



Employee and Work Environment Policy

Adopted by the Grant Thornton Sweden AB Board of Directors 25 August 2026

Valid from 1 September 2026

Policy owner: Chief People & Culture Officer

Information classification: Open

1. Introduction and purpose

The *Employee and Work Environment Policy* of Grant Thornton Sweden AB and its subsidiaries ("Grant Thornton"), together with the *Code of Conduct*, our success factors and other governing documents, shall contribute to the success of the companies and the achievement of their goals. The purpose of the policy is to ensure compliance with legal requirements, underpin the companies' strategy and vision and contribute to employee commitment and involvement by establishing principles relating to employee issues and the work environment at Grant Thornton. The policy is an important part of the companies' quality, risk, compliance and sustainability management. At Grant Thornton, we care about our employees and require that everyone treats each other with consideration and respect. A prerequisite for ensuring success as a company and achieving our goals is the commitment and involvement of our employees and their understanding of how to participate in, contribute to and act in the context of our business activities and the success of these.

2. Scope

Pursuant to decisions made by the respective Board of Directors, this policy applies to all persons who work for or on behalf of Grant Thornton Sweden AB and its subsidiaries, including employees, trainees and, where applicable, external consultants. All of these are referred to as employees in governing documents.

The policy shall be applied in the same way across all subsidiaries after implementation, while ensuring applicable local legislation and relevant regulatory frameworks are also taken into account. In cases in which binding local legislation or regulations necessitate exceptions to this policy, such exceptions require the approval of the policy owner.

The "Supplier Code of Conduct" applies to suppliers and other partners.

Roles and responsibilities are described at an overall level in Grant Thornton's Governance framework.

Focus areas in this policy

- Attracting and recruiting talent
- Leadership and culture
- Learning and development
- Salaries and benefits
- Diversity and inclusion
- Health and wellbeing
- Employee involvement

3. General regulatory compliance

Grant Thornton shall comply with all the applicable laws of the countries and jurisdictions in which the companies operate, as well as, to the extent applicable, the standards and international guidelines relating to the areas covered by this policy, including standards issued by Grant Thornton International Limited (“GTIL”).

Grant Thornton shall respect internationally recognised standards relating to human rights and working conditions. Involuntary, forced or child labour in any form is unacceptable throughout Grant Thornton’s value chain.

4. Training, guidance and awareness-raising activities

Grant Thornton shall act to ensure that all employees are aware of this policy. Training, guidance and communication activities shall be relevant and tailored to the specific roles and organisational affiliations. The implementation of training activities shall be monitored and assessed quantitatively and qualitatively.

5. Fundamental principles regarding employees and the work environment

The following principles are defined relating to employee and work environment / health and safety issues.

5.1. Attracting and recruiting talent

In order for Grant Thornton to be able to realise the companies' strategy, we need to attract and recruit employees with the right skills. A prerequisite for succeeding in this regard is that we work in a structured, professional and long-term manner with our recruitment efforts and our employer brand.

Our recruitment processes shall be characterised by equal treatment, gender equality and diversity; this shall be achieved by ensuring that all candidates are assessed in an open-minded and equal way based on our assessment criteria, and we shall strive to provide a positive candidate experience. As part of Grant Thornton's systematic work with security, we carry out background checks to ensure the suitability of candidates before offering employment contracts or contracts for consultancy engagements.

5.2. Leadership and culture

Leadership is prioritised at Grant Thornton and our managers and leaders shall provide inspiration and communicate a clear strategic direction. All employees are expected to perform self-leadership and build trust within our teams and between each other. Self-leadership, leadership, management and partnership are four elements that are all equally important in the companies and shall be continuously enhanced and developed further.

Managers and employees are expected to contribute to ensuring that the business complies with the quality requirements that are defined. Grant Thornton's culture is one of our strengths, and we shape it together every day. The basis of our culture and behaviour is formed by our Code of Conduct and our success factors. They apply to all our employees and guide us in our daily work to help us achieve our goals and build the type of company we want to hand over to the next generation.

5.3. Learning and development

Continuous learning and having the right skills are essential to the success of Grant Thornton. All employees shall be given the opportunity to contribute, grow and develop in the best possible way. Grant Thornton shall work with strategic skills development to ensure that all employees have the right skills to cover the needs of the business and achieve its goals in both the short term and long term.

All new employees at Grant Thornton, regardless of their experience, background or position, shall undergo onboarding, during which they are introduced to the companies, the workplace and the required tasks and duties. Onboarding shall ensure that all new employees are given the best possible conditions to perform their work successfully, feel confident in their role and enjoy working for the companies.

Skills development at Grant Thornton shall be based on the applicable legal and market-oriented requirements, the industry's requirements regarding quality and professional ethics, the objectives of the business, the nature of the position and type of work, and the employee's individual needs regarding skills and development. The companies shall promote continuous learning and knowledge-sharing and strive to pursue a modern way of learning. All employees have a responsibility to develop their skills and knowledge, by utilising the development opportunities that are offered and sharing their skills and experience with others.

5.4. Salaries and benefits

Grant Thornton aims to offer all its employees an attractive and competitive remuneration package that supports our strategy and culture. Remuneration packages consist of, for example, salary, benefits, occupational pension and other insurance policies and conditions, which aim to make it possible for the companies to attract, motivate and retain employees.

Grant Thornton applies individual and differentiated salaries based on the skills, performance and responsibilities of employees, and market salary levels. Salaries shall be objectively justifiable and not discriminatory. Furthermore, salaries shall stimulate our employees to pursue further development and reward performance that leads to the achievement of our goals.

Our remuneration packages shall, to the greatest extent possible, provide employees with security, flexibility and choice, as well as good insurance coverage. Furthermore, our remuneration packages shall promote sustainable growth in society and fulfil our sustainability requirements in relation to environmental, social and economic aspects. We shall enable and encourage our employees to make sustainable choices in areas such as benefits and occupational pensions.

5.5. Diversity and inclusion

At Grant Thornton, the equal value of all people is a given. Our workplace shall be characterised by an inclusive culture featuring respectful interaction, open and non-hierarchical collaboration, and consideration of each other.

We strive to be an organisation characterised by equality and diversity, with this encompassing all employees and management, as well as the Board of Directors. We are convinced that the diverse range of skills, experiences and perspectives of all our employees are needed to drive development and create value in our operations. We embrace differences and help each other develop and thrive, both individually and as a group.

All employees shall have equal opportunities based on their individual circumstances, regardless of gender, transgender identity or expression, ethnic or cultural background, religion or other beliefs, disability, sexual orientation, age, pregnancy or family situation. Discriminatory, derogatory and offensive behaviour in terms of words, attitude or deeds are completely unacceptable. Our approach to and work with diversity, inclusion and equal treatment are integrated into all our employee processes. All our employees shall have the same rights, responsibilities and equal opportunities to develop, contribute and thrive with us.

5.6. Health and wellbeing

Grant Thornton shall promote a good physical, organisational and social work environment based on well-functioning and systematic health, safety and work environment measures, clear leadership that generates confidence and trust, and good working conditions. The goal of Grant Thornton's management of the work environment is to promote health and wellbeing and prevent illness, thereby resulting in employees being of the opinion that Grant Thornton offers conditions that enable a sustainable working life and good level of performance, with a long-term perspective.

The work environment management shall be conducted in accordance with applicable legislation and integrated into relevant operational processes. The Chief Executive Officer and the Corporate Management Team have the overall responsibility for leading, planning and monitoring management of the work environment. Managers and employees have a shared responsibility for creating a good and safe work environment. The companies shall work proactively to identify and manage risks to health and to prevent ill-health and shall also ensure relevant support and adjustments where necessary.

Grant Thornton shall be a workplace that does not have alcohol-, drug- or gambling-related problems among its employees, that could affect the work environment, safety or work performance. Employees who are under the influence of alcohol or drugs at the workplace can put themselves and their colleagues at risk. If alcohol, drug or gambling problems are identified, Grant Thornton shall offer appropriate support, in accordance with the applicable legislation and internal guidelines. Our basic approach is that such issues must cease and that it shall be made possible for employees to retain their full working capacity. When providing corporate hospitality, alcohol shall only be consumed in moderation.

At Grant Thornton, we strive to ensure that our employees feel safe at work, by actively preventing and minimising the risks of threats, violence, bullying, harassment and other offensive behaviour. Grant Thornton shall have relevant instructions and procedures, and take any other measures required to protect employees from threats, retaliation or other hostile or offensive acts. Furthermore, safety shall be considered during business trips and when work is performed outside the companies' premises. Relevant emergency, fire and security procedures shall be in place at each office.

5.7. Employee involvement

At Grant Thornton, employees shall be given the opportunity and encouraged to contribute to and influence the shaping of their work situation and the development of the companies. This is done through various forms of dialogue, information, collaboration and involvement among employees, managers and senior management. Employee participation and influence create the conditions for ensuring commitment, a good work environment and better operational results.

The companies shall encourage good cooperation between employers and employees by providing structures and conditions that facilitate constructive dialogue, the sharing of information and the handling of matters relating to the business operations and work environment. This takes place in collaboration with employee/employer representatives and forums for enabling employee co-determination.

6. Compliance and monitoring

The policy owner is responsible for ensuring satisfactory implementation of the policy, which includes:

- Developing more detailed rules regarding the content of the policy, in accordance with the purpose and aim of this policy;
- Communicating details about the policy and its underlying governing documents to ensure good knowledge about them among employees;
- Monitoring compliance with the policy and its underlying governing documents in a satisfactory manner;

- Where applicable, ensuring in the event of irregularities or serious deviations from the policy the taking of legal or disciplinary action, or assisting with this; and
- Taking the corrective actions and performing the reporting necessary to fulfil the purpose and intent of the policy.

Each respective Head of is ultimately responsible for creating awareness of the policy and for monitoring compliance in their particular business area. The respective Head of Corporate Functions has the corresponding responsibility.

All Grant Thornton employees are expected to comply with the adopted policy and to inform their immediate manager or the policy owner of any non-conformities relating to the policy. Alternatively, it is possible to submit reports via our whistleblowing function.

7. References

The policy is supplemented by underlying instructions that contain more detailed rules regarding employee and work environment issues.

8. Version history

Version	Date	Comment
1.0	15/01/2024	First version of the policy.
1.1	22/11/2024	Annual review and minor updates.
1.2	14/11/2025	Annual review and minor changes and additions; new sentence in section 5.1 about background checks. Clarification in section 5.6 that emergency, fire and security procedures shall be in place at each relevant venue.
2.0	25/08/2026	Update relating to legal structuring of operations