General Terms and Conditions Grant Thornton Flow

(version 2026.1)

1 General

These general terms and conditions apply to the delivery by Grant Thornton Norway AS (below “Grant Thornton”) of the client portal that is provided at any given time via flow-norway.grantthornton.se (below called Flow). These terms and conditions form an integral part of the Engagement Letter (with attendant appendices and any other written agreement) between Grant Thornton and the Client.

Grant Thornton is entitled to amend these terms and conditions from time to time. Such amendments become effective one month after information concerning this has been made available on grantthornton.no. It is the responsibility of the Client to regularly check the website in order to keep updated on the general terms and conditions that apply at any given time. In the event a change to the terms and conditions is of material importance for a Client, it is entitled to premature termination of the Engagement Letter. Such termination notice shall be given no later than one month after the change has become effective.

2 Client and User

Client means the legal or natural person with which Grant Thornton entered into an Engagement Letter. A User is the Client itself or a natural person employed by, or engaged under agreement, by the Client and who has been given the right to access Flow on behalf of the Client.

Only a User with a valid account is entitled to use Flow. Accounts are issued for individual named Users, who are primarily identified by an individual identification number. A User account is activated and administered by Grant Thornton’s support function, which is accessed in accordance with section 7 below. If the User’s account is to be deactivated/deleted, e.g. because the User is no longer employed by the Client, the Client is responsible for informing the Client’s contact person at Grant Thornton in writing of this for measures to be taken, no later than 10 days after termination of employment or for any other reason that causes the User account to be deactivated/deleted.

The Client is responsible for ensuring that a User has read and accepted the appropriate parts of these terms and conditions for the use of Flow. The Client shall procure that each User complies with these terms and conditions, and the Client shall be liable for any User's acts or omissions in connection with the use of Flow as if such acts or omissions were those of the Client itself. If a Client or User materially breaches these general terms and conditions, Grant Thornton is entitled to rescind the Engagement Letter.

3 Log in

The logging in to Flow currently takes place through an authentication solution in two steps, other or alternative authentication solutions may be used in the future. The Client is responsible for ensuring the Users do not make their login details available to unauthorised persons. The Client is also responsible, by using technology available on the market, for preventing the device used to log in to Flow from being affected by a virus or the like. A Client and/or User must inform Grant Thornton immediately in the event of unauthorised access to login details. The information shall be sent to Grant Thornton in accordance with section 7.

Login details may not be shared or used by more than one User. Each User is responsible for confidentiality and the correctness of login details and other account information.

4 Availability

Flow aims to achieve high availability and is normally available 24 hours a day, seven days a week. Grant Thornton is entitled, however, to take measures that may affect availability if Grant Thornton deems necessary for technical, service, operational or security-related reasons. Planned and longer outages due to system maintenance will primarily take place on weekends and public holidays or outside normal office hours in Norway and will be notified as far as possible in advance by way of information provided on Flow. If it is necessary to take Flow out of use at another time, the User shall, if possible, be informed of this in advance. To the extent that unplanned operational outage takes place, for which Grant Thornton is responsible and which Grant Thornton is able to remedy, Grant Thornton shall take reasonable measures to restore operations as soon as possible.

5 Intellectual property rights

Grant Thornton is responsible for ensuring that use of Flow in accordance with the contract does not constitute an infringement of a third party's right. A Client shall inform Grant Thornton without delay of any claims submitted by a third party concerning infringement of a copyright or other intellectual property right due to the Client's use of Flow.

Grant Thornton, its affiliates or its sub-suppliers, are sole proprietors of all intellectual property rights attributable to Flow, which includes, but is not limited to, copyright, trademarks, company names, product names, source code, databases and know-how, regardless of whether registered or not. It is not permitted to share, distribute, rent, let or sub-licence, assign, transfer or sell on a subscription to Flow. These general terms and conditions do not convey any intellectual property right, or part thereof to the Client, beyond the right of use specified in the contract. All documentation including manuals, product sheets or other documented descriptions of how all, or parts, of Flow is/are arranged or used are included in Flow and are covered by the rights pursuant to this section.

The Client undertakes not to copy, publish, adapt, reallocate, attempt to trace source code, alter, reverse engineer, deconstruct, or disassemble any part of Flow, whether wholly or partly, or create any work derived from Flow. The Client further undertakes not to use or modify any function for the management of rights in Flow or to bypass, modify, disable or circumvent any of Flow's functions or protection or other mechanisms that are operatively connected to Flow.

Neither party is entitled to use the other party's trademark, company name, logo or other mark without express and written consent.

The Client undertakes to hold Grant Thornton harmless for a Client's or User's action in breach of this section 5. The Client accepts that Grant Thornton may transfer the right to submit a claim under this section to an affiliate or sub-supplier that has incurred loss as a result of a Client's or User's actions in breach of these terms and conditions.

6 Security

6.1 Security measures

In the operation of Flow, Grant Thornton is responsible for maintaining the security that follows from appropriate industry standards insofar as relates to security routines, perimeter protection, automated security tools (such as fire walls, anti-virus and breach detection systems) and the like. In contracts with sub-suppliers to Flow, Grant Thornton shall endeavor, to the extent possible, to ensure that these maintain a corresponding level of security.

The Client is aware that no transfer of data via the Internet or other network can be guaranteed to be entirely secure. Grant Thornton undertakes reasonable measures to ensure that Flow will meet reasonable security requirements and, in accordance with these terms and conditions, is protected against unauthorised access, alteration and destruction. Grant Thornton cannot, however, warrant that a third party cannot come into possession of, or alter, a Client's data in Flow.

The Client is responsible for ensuring that the Client or a User does not transmit viruses, worms or other harmful codes of any kind to Flow. Furthermore, the Client is responsible for ensuring that the Client or User does not use Flow for any illegal or unauthorised purpose. The Client or the User may not act in violation of any applicable legislation in a relevant jurisdiction or transfer offensive, threatening, defamatory or other offensive data to, or with the help of, Flow.

6.2 Infringement

The Client shall immediately inform Grant Thornton of infringement or suspected infringement in accordance with this section 6 or other unauthorised use of Flow, of which the Client knows. The information shall be sent to the contact person at Grant Thornton or in accordance with section 7. In the event Grant Thornton suspects that a device used to log into Flow houses a virus, worm or other harmful code, Grant Thornton has the right to block such device.

The Client undertakes to hold Grant Thornton harmless for a Client's or User's action in breach of this section 6. The Client accepts that Grant Thornton may transfer the right to submit a claim under this section to an affiliate or sub-supplier that has incurred loss as a result of a Client's or User's actions in breach of these terms and conditions.

7 Technical support

Grant Thornton currently provides technical support via e-mail and telephone via the Client's local office, during normal office hours in Norway. Office hours can vary depending on season. Support matters may be charged in accordance with time expended and the price list that applies at any given time.

Technical support does not constitute advice concerning applicable laws, rules, generally accepted practice or the like in order to manage the Client's book-keeping, accounting, salary administration, taxation or anything else within Flow. For such advice the Client is referred to its contact person within each service area for support pursuant to the Engagement Letter.

8 Information on the processing of personal data

How personal data is processed and who is responsible for the processing when using Flow depends on the type of engagement that Grant Thornton provides to the Client. All information and personal data are treated confidentially and protected with appropriate safeguards, and we place high demands on our employees to ensure a high level of protection for both information and processed personal data. We process personal data only for specific stated purposes and do not collect more data than necessary. We only process personal data as long as we have the right to do so.

Information regarding the processing of personal data for which Grant Thornton is considered the data controller can be found on our website: Privacy Notice | Grant Thornton Norge. If you have any questions about how we process personal data, you can contact us in several ways, see information under Kontakt oss | Grant Thornton Norge on the website.

Regarding the processing of personal data in cases where the Client is considered the data controller when using Flow, this is specifically regulated in an Engagement Letter with an associated data processing agreement. In such cases, it is the responsibility of the Client to provide information to the data subjects and to comply with applicable data protection legislation on their own behalf.

9 Limitations of liability

Flow is a client portal provided for the purpose of facilitating secure communication and sharing of information between Grant Thornton and the Client within the scope of the performance of the engagement. Flow is provided on an "as is" basis. Any interruption in, deficiency in or unavailability of Flow, whether caused by maintenance, technical failures or other similar circumstances, shall not give rise to any liability on the part of Grant Thornton or any right to compensation on the part of the Client. Grant Thornton's liability towards the Client shall arise only to the extent that there is a deficiency in the performance of the engagement for which Grant Thornton is liable under the Engagement Letter.

In the event Flow contains links to external websites or functions that are not owned or controlled by Grant Thornton, such links are provided solely for convenience. Grant Thornton assumes no liability for such websites and shall not be deemed to be the source of the content or the provider of any such functions or services.

Grant Thornton's liability for damages in connection with the engagement shall be limited in accordance with the Engagement Letter entered into between the Client and Grant Thornton. In the absence of an applicable Engagement Letter, Grant Thornton's liability shall in all events be limited to direct losses and an amount of 50 000 NOK.

10 Force Majeure

Grant Thornton shall not be liable for any failure of Flow to fulfil the Client’s requirements or to function correctly with the Client’s choice of equipment, systems or settings. The Internet is necessary for accessing and using Flow, which Grant Thornton neither installs nor maintains on behalf of the Client. Grant Thornton is not in any way liable for the performance of Internet services or how the Internet service provider performs its services.

Grant Thornton is furthermore not liable for outage or interruptions to operations, including such outages or interruptions that are caused by factors beyond the control of Grant Thornton (such as for example power cuts, defective equipment, interruption to Internet connections, telephone connections, new or amended legislation or the like).

11 Termination

The Client's right to use Flow shall cease upon the termination or expiry of the Engagement Letter. If a Client or User materially breaches these general terms and conditions, Grant Thornton is entitled to rescind the Engagement Letter.

The retrieval and deletion of the Client's data shall be governed by the Engagement Letter. In the absence of specific provisions in the Engagement Letter regarding the Client's data, the following shall apply. The Client shall ensure that all data and documents required by the Client are retrieved from Flow prior to the date of termination. Grant Thornton shall retain the Client's data and documents in Flow for a period of thirty (30) days following termination, after which Grant Thornton shall be entitled to permanently delete such data and documents without further notice to the Client. The foregoing shall not affect Grant Thornton's right or obligation to retain data or documents as required by applicable law, professional undertakings or professional ethical rules.