Employee and Work Environment Policy

Adopted by the Grant Thornton Board of Directors 11 December 2025

Valid from 1 January 2026

Policy owner: Chief People & Culture Officer

Information classification: Open

1. Introduction and purpose

Grant Thornton Sweden AB's ("Grant Thornton") *Employee and Work Environment Policy*, together with *the Code of Conduct*, our success factors and other governing documents, shall contribute to the company's success and the achievement of its goals. The purpose of the policy is to ensure compliance with legal requirements, underpin the company's 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 company's 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

The policy applies to all persons working at or for Grant Thornton, including employees, trainees and (where applicable) external consultants, who are referred to as employees in the governing documents. Each employee is individually responsible for reading, understanding and complying with this policy. The "*Supplier Code of Conduct*" applies to suppliers and other partners. Roles and responsibilities are described in an overarching way in the Grant Thornton 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

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3. General regulatory compliance

Grant Thornton shall comply with all the applicable laws of the countries and jurisdictions in which the company operates, as well as, to the extent applicable, 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

For Grant Thornton to be able to realise the company's 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 management, 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 of leadership that are all equally important in the company and shall continuously be developed.

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Leaders as well as 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 company, 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 company.

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 company 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's 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 company 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 best 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 that is non-hierarchical and based on consideration of and respect for each other.

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We shall be a workplace with equality and diversity, right through from junior employees to board level. We are convinced that the collective and diverse skills and perspectives of all our employees are needed to promote and achieve development and improvement in our organisation. We embrace differences and help each other develop and thrive.

All employees shall be given 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 or parenthood. Demeaning or offensive behaviour in terms of words, attitude or deeds are completely unacceptable. Our view in this regard is integrated into all our employee processes, and all our employees shall have the same rights, responsibilities and equal opportunities to develop 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, systematic health and safety measures, clear leadership that builds 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 experiencing that Grant Thornton offers conditions that enables a long-term sustainable performance and working life.

The management of the work environment, including health and safety measures, shall comply with current legislation and be integrated into relevant processes. The CEO and Corporate Management Team have the overall responsibility for leading, planning and monitoring the management of the work environment. Managers and other employees all have a responsibility to create a good working environment. We shall act proactively if there is a risk of ill health, take measures to avoid ill health and ensure the provision of rehabilitation if necessary.

Grant Thornton shall be a workplace free from substance and gambling abuse. Employees who use or are under the influence of alcohol or drugs in the workplace put themselves and their colleagues at risk at work. If alcohol, drug or gambling problems are identified, Grant Thornton shall provide appropriate support. Our basic approach is that such harmful activities must cease and that it shall be made possible for employees to retain full working capacity. During business representation or entertaining, alcohol may 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 and harassment. Grant Thornton has defined instructions and procedures, and takes any other necessary measures, to protect employees from threats, retaliation or other hostile acts. Safety shall also be considered when employees are travelling on business. Emergency, fire and security procedures shall be in place at each of our offices.

5.7. Employee involvement

At Grant Thornton, employees are given the opportunity and are encouraged to contribute to and influence the shaping of their work situation and the development of the company. This is done through various forms of dialogue and collaboration between employees, managers and the company management. This employee involvement lays the foundations for employee commitment, job satisfaction and performance.

The company shall also enable good interaction between the employer and employees, by providing the structure and conditions required to promote a good dialogue and management of employee issues, together with employee representatives and our reference group.

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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 business area manager is ultimately responsible for creating awareness of the policy and for monitoring compliance in their 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 record

Version	Date	Comment
1.0	02.03.2026	First version of the policy in English.

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