



Quality Policy

Adopted by the Grant Thornton Board of Directors 11 December 2025

Valid from 1 January 2026

Policy owner: Chief Quality & Risk Officer Information

classification: Open

1. Introduction and purpose

Grant Thornton Sweden AB's ("Grant Thornton") *Quality 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 increase quality, ensure compliance with legal requirements and underpin the company's strategy and vision by promoting an internal culture characterised by quality and a high level of awareness regarding everything we do. Quality is a crucial element of Grant Thornton's business activities. Good risk management, regulatory compliance, impartiality and independence are fundamental factors with regard to conducting our business activities with a high level of quality. This means that all employees have a shared responsibility to be compliant with the company's quality management system and its associated guidelines and processes, thereby striving to achieve high quality in everything we do.

A fundamental prerequisite in enabling us to fulfil the high demands and expectations placed on Grant Thornton as a company is ultimately that partners, members of the Board of Directors and the Corporate Management Team, and managers in general, demonstrate through their actions the importance of quality in everything we do. The policy is an important part of the company's quality, risk, compliance and sustainability management.

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. 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

- Roles and responsibilities for
- Handling of quality deficiencies and risk behaviours
- Internal control of engagement quality
- Monitoring of quality management

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 and other requirements issued by Grant Thornton International Limited (“GTIL”).

4. Training, guidance and awareness-raising activities

Grant Thornton shall strive to raise awareness about the content of the policy among its employees. Training, guidance and communication activities shall be relevant and tailored to the specific roles and organisational affiliations. The effectiveness of the activities shall be monitored.

5. Fundamental quality management principles

Grant Thornton’s quality management is based on the International Standard on Quality Management (ISQM) and the Grant Thornton Global Quality Framework. The purpose of our quality management is that we as a company make sure that our corporate governance model ensures quality in everything we do, that we achieve our quality objectives and that we meet our stakeholders’ requirements and expectations with regard to what we provide as a supplier.

Grant Thornton shall apply a risk-based approach when designing, implementing and utilising the components of and processes in our quality management system. In this context, key areas include the roles and responsibilities for quality management, various forms of monitoring and follow-up, and an ambition to achieve continuous development and improvement.

5.1. Roles and responsibilities for quality management

The Board of Directors has the ultimate responsibility for quality management in the company and shall evaluate the quality management system at least annually to determine whether or not the objectives of the quality management system are being achieved and to assess whether or not there is a need to strengthen the quality management and/or business operations and make them more efficient. In the context of this assessment, the Board of Directors shall also evaluate the performance of the CEO and evaluate its own performance by means of a self-assessment.

The Board of Directors has delegated operational responsibility for Grant Thornton’s quality management to the CEO, who is accountable to the Board for ensuring the implementation of an appropriate level of quality management. Detailed rules regarding the CEO’s responsibilities shall be defined and adopted by the Board of Directors.

5.2. Managing quality deficiencies and risk behaviours

As an auditing and consulting firm, Grant Thornton is subject to extensive quality requirements that are crucial for generating the confidence we want our clients and other stakeholders to have in the services we provide. In addition to the internal rules that each business area adopts in order to achieve a high level of quality in our engagements and other deliverables, there shall be internal rules and processes that clarify how to handle any quality deficiencies that are identified.

5.3. Internal control of engagement quality

Grant Thornton's internal control of engagement quality forms part of the company's efforts to ensure that the employees comply with professional standards and applicable legal and regulatory requirements and deliver the required level of confidence. Grant Thornton's Quality Panel is responsible for carrying out the checking of engagements and compiling and reporting the results.

5.4. Monitoring of the quality management system

An activity for ensuring quality and also compliance with agreed quality management procedures is monitoring and following up the quality management measures.

The Chief Quality & Risk Officer (CQRO) is responsible for the monitoring that is carried out at least annually by the Quality & Risk Office (QRO), in accordance with existing internal instructions designed for that purpose. The results of the monitoring, including an assessment of how well the quality management system is working, shall be reported to the Board of Directors and the CEO. If necessary, the assessment shall be supplemented by suggested actions.

The person with operational responsibility for quality management shall appoint an independent party each year to oversee the monitoring and action process carried out by the QRO. The aim of this is to determine whether or not the monitoring and action process is fit for purpose.

The person with ultimate responsibility for the quality management system shall ensure that an annual evaluation of the quality management system is carried out, to ensure that the objectives of the quality management system are achieved (see also above in 5.1).

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 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 quality issues.

8. Version record

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