

Code of Conduct for Suppliers

This code was adopted on 31 January 2025

Valid from 2 June 2025

Last updated on 28 August 2026

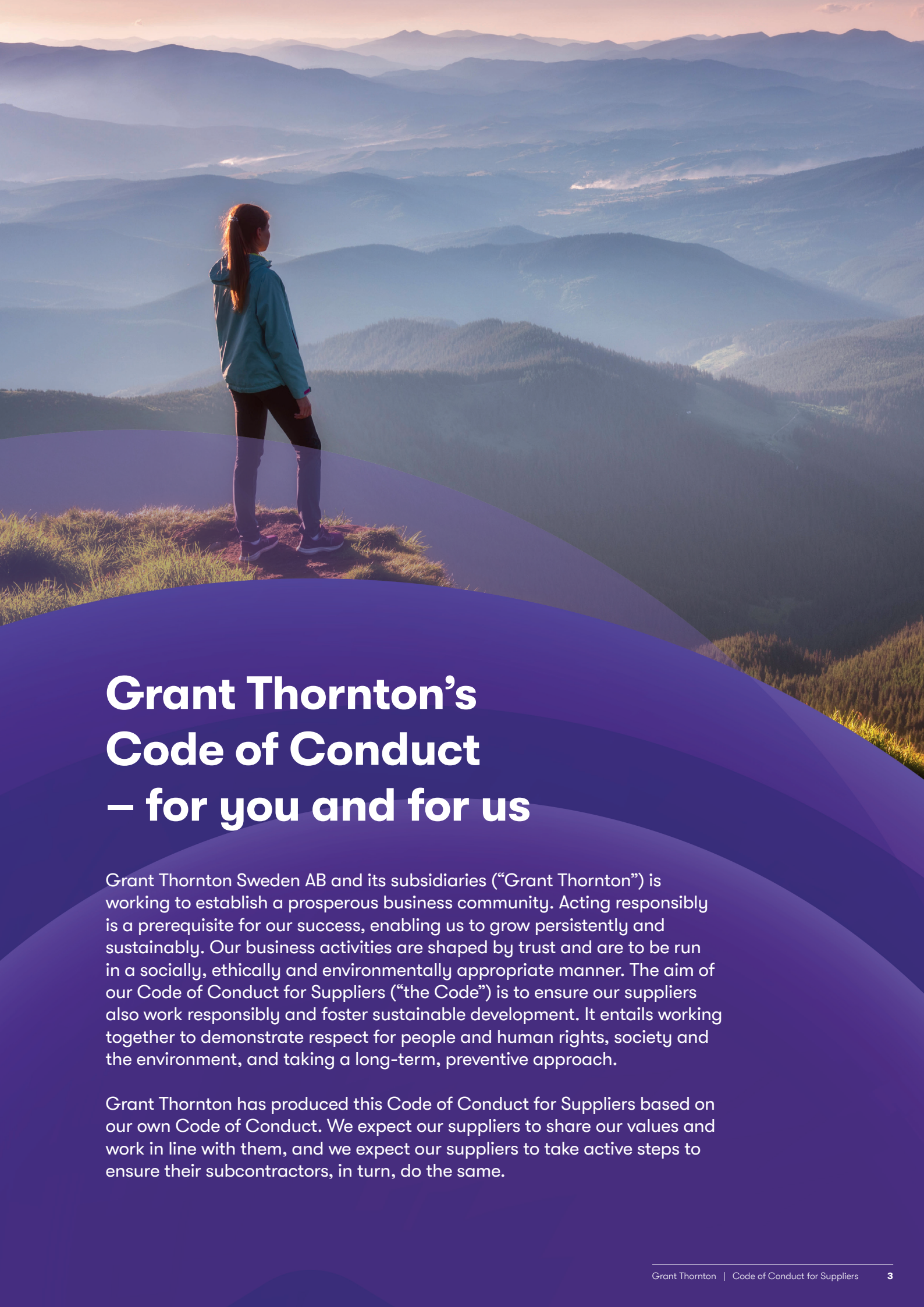


Into the future – together

“Our ambitious goal is to create value for customers by taking a holistic approach to environmental, social and economic sustainability, and to act responsibly throughout the value chain. In this endeavour, we need to collaborate with suppliers who not only share our ambition but also are able to deliver on our requirements.”

Henrik Johansson, CEO





Grant Thornton's Code of Conduct – for you and for us

Grant Thornton Sweden AB and its subsidiaries (“Grant Thornton”) is working to establish a prosperous business community. Acting responsibly is a prerequisite for our success, enabling us to grow persistently and sustainably. Our business activities are shaped by trust and are to be run in a socially, ethically and environmentally appropriate manner. The aim of our Code of Conduct for Suppliers (“the Code”) is to ensure our suppliers also work responsibly and foster sustainable development. It entails working together to demonstrate respect for people and human rights, society and the environment, and taking a long-term, preventive approach.

Grant Thornton has produced this Code of Conduct for Suppliers based on our own Code of Conduct. We expect our suppliers to share our values and work in line with them, and we expect our suppliers to take active steps to ensure their subcontractors, in turn, do the same.



Grant Thornton's principles

Grant Thornton supports the Ten Principles of the UN Global Compact. They form the basis for this Code of Conduct, making our commitment to these principles clear. Products and services supplied to Grant Thornton must therefore be produced under conditions compatible with the Ten Principles of the UN Global Compact. This Code of Conduct for Suppliers is based in particular on the following principles of the UN Global Compact, along with other international standards:

- UN Declaration of Human Rights,
- UN Convention on the Rights of the Child,
- OECD Guidelines for Multinational Enterprises,
- ILO Conventions on labour rights,
- UN Convention against Corruption.

Grant Thornton requires its suppliers to conduct their business in a responsible manner and expects its supply chain to comply with the principles of this Code of Conduct. The Code of Conduct must be applied in all the supplier's activities, including manufacturing, supply, sales and support.



General legal compliance, quality and management systems

All suppliers providing goods and services to Grant Thornton must comply with the relevant laws, ordinances, regulations and standards in force applicable to the supplier's business in the countries in which the supplier operates. In the event of a discrepancy between the Code and applicable legislation, the stricter rules shall prevail.

The supplier must utilise adequate and proportionate quality management systems and internal governance (including governing documents) and controls to ensure and monitor its own and its supply chain's compliance with the Code (or its own equivalent standards). The supplier must have methods in place for continuous improvement and procedures for managing non-compliance, and it must be possible for employees to report misconduct without any risk of reprisals.

Focus on people

Suppliers must respect and foster internationally recognised human rights, both within their own operations and in the supply chain. The supplier must ensure that it is not complicit in human rights abuses, directly or indirectly. This also includes the supplier neglecting to perform checks regarding human rights violations or benefiting from violations perpetrated by a third party. The supplier must have procedures in place to assess the risk of its activities contributing to human rights violations. The supplier must take responsibility for its impact on neighbouring communities.

Human rights



Anti-discrimination

Grant Thornton encourages diversity and requires suppliers to treat all employees with dignity and respect. Any form of discrimination based on bias or prejudice is prohibited. Grant Thornton expects employees with the same qualifications, experience and achievements to receive equivalent pay for equivalent work in comparison to others performing the same work under similar working conditions.



Child labour

The supplier certifies and undertakes to ensure that child labour does not occur, either in its own operations or in those of its subcontractors. This includes not employing workers under the age of 15 or the minimum age applicable under national legislation, whichever is higher.



Forced labour

Forced or compulsory labour must not be utilised and all forms of modern slavery must be counteracted. Employees must be free to terminate their employment after an agreed period of notice, in accordance with national legislation or contract. The supplier must not require employees to deposit money or identity documents as a condition of employment.



Minimum salary and working hours

Salaries for normal working hours, overtime and other overtime payments must be at least the minimum amounts prescribed by law or such remuneration as is normally applied in the supplier's industry, whichever is higher. Unlawful, unauthorised or disciplinary salary deductions are not permitted. The supplier must comply with applicable national legislation and industry standards regarding working hours and public holidays, as well as statutory social insurance cover.



Health and safety in the workplace

As a minimum, the supplier must comply with applicable laws and regulations regarding the work environment and working conditions. The supplier must prioritise the health and safety of employees, and clear rules and procedures for occupational health and safety must be in place and adhered to. This includes the supplier ensuring that appropriate protection is used, that equipment and buildings are safe and that hazardous substances and waste are managed safely. If the supplier provides housing for employees, it must be safe, hygienic and allow for privacy.

Reduced climate impact

Environmental protection legislation must be complied with. The supplier must have procedures for identifying, measuring and monitoring the significant environmental impacts of its products and services in a systematic manner. This will result in continuous improvement of environmental performance from a lifecycle perspective. It includes setting measurable environmental and climate targets. The supplier must endeavour to reduce the climate impact of digital storage.

Climate and environment



Transport

The supplier must select the most resource-efficient mode of transport in terms of climate impact, time and cost. Transport must be environmentally friendly. Lorries used must have achieved the highest green rating. Diesel should be avoided where possible and replaced with fossil-free fuels.



Chemicals management

For suppliers who use chemicals in their operations, the use of chemicals must be continuously monitored and evaluated so as not to harm humans or nature.



Resource consumption

The supplier must endeavour to use water resources in a sustainable manner by measuring water consumption and reducing it where possible. This means taking measures to protect marine ecosystems from pollutants and damage, including minimising the discharge of hazardous substances into the water.

The supplier must endeavour to ensure natural resources are used efficiently and in moderation. This can be achieved by the supplier working to optimise the use of raw materials, increase recycling, reuse materials and reduce the need for virgin raw materials.

The supplier must strive to protect and support biodiversity by minimising its impact on natural habitats and using resources sustainably.



Waste management

The supplier must endeavour to ensure that waste is stored, managed, transported and disposed of in a manner that protects the health of employees, people in adjacent communities and the environment.



Responsibility in all respects



Anti-money laundering and terrorist financing

The supplier must take measures to prevent and avoid its company being used for, or associated with, money laundering and terrorist financing and/or other forms of organised crime. The supplier must comply with applicable rules regarding insider information and bans on insider trading.



Anti-corruption

Grant Thornton has zero tolerance for corruption in any form. The supplier must comply with applicable anti-corruption legislation and best practice and thus not offer or accept undue benefits. Nor may employees accept payment from third parties that may influence, or be perceived to influence, the objectivity of business decisions. The supplier must have procedures for managing conflicts of interest.



Fair competition

The supplier must adhere to legislation and rules regarding fair competition and not engage in activities that may adversely affect competition.



International sanctions

The supplier must comply with applicable legislation regarding economic, financial and trade-related sanctions ("Sanctions") and export control legislation. The supplier must apply risk-based controls such as third-party verification to ensure compliance.

By signing this Code of Conduct, the supplier certifies that neither the supplier nor those who directly or indirectly own or control the supplier or any of its representatives, including the members of the Board of Directors and the CEO, are legal or natural persons subject to Sanctions.



Information security and data protection



The supplier must comply with all relevant legislation and rules on information security and applicable data protection legislation when processing personal data and must take proactive measures to perform appropriate checks and ensure appropriate protection.



The supplier must work systematically on security by implementing technical and organisational measures and performing appropriate checks to ensure adequate protection of both information and personal data. The supplier must implement and maintain appropriate technical and organisational measures to protect information against unauthorised access, loss, modification or disclosure. The supplier must regularly carry out risk assessments and security audits to identify and manage potential security threats and prevent security incidents. The supplier must draft and maintain an incident management plan so it can rapidly respond to and report security incidents.



The supplier must have insight into and control over its digital supply chain to ensure that all parties meet security and data protection requirements. The supplier must conduct regular employee training on information security and data protection and promote a culture of security and data protection awareness within its organisation. The supplier must conduct risk-based security checks on its personnel (background checks) based on the company's security and integrity requirements.



The supplier must comply with all relevant applicable legislation and rules on information security and data protection when managing information and processing personal data. The supplier must work systematically on security by implementing technical and organisational measures and performing appropriate checks to ensure adequate protection of both information and personal data. The supplier must have insight into and control over its digital supply chain to ensure that all parties meet security and data protection requirements. The supplier must conduct risk-based security checks on its personnel based on the company's security and integrity requirements.



Compliance and control

By signing the Code, the supplier undertakes to comply with the Code and to ensure that its subcontractors meet the same requirements. At the request of Grant Thornton, the supplier must provide information on which companies are subcontractors in relation to Grant Thornton.

The supplier must, upon Grant Thornton's request, provide all documentation and information necessary to monitor the supplier's and its subcontractors' compliance with the Code. Grant Thornton reserves the right to conduct audits, including unannounced site visits, to monitor such compliance. Monitoring and audits can also be carried out by a third party appointed by Grant Thornton.

The supplier must promptly report to Grant Thornton any incident, behaviour or other circumstance that is or may be regarded to constitute material non-compliance with the Code. A report must be filed regardless of whether the non-compliance was due to the supplier or its subcontractor. Material non-compliance include actions or conditions that violate fundamental human rights or labour laws, have a significant negative impact on the environment or business ethics or involve Sanction violations. The supplier and its employees can report suspicions of misconduct to the Grant Thornton whistleblowing channel (<https://report.whistleb.com/sv/gtsverige>).

In the event of any non-compliance with the Code, Grant Thornton is entitled to:

- Request that the supplier prepare an action plan to be approved by Grant Thornton. Grant Thornton shall then be authorised to monitor the implementation of the action plan.
- Terminate the contract with the supplier if the supplier or its subcontractor exhibits material non-compliance with the Code, if information requested is not provided following a reminder, if non-compliance with the Code has occurred repeatedly or if agreed measures are not taken within the specified period. In the event of termination under this clause, Grant Thornton shall have the right to determine the notice period at its sole discretion.



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