comply with applicable national legislation and industry standards regarding working hours and public holidays.

**Health and safety in the workplace**

The supplier shall, as a minimum, comply with applicable legislation and provisions regarding the working environment and working conditions. The supplier shall prioritise workers' health and safety. The means, among other things, that the supplier shall ensure that appropriate protection is used, that used equipment and buildings are safe, and that hazardous substances and hazardous waste are dealt with in a safe manner. There should also be clear rules and procedures for health and safety in the workplace, and these must be complied with.

If the supplier provides employee accommodation, this shall be safe and hygienic, and shall provide sufficient space for personal privacy.

### **Anti-corruption work**

The supplier shall follow applicable anti-corruption legislation and good practice within this area. Companies should not offer benefits or compensation that contravene legislation or are incompatible with good business practice. Nor may employees accept payment from third parties that could influence – or be perceived to influence – the objectivity of business decisions.

### **The environment**

Our business aims to limit negative environmental and climate impact through the use of products and processes, and by complying with environmental legislation and regulations. Where appropriate, Grant Thornton requires suppliers to have drawn up policies and to carry out training in order to promote a sustainable environment and to minimise negative environmental impact. Grant Thornton also requires these policies to be complied with.

The supplier's policy documentation should, where appropriate, include at least a description of how the supplier has ensured in applicable cases that the services or products provided by the supplier:

- have as little environmental impact as possible and the lowest possible consumption of resources when they are manufactured, transported, used, consumed or ultimately destroyed,
- are not harmful to users, and
- do not contain chemicals which are not approved in accordance with the REACH Regulation.

Grant Thornton also requires the supplier, where appropriate in view of its operations, to have drawn up an environmental declaration. This environmental declaration shall be provided to Grant Thornton on request.

### **Compliance and control**

It is incumbent upon the supplier to work in accordance with Grant Thornton's code of conduct for suppliers in its operations. Grant Thornton reserves the right to request documentation and/or carry out audits to ensure compliance with this code. If the supplier deviates from the code, and if improvements are not made within an agreed period, Grant Thornton may terminate the business relationship.

We hereby confirm that we understand, accept and will follow Grant Thornton's code of conduct for suppliers.

Name of company

Signature

Place and date

Name (printed)