

Human Rights Report

National Business and Human Rights Pact
2024

Based on the UN Guiding Principles Reporting Framework



Grant Thornton Luxembourg

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Organisation name: Grant Thornton Luxembourg

Human rights coordinator: Laurence Goudeseune

Signature date of the Business and Human Rights National Pact: : 6 July 2022

Number of employees in Luxembourg: 309

Number of employees outside of Luxembourg: 0

Number of entities concerned by this report: 9

Names of concerned entities: Entities constituting Grant Thornton Luxembourg: Grant Thornton Tax Consult, Grant Thornton Consulting S.à r.l., Grant Thornton Audit & Assurance, Grant Thornton Financial Services, Grant Thornton Participations, Grant Thornton Technology S.A., Grant Thornton Tax & Accounting, Grant Thornton Vectis, Grant Thornton Advisory.

Background information

In which sector of activity does your organization operate? Services

List the 10 most important countries in which you operate (max. 10) Luxembourg, United Kingdom, Belgium, Germany, France.

List the 10 most important countries in which you supply (max. 10): Luxembourg, United Kingdom, Belgium, Germany, France.

Human Rights Report

PART A: HUMAN RIGHTS GOVERNANCE

According to Principle 16 of the UN Guiding Principles on Business and Human Rights, to anchor responsibility for respecting human rights, the company must formulate its commitment publicly through a policy statement that: (a) is approved at the highest level of the company, (b) is drawn up using internal and/or external expertise, (c) sets out what the company expects of its staff, business partners and other parties directly linked to its activities, products and services in the field of human rights, (d) is accessible to the public and is the subject of internal communication.

A1: PUBLIC ENGAGEMENT

The adoption of a human rights policy is the first important step in embedding respect for human rights in the company's values, as it will trigger the adoption and development of internal policies and procedures to meet this commitment. The policy communicates externally and internally the company's minimum standard of responsible behaviour, including management's expectations of how all employees and business partners must act, and demonstrates an understanding of the risks and opportunities.

UNGP	Information and objectives	Answers
A1	What public statements does your company make about its commitment to respecting human rights?	<p>Grant Thornton Luxembourg (or the “company”, or “GTLU”) is a proud signatory of key initiatives that align with our commitment to responsible business practices and sustainability. As part of our dedication, we adhere to the following initiatives:</p> <ul style="list-style-type: none">• United Nations Global Compact (since 2021): We support and implement the ten principles of the UN Global Compact, covering human rights, labour standards, environmental protection, and anti-corruption efforts.• National Pact on Human Rights in Business (since 2022): We promise to uphold and promote human rights within our business operations and value chain, ensuring ethical practices and social responsibility.• Lëtzebuerg Diversity Charter (since 2023): We are committed to fostering an inclusive workplace that values diversity, equal opportunities, and non-discrimination. <p>By adhering to these initiatives, we ensure that Grant Thornton Luxembourg reports on its human rights while continuously improving internal actions to aligning with best practices.</p>
A1.1	How has this public commitment been developed?	<p>Since 2022, our public commitment has been shaped through an internal consultation process, ensuring alignment with our CLEARR values and strategic objectives. This process involved active dialogue and collaboration with key stakeholders, including the Sustainability Committee, Human</p>

		<p>Resources representatives, and Sustainability experts. Their insights and expertise played an essential role in defining our commitments and strengthening our approach to corporate sustainability.</p> <p>Guided by the Ten Universal Principles of the United Nations Global Compact (UNGC), we have continued to develop strategies in the areas of human rights, labor, environment, and anti-corruption. By integrating these principles into our business model, we drive actions that are meaningful and relevant to our business and our people. In alignment with the Luxembourg National Pact on Business and Human Rights, we have strengthened our commitment to safeguarding human rights within our sphere of influence. We also continued to build our international character by fostering an inclusive and respectful culture as signatory of the Lëtzebuerg Diversity Charter.</p> <p>In addition, our Human Rights representatives took part in 2024 in the Business and Human Rights Breakfasts organized by the House of Sustainability.</p>
A1.2	<p>Who is the public commitment to human rights aimed at?</p>	<p>Our public commitment to human rights extends to employees, subcontractors, suppliers and clients, ensuring that ethical standards are upheld across all levels of our operations.</p> <p>As part of the global network Grant Thornton International, Grant Thornton Luxembourg embraces a distinctive culture that set us apart. By fostering a seamless experience for our people and clients when working across borders, we create an environment where everyone feels welcome and valued. This inclusive approach contributes to our collective success and supports sustainable growth.</p> <p>Our strong network culture is built on care and respect in everything we do, reinforced by our CLEARR values (Collaboration, Leadership, Excellence, Agility, Respect and Responsibility) which are shared across all Grant Thornton network members.</p> <p>The strength of our culture is reflected in our commitment to:</p> <ul style="list-style-type: none">• Demonstrating respect for all• Encouraging collaboration• Delivering excellence and high-quality work• Fostering inclusion <p>Moreover, our public commitment to human rights extends to all individuals and groups affected by the Group’s activities, including employees, contractors, partners, suppliers, and clients.</p>
A1.2	<p>Which human rights are covered by your commitment?</p> <p><i>(Please tick the human rights you have addressed.)</i></p>	<p><input type="checkbox"/> Right to self-determination</p> <p><input checked="" type="checkbox"/> Right to life</p> <p><input checked="" type="checkbox"/> Right not to be subjected to torture or cruel, inhuman and/or degrading treatment or punishment</p> <p><input checked="" type="checkbox"/> Right not to be subjected to slavery, servitude or forced labour</p>

		<div><div><input checked="" type="checkbox"/> Right to liberty and security of oneself</div><div><input type="checkbox"/> Right of detainees to be treated humanely</div><div><input checked="" type="checkbox"/> Right to freedom of movement</div><div><input type="checkbox"/> Right of foreigners to a fair hearing in the event of threatened expulsion</div><div><input checked="" type="checkbox"/> Right to a fair trial</div><div><input type="checkbox"/> Right not to be subjected to retroactive criminal legislation</div><div><input checked="" type="checkbox"/> Right to recognition of one’s legal personality</div><div><input checked="" type="checkbox"/> Right to privacy</div><div><input checked="" type="checkbox"/> Freedom of thought, conscience and religion</div><div><input checked="" type="checkbox"/> Freedom of opinion and expression</div><div><input type="checkbox"/> Right not to be subjected to propaganda in favour of war or to advocacy of national, racial or religious hatred</div><div><input checked="" type="checkbox"/> Freedom of assembly</div><div><input checked="" type="checkbox"/> Right to family protection and right to marry</div><div><input checked="" type="checkbox"/> Right to children protection</div><div><input checked="" type="checkbox"/> Right to participate in public life</div><div><input checked="" type="checkbox"/> Right to equality in front of the law, equal protection of law and freedom from discrimination</div><div><input type="checkbox"/> Rights of minorities</div><div><input checked="" type="checkbox"/> Right to work</div><div><input checked="" type="checkbox"/> Right to just and favourable conditions of work</div><div><input checked="" type="checkbox"/> Right to form and join trade unions and to strike</div></div>
A1.3	How is the public commitment disseminated?	The public commitment is disseminated through various channels, including the company website, intranet, contracts with third parties, and internal and external discussions to raise awareness about the commitment.

Progression plan to be undertaken for part A1

At Grant Thornton, we recognize the importance of embedding respect for human rights into our workplace. As our organisation continues to grow, we remain committed to improving our approach to human rights management. This includes refining our policies and procedures while fostering a corporate culture built on fairness, respect, and inclusion.

In 2024, we identified and prioritised the most pressing human rights issues affecting our employees. Addressing these risks is essential, as we recognise our potential role in causing, contributing to, or being linked to such challenges within our operations.


As part of our ongoing commitment, we provided a human rights training for our employees and made additional resources available to help them better understand the topic. Our Human Rights Representatives actively participated in various events, sharing knowledge and raising awareness among employees at Grant Thornton Luxembourg.

In the coming year, we aim to align human rights topics more closely with our industry, ensuring that our approach reflects the specific challenges and responsibilities within Grant Thornton's professional environment. To formalise this commitment, we plan to finalise and publish our Human Rights Policy on our intranet page and make it available on our website so all internal and external stakeholders can access it and are informed about our commitment to the topic. By doing so, we can develop more targeted policies and initiatives that address the realities of our sector. We also plan to conduct a benchmarking analysis with industry peers to better identify human rights risks that are particularly relevant to our field. Understanding how similar organisations approach these challenges will provide valuable insights and help us refine our strategies.

Additionally, we intend to expand our engagement assessment framework to include external stakeholders such as suppliers and clients. Even though our CLEARR values integrate both internal and external stakeholders, we understand the importance of fostering these principles among external parties. We expect that, by incorporating these external business partners into our human rights efforts, we can foster a more responsible and sustainable business ecosystem while ensuring that human rights principles are upheld throughout our value chain.

By taking these steps, we aim to strengthen our commitment to human rights both within our organisation and across our network of stakeholders.

A2: INTEGRATION OF HUMAN RIGHTS COMPLIANCE

UNGP	Information and objectives	Answers
A2	How does your company demonstrate the importance it places on implementing its commitment to human rights?	<p>The topic of human rights is closely linked to the culture and values nurtured at Grant Thornton Luxembourg. As part of Grant Thornton International, a network of affiliated companies, we share common values that guide our relationships with internal and external stakeholders, namely with clients, suppliers, and business partners, as well as daily relationships between employees.</p> <div><div>COLLABORATION Ask for help, give help. We work well together.</div><div>LEADERSHIP Have courage and inspire others. We challenge each other to be the best we can be.</div><div>EXCELLENCE Find a better way every time. We never get complacent.</div><div>AGILITY Think broadly, act quickly. We thrive in change.</div><div>RESPECT Listen and understand, be forthright. We create honest relationships.</div><div>RESPONSIBILITY Use influence wisely. We own our actions.</div></div>  <p>Our CLEARRR values - Collaboration, Leadership, Excellence, Agility, Respect, and Responsibility - are essential to not only guide our conduct but also to foster responsible business conduct and promote positive global change. These principles are addressed not only internationally, but also locally. While Grant Thornton International provides a global framework for human rights through our company values, our Luxembourg office is responsible for integrating these overarching principles and addressing location-specific topics. Therefore, everyone, regardless of their seniority, is responsible for acting according to these principles, and our initiatives, policies, and decisions are based on them.</p> <p>In the specific context of human rights, there are three principles that are particularly relevant:</p> <p>Respect: listen and understand, be forthright, in order to create honest relationships.</p> <ul style="list-style-type: none">• Seek first to understand and then be understood;• Treat others as we would like to be treated;• Consider the perspective and opinion of others;• Give and seek regular, open, and honest feedback to one another so that we improve and grow at all levels;• Acknowledge and promote the fact that work is only one part of life;• Express genuine appreciation for others’ contributions;• Resolve differences promptly and with compassion and understanding.

		<p>Responsibility: use influence wisely. We own our actions.</p> <ul style="list-style-type: none">• Act as stewards to build and pass on a more valuable organisation to the next generation;• Make decisions with a long-term perspective, considering the broader impact, alongside immediate objectives;• Act with integrity. Be transparent in carrying out our duties, accept accountability for our results and use our influence wisely;• Honour our commitments by delivering on our promises, on timely manner.• Speak up when something "feels wrong";• Acknowledge our responsibility in any mistakes, take prompt action to rectify them and incorporate the lessons learned to enhance future awareness and practices. <div><div><div>1</div><div><p>We respect others by</p><p>Being open and authentic</p><p>We create a transparent culture of honesty by always being honest ourselves. Remember, asking for help is as important as giving it. It is much easier to challenge the status quo with a team you trust.</p><p>Agreeing to ways of working that work for everyone</p><p>To do it, we lead with empathy, and we set standards everyone agrees to. We understand and respect cultural differences and we actively encourage different perspectives from our colleagues.</p><p>Being accountable and doing what we say</p><p>Whether we make a commitment to colleagues or a client, we do what we agree to do and we fulfil our responsibilities with timeliness, courtesy and respect.</p></div></div><p>These principles are the foundation that guides our actions and relationships at Grant Thornton Luxembourg. By embracing them, we contribute to positive global change. In doing so, we not only support human rights principles but also promote and strengthen them throughout our organisation and in our external relationships; such as with our annual support to the Rotary Club Luxembourg-Schuman on the occasion of the Women International Day.</p></div>
A2.1	<p>How are the day-to-day responsibilities for respecting human rights organized within your company, and why?</p>	<p>Human rights are an essential element that is part of our culture at Grant Thornton Luxembourg. As so, human rights are not only integrated into the roles and behaviour expected from all employees, but also when working with external parties such as clients and suppliers.</p> <p>Internally, every employee is expected to align with our CLEARR values (Collaboration, Leadership, Excellence, Agility, Respect, and Responsibility). This includes respecting Human Rights, namely on</p>

	<p>the topics of anti-discrimination, legal rights, fair treatment, privacy, freedom of opinion and expression, and fair working conditions.</p> <p>Grant Thornton Luxembourg also actively promotes human rights through events and targeted actions. Our Sustainability Committee – responsible for developing and maintaining our sustainability strategy – is responsible for constantly monitoring and assessing our group’s performance, ensuring that information is transparently published in our Human Rights and Sustainability Reports.</p> <p>The Sustainability Committee is also a core body in implementing good governance practices in both business and sustainability objectives. It achieves this by integrating sustainability into internal functions, supporting the accountability of our business and fostering meaningful participation across the board. The Committee is chaired by our Steering Committee which evaluates the effectiveness of our internal actions in safeguarding human rights at Grant Thornton Luxembourg.</p> <p>Grant Thornton’s Human Resources Committee (HR Committee) is responsible for developing and overseeing the implementation of policies and procedures that reflect our core values and commitment to human rights. Its role is to ensure that the organisation complies with national laws and Grant Thornton International’s requirements. The Committee aims to incorporate best practices in employee management and to foster a supportive and attractive environment for current and prospective employees.</p> <p>It is composed of representatives of People & Culture senior management and members of the Steering Committee, representing each of the firm’s Business Lines.</p> <p>Furthermore, our two Human Rights Officers contribute to protecting and developing human rights aligned practices. For instance, the learnings and inputs collected from the sessions at the House of Sustainability are integrated into our Human Rights Risk Assessments and in promoting awareness among our employees, ensuring continuous improvement and integration of topics into daily tasks. To maintain the independence of Human Rights Officers, they do not report to anyone in the company. They will only coordinate with the Human Resources department or Steering Committee if human rights topics require to be escalated. These bodies are appointed in a voluntary basis and renewed upon departure from the company or steps down from the position. As well, our Open-Door policy also contributes to the respect of human rights as every employee is encouraged to raise any issues or proactively ask for guidance and clarification about any topic.</p> <p>Externally, we incorporate our human rights principles when engaging with clients and suppliers through due diligence risk assessments and conducting pre-screening with contractors, which for instance, include the topic of Privacy.</p> <p>By conducting both internal and external actions, we expect to continuously integrate human rights into our business functions and extend these to the daily tasks of our employees and engagement with clients, and suppliers.</p>
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A2.2	What types of human rights-related issues are discussed by senior management and the board of directors, and why?	<p>The company addresses significant human rights risks through structured discussions at both the management and board levels. These risks are assessed, monitored, and managed through two key processes: annual risk assessment and complaint handling.</p> <p>1. Annual Risk Assessment</p> <ul style="list-style-type: none"> Human rights risks are identified based on the information provided by the Pacte National “Entreprises et Droits de L’Homme”, on discussions between Grant Thornton’s Steering Committee, and observations on the company’s external environment and sectoral trends. Based on the set of identified risks, a structured risk mapping and analysis is conducted annually. The findings are communicated to the Head of Human Resources and the Steering committee for review. Based on the severity and likelihood of each risk, an appropriate action plan is implemented to mitigate potential impacts. <p>2. Complaint Handling and Resolution</p> <ul style="list-style-type: none"> Complaints related to human rights can be submitted either verbally or in writing, to relevant personnel at the Human Resources department, direct supervisors, staff delegation or human rights representatives. Each complaint is handled promptly, ensuring confidentiality and protection against retaliation. All complaints and alerts, including those concerning human rights issues, are reported to the Steering Committee and eventually to the board of directors. The Steering Committee reviews these reports and determines necessary corrective measures. <p>This structured approach ensures that human rights risks are proactively managed and that concerns are addressed effectively within the organisation.</p>
A2.3	How are employees and contract workers made aware of how respect for human rights should guide their decisions and actions?	<p>At Grant Thornton Luxembourg, we place a strong emphasis on raising awareness on human rights ensuring that these principles guide our decision-making and our actions next to employees.</p> <p>As part of the onboarding welcome process (HR) process, all new employees are required to sign various charters and policies, in the GDPR Data Protection policy, image rights forms and the information system policy. Adherence to these various instruments is mandatory for each employee. In this way, Grant Thornton Luxembourg clearly expresses its concern respect for and protection of people.</p> <p>To raise awareness and better articulate the safeguard of human rights in business functions, we’ve developed an “Introduction to Human Rights” training. This includes a quiz at the end to</p>

		<p>assess our employees’ understanding of the topic. This training also features case studies to highlight the connection between human rights – often not associated with office contexts – and their specific professional environment. It also shows how employees can report on any issues and wrongdoings by using whistleblowing communication channels.</p> <p>For contractors, we incorporate human right considerations into our due diligence process. For instance, privacy is one core topic we address as part of this review.</p> <p>Moving forward, we aim to continuously improve our due diligence in business relationships by better integrating the results of our Human Rights Risk Assessment into governance. We are also working on implementing actions that ensure these Rights are respected.</p>												
A2.4	How does your company clearly communicate the importance it places on respecting human rights in its business relationships?	<p>We are committed to promoting best practices by fostering awareness and maintaining transparency with both our internal and external stakeholders.</p> <p>Internally, we have implemented a human rights training program to ensure all employees understand key human rights principles and know how to report any concerns through the appropriate channels. Our Employee Handbook includes a dedicated section on human rights, outlining our corporate values and stance on the issue. Additionally, our Open-Door policy encourages employees to voice any concerns related to human rights freely and without hesitation.</p> <p>We have progressively incorporated information about our CLEARR's core values, business ethics and our commitments to sustainable development practices and respect for human rights into our commercial proposals. This commitment is reflected through our sustainability initiatives. As part of the Pacte National “Entreprises et droits de L’Homme” in Luxembourg, we publish our annual Human Rights Report.</p> <table><tr><th colspan="2">Communication On Progress</th></tr><tr><th>PUBLISHED ON</th><th>TITLE</th></tr><tr><td>05-Aug-2024</td><td>2024 Communication on Progress</td></tr><tr><td>18-Dec-2023</td><td>2023 Communication on Progress</td></tr><tr><td>11-Apr-2022</td><td>Grant Thornton Luxembourg - Sustainability Report 2021</td></tr><tr><td>17-Dec-2021</td><td>Grace Letter</td></tr></table> <p>We also submit our Communication on Progress Questionnaire to the United Nations Global Compact (UNGC), covering areas such as Governance, Human Rights & Labour, Environment, and Anti-Corruption.</p>	Communication On Progress		PUBLISHED ON	TITLE	05-Aug-2024	2024 Communication on Progress	18-Dec-2023	2023 Communication on Progress	11-Apr-2022	Grant Thornton Luxembourg - Sustainability Report 2021	17-Dec-2021	Grace Letter
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17-Dec-2021	Grace Letter													

		<p>Lastly, through our Grant Thornton Luxembourg Sustainability Report, published annually, we compile all the above and report on our policies, performance, and key achievements from the previous year.</p> <p>As service providers, we respond to our customers' requests for information about our commitments to sustainable development and our performance in the environmental, social and governance fields. In addition, by carrying out these actions, we ensure that both internal and external stakeholders are aware of the topic of human rights, our positioning, and our performance over the year.</p>
A2.5	What lessons has your company learned during the reporting period regarding ensuring respect for human rights, and what changes have resulted from these insights?	<p>The lessons learnt during the reporting period were:</p> <ul style="list-style-type: none">• The importance of having resources and manpower to conduct comprehensive analyses and implement appropriate actions• the importance of clarifying and agreeing on the terminologies used, both for internal exchanges as well as for exchanges with different stakeholders. For example, the distinction between actual/real/genuine risks related to our business activities and potential risks;• the importance of involving colleagues and stakeholders to ensure that the mechanisms for identifying/responding to rights violations that might exist are taken into account whenever possible. <p>As a result, we are aligning our approach with the firm's strategic objectives and management's vision to ensure a continuous response to human rights issues. We understand that by integrating human rights into our company's risk management strategy, we can effectively mitigate potential risks and reduce the reputational costs. At the same time, we consider that strengthening our commitment to human rights can enhance our market reputation and foster a positive perception for our clients, but also for prospective talents.</p>

Progression plan to be undertaken for part A2

In 2024, we continued to integrate respect for human rights into our daily operations. By conducting a more thorough analysis of key human rights risks and involving additional stakeholders, we gained a deeper understanding of the impact of our activities on our employees.

As part of our ongoing commitment, we are in the process of finalizing our Harassment Policy and publishing it in the first quarter of 2025. Once approved by all relevant stakeholders, this policy will be communicated both internally and externally.

Throughout the year, we have increased internal discussions on human rights and continued to raise awareness among our employees, particularly by extending our human rights risk assessment. In 2025, we plan to expand the human rights training to cover more detailed aspects of these aspects.

Looking ahead, our commitment remains focused on continuously improving our policies, enhancing employee knowledge, and developing new procedures related to human rights. While this can approach by Grant Thornton International in a global basis, we recognise the unique reality

of our location and aim to integrate the specific points of the Luxembourgish business context into our human rights approach. To this end, we aim to engage with external stakeholders in our human rights risk assessment, ensuring that our corporate culture remains rooted in fairness, respect, and inclusion.

PART B: DEFINING THE REPORTING AXIS

According to **Principle 18** of the UN Guiding Principles on Business and Human Rights, in assessing human rights risks, companies should identify and assess all actual or potential adverse human rights impacts in which they may have a stake, either through their own activities or as a result of their business relationships.

Identifying and assessing actual and potential negative impacts is an essential step in ensuring a proper human rights due diligence process. This will enable you to take appropriate action. A proper assessment must take into account all areas of the company, across operations and relationships (including supply chains) where human rights risks are most likely to be present and most significant. The assessment must go beyond the identification of material risks to the company and include risks to rights-holders.

UNGP	Information and objectives	Answers
B1	<p>Statement of salient matters:</p> <p>Indicate the salient human rights issues related to your company's activities and business relationships during the reporting period.</p> <p><i>(Please tick the salient risks identified and/or add other identified risks.)</i></p>	<div><input type="checkbox"/> Risks related to the acquisition, construction or operation on the territory of indigenous people</div> <div><input checked="" type="checkbox"/> Risks related to the health and safety of consumers, company workers, neighbouring communities and within the value chain</div> <div><input checked="" type="checkbox"/> Risks relating to the mental health of workers or the deterioration of working conditions</div> <div><input type="checkbox"/> Risks related to forced labour (e.g.: use of temporary workers)</div> <div><input type="checkbox"/> Risks related to illegal employment</div> <div><input type="checkbox"/> Risks related to subcontracting or value chains</div> <div><input checked="" type="checkbox"/> Risks related to fair and equitable working conditions (working hours (e.g.: pressure to work outside the scope of the contract), remuneration, breaks, etc.)</div> <div><input type="checkbox"/> Legal and reputational risks arising from retroactive criminal legislation</div> <div><input type="checkbox"/> Risks related to discrimination practices (gender, family status, disabled people, age, residence, etc.), violence and harassment in the workplace</div> <div><input checked="" type="checkbox"/> Risks related to discrimination or persecution of individuals on the grounds of their religious beliefs, opinions or practices</div> <div><input checked="" type="checkbox"/> Risks related to private life (for employees: issues linked, for example, to the organization of telecommuting work or the risk of misuse of a surveillance camera)</div> <div><input checked="" type="checkbox"/> Risks linked to non-respect for individual freedom, censorship, or reprisals for the expression of divergent opinions.</div> <div><input type="checkbox"/> Risks relating to the right of association and collective bargaining (e.g.: discrimination against unionized employees, failure to provide the means for the exercise of representation, negotiation, etc.)</div>

		<div><input type="checkbox"/> Risks related to the prohibition of child labour (e.g.: trainees on construction sites)</div> <div><input type="checkbox"/> Risks related to the marginalization or unjustified exclusion of people from decision-making processes and public affairs</div> <div><input type="checkbox"/> Risks related to the deterioration of working conditions</div> <div><input checked="" type="checkbox"/> Risks related to fair and equitable working conditions (working hours (e.g.: pressure to work outside the scope of the contract), remuneration, breaks, etc.).</div> <div><input type="checkbox"/> Risks linked to economic insecurity, poverty and inadequate access to basic needs, which can compromise well-being and human dignity</div> <div><input type="checkbox"/> Risks linked to lack of access to adequate health care, discrimination in the provision of health services</div> <div><input type="checkbox"/> Risks linked to the prohibition of participation in cultural life and scientific progress, as well as the protection of the moral and material interests of creators</div> <div><input type="checkbox"/> Other identified risks:</div>
B2	Identification of salient concerns: Describe how the salient human rights issues were determined, including any input from stakeholders	<p>The identification of material Human Rights topics is conducted through a four-phase approach:</p> <div><div>1. Identification</div><div>2. Stakeholder Engagement</div><div>3. Evaluation</div><div>4. Joint discussion</div></div> <div><div>1. <u>Identification</u></div><div>In this phase, the Sustainability team at Grant Thornton Luxembourg compiles a list of human rights topics that may be relevant to the professional services sector. This list provides a broad range of topics for stakeholders to evaluate and prioritise based on their unique perspective regarding the company's operations. To enhance cross-year comparability and track the annual evolution of results, we have maintained the same topics from the previous edition of the Human Rights Report. For this year's edition, we have further strengthened the process by sharing a human rights topic glossary, offering clearer definitions for each topic, and explaining their relevance within the context of professional services business. We have added a definition to each human rights topic based on its business context, for instance:</div><div><div>• Health and Safety: Health and safety entail the maintenance of the highest degree of physical, mental and social well-being of workers in all occupations; the prevention work related health problems / diseases; the adaptation of the job position based on the worker’s physiological and psychological capabilities.</div></div></div>

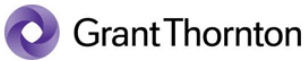
2. Stakeholder Engagement

During the second phase, we engage with all relevant stakeholders selected based on their roles, responsibilities and perspectives on the identified human rights topics. Each stakeholder received detailed instructions to complete the Human Rights Risk Assessment, including the definition of each of topic (provided upon request) and guidance on assessing the severity and likelihood of each topic. To further support stakeholders, we provide the option for a guidance call to address any questions, explain the importance of the assessment and clarify any specific concerns they may have. Notably, this year's edition saw increased participation from internal departments, marking significant progress toward a more comprehensive risk assessment and enhancing the overall impact across the organisation.

3. Evaluation

In the final phase, we gather input from all stakeholders, including the severity and likelihood classifications they assigned to each Human Rights topic [Low (0-1) , Medium (2-3), High (3-4), or Very High (+4)]. We then calculate the aggregate average scores to create a final prioritisation list based on severity and likelihood.

Grant Thornton Luxembourg




Human Rights Risk Assessment

Topics	Materiality	
	Severity	Likelihood
1 Freedom and Equality	1,25	1,50
2 Discrimination	1,00	1,00
3 Health and Safety	2,25	2,25
4 Forced Labour	1,00	1,00
5 Torture	1,50	1,00
6 Legal personality	1,00	1,00
7 Equality before law	1,00	1,00
8 Efficient Recourse	1,00	1,00
9 Fair audition	1,00	1,00
10 Presumption of innocence	1,00	1,00
11 Privacy	1,33	1,33
12 Free circulation	1,00	1,00
13 Wedding	1,00	1,00
14 Private Property	1,00	1,00
15 Freedom of thought and Religion	1,25	1,50
16 Freedom of opinion and Expression	1,00	1,00
17 Freedom of Association	1,00	1,00
18 Access to Public Services	1,00	1,00
19 Social Security	1,00	1,00
20 Work, freedom of choice and fair conditions	1,00	1,25
21 Rest and Leisure	1,25	1,25
22 Sufficient Life Quality	1,00	1,00
23 Education	1,00	1,00
24 Culture	1,00	1,00
25 National/International Order	1,00	1,00
26 Respect of others	1,00	1,00

This process enables us to identify the most relevant topics for Grant Thornton Luxembourg, allowing us to focus on the areas that have the greatest significance and drive improvements in those key impact areas.

The final Human Rights Risk Assessment scores, are assessed following the below risk matrix:

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		Severity			
		Low (L)	Medium (M)	High (H)	Very High (VH)
		1	2	3	4
Likelihood	Low (L)	1	2	2	3
	Medium (M)	2	2	3	3
	High (H)	3	3	3	4
	Very High (VH)	4	3	4	4

		<div><h3>Human Rights Risk Materiality</h3><p>The scatter plot displays the materiality of human rights risks. The Y-axis represents the 'Likelihood of Occurrence' (0 to 2.5) and the X-axis represents 'Severity' (0 to 2.5). The legend lists 20 rights, each with a corresponding colored dot. The data points are as follows:</p><table border="1"><thead><tr><th>Right</th><th>Severity</th><th>Likelihood of Occurrence</th></tr></thead><tbody><tr><td>Freedom and Equality</td><td>1.3</td><td>1.3</td></tr><tr><td>Forced Labour</td><td>1.0</td><td>1.0</td></tr><tr><td>Equality before law</td><td>1.0</td><td>1.3</td></tr><tr><td>Presumption of innocence</td><td>1.0</td><td>1.0</td></tr><tr><td>Wedding</td><td>1.0</td><td>1.0</td></tr><tr><td>Freedom of opinion and Expression</td><td>1.0</td><td>1.0</td></tr><tr><td>Social Security</td><td>1.0</td><td>1.0</td></tr><tr><td>Sufficient Life Quality</td><td>1.0</td><td>1.0</td></tr><tr><td>National/International Order</td><td>1.0</td><td>1.0</td></tr><tr><td>Torture</td><td>1.0</td><td>1.0</td></tr><tr><td>Legal personality</td><td>1.0</td><td>1.0</td></tr><tr><td>Efficient Recourse</td><td>1.0</td><td>1.0</td></tr><tr><td>Privacy</td><td>1.0</td><td>1.0</td></tr><tr><td>Private Property</td><td>1.0</td><td>1.0</td></tr><tr><td>Freedom of Association</td><td>1.0</td><td>1.0</td></tr><tr><td>Work, freedom of choice and fair conditions</td><td>1.0</td><td>1.0</td></tr><tr><td>Education</td><td>1.0</td><td>1.0</td></tr><tr><td>Respect of others</td><td>1.0</td><td>1.0</td></tr><tr><td>Health and Safety</td><td>1.2</td><td>1.5</td></tr><tr><td>Discrimination</td><td>1.2</td><td>1.2</td></tr><tr><td>Fair audition</td><td>1.2</td><td>1.2</td></tr><tr><td>Free circulation</td><td>1.2</td><td>1.2</td></tr><tr><td>Freedom of thought and Religion</td><td>1.2</td><td>1.2</td></tr><tr><td>Access to Public Services</td><td>1.2</td><td>1.2</td></tr><tr><td>Rest and Leisure</td><td>1.2</td><td>1.2</td></tr><tr><td>Culture</td><td>1.2</td><td>1.2</td></tr><tr><td>Unlabeled</td><td>2.2</td><td>2.2</td></tr></tbody></table></div>	Right	Severity	Likelihood of Occurrence	Freedom and Equality	1.3	1.3	Forced Labour	1.0	1.0	Equality before law	1.0	1.3	Presumption of innocence	1.0	1.0	Wedding	1.0	1.0	Freedom of opinion and Expression	1.0	1.0	Social Security	1.0	1.0	Sufficient Life Quality	1.0	1.0	National/International Order	1.0	1.0	Torture	1.0	1.0	Legal personality	1.0	1.0	Efficient Recourse	1.0	1.0	Privacy	1.0	1.0	Private Property	1.0	1.0	Freedom of Association	1.0	1.0	Work, freedom of choice and fair conditions	1.0	1.0	Education	1.0	1.0	Respect of others	1.0	1.0	Health and Safety	1.2	1.5	Discrimination	1.2	1.2	Fair audition	1.2	1.2	Free circulation	1.2	1.2	Freedom of thought and Religion	1.2	1.2	Access to Public Services	1.2	1.2	Rest and Leisure	1.2	1.2	Culture	1.2	1.2	Unlabeled	2.2	2.2
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		<p>4. <u>Joint discussion</u></p> <p>As part of our commitment to continuous improvement and further integration of human rights into our organisation, we are currently exploring the best ways to communicate these results, integrate them into the highest decision-making governance bodies and contribute to enhance the Report’s usefulness.</p> <p>By following this four-phased approach, we are able to effectively identify, engage with, and evaluate human rights issues within Grant Thornton Luxembourg. With each new edition of this report, we aim to continuously improve our methodology and contribute to the development of best practices.</p>																																																																																				
B3	Choice of main geographical areas: If your report on salient human rights issues focuses on	<p>The report focuses on Luxembourg as the Human Rights Risk Assessment is focused on Grant Thornton’s Luxembourg office and covers its internal operations.</p>																																																																																				

	particular geographical areas, explain how this choice was made	
B4	Other serious implications: declare any serious human rights implications that have arisen or are still being dealt with during the reporting period that do not relate to salient human rights issues, and explain how they have been managed	The Human Rights Risk Assessment shows that Health and Safety is the top concern for Grant Thornton Luxembourg, followed by Freedom and Equality. Even though these topics have considerably low severity and likelihood scores despite being rated highest among the selection of twenty-six topics. This is justified by the fact that no complaints have been submitted during the reference period.
<p>Progression plan to be undertaken for part A2</p> <p>In 2024, we adopted a more detailed methodology to identify and prioritise key human rights issues. As described above, we included more stakeholders to have a more complete view of the impacts posed by human rights. In addition, we revamped the methodology, to further integrate the outputs of the Human Rights Report into the decision-making of Grant Thornton Luxembourg. Nonetheless, to ensure that we continuously improve, we are determined to continue improving our approach to human rights.</p> <p>We are planning several actions to improve the assessment of human rights topics material to Grant Thornton Luxembourg. First, we plan to expand the scope of the Human Rights Risk Assessment to include an analysis of external stakeholders, such as clients and suppliers. This action would give us a more overarching view of our salient material issues. Second, we want to continuously improve the definition and choice of human rights topics and align them to the business context of our sector. This involves finding relevant examples and improving the articulation with relevant stakeholders by providing instructions on how to consider each topic. Last, we aim to train our stakeholders on human rights, updating the training content and ensuring that everyone can evaluate human rights topics inside Grant Thornton Luxembourg.</p>		

PART C: MANAGING KEY HUMAN RIGHTS ISSUES

[Part C is optional for new 2024 signatories.]

According to **Principle 19 and 20** of the UN Guiding Principles on Business and Human Rights, to prevent and mitigate adverse human rights impacts, companies should consider the results of their impact assessments across all relevant internal functions and processes and take appropriate action. To verify whether negative human rights impacts are being addressed, companies should monitor the effectiveness of the measures they have taken.

SPECIFIC POLICIES

UNGP	Information and objectives	Answers
C1	Does your company have specific policies in place to deal with salient human rights issues, and if so, which ones?	<p>At Grant Thornton, human rights are an integral part of our business. While our global GT International Human Rights Policy has not yet been fully formalised, several key human rights topics are already embedded in our existing policies. Specifically, the following policies reflect our commitment to human rights across the organisation:</p> <ul style="list-style-type: none">• Employee Handbook: Outlines our overarching approach to business ethics, including human rights considerations.• Physical Security Policy (including the Ergonomic Office Policy): Safeguards employees' rights to physical well-being and ensures workplace safety.• Neutrality Policy: Reinforces principles of impartiality and non-discrimination.• Other policies destined to guarantee the privacy and Health and Safety of our employees: «Telework Policy», «Personal Data Protection Policy for Employees», «Grant Thornton International Independence Policy», «Security Training and Awareness Policy», «Clean Desk and Clear Screen Policy», «Access Control Policy», «Incident Management». <p>Through these policies, we affirm our commitment to integrating human rights into our business practices and workplace culture.</p>
C1.1	How does your company communicate the relevance and importance of these policies to those who have to implement them?	<p>At Grant Thornton Luxembourg, we foster a culture of transparency and accessibility regarding information and business conduct. All employees have access to our policies and business conduct procedures through our internal intranet portal. Furthermore, when a new employee joins the company, the Human Resources team conducts a welcome session to introduce them to key policies and values, including those directly related to Human Rights. Employees are also encouraged to read our Sustainability Report to gain a deeper understanding of Grant Thornton Luxembourg and our approach to this topic.</p>

Progress plan to be undertaken for part C1

In line with our commitment to respecting human rights, we recognise the importance of continually refining our policies to ensure proper governance, expectations, and responsibilities are upheld, alongside effective monitoring and remediation procedures. Although several policies are already in place and regularly updated, we acknowledge the need for specific policies to address these areas more comprehensively.

In 2024, we continued the development of a comprehensive human rights policy and undertook a thorough review of existing policies and manuals. As part of this effort, we plan to publish a harassment policy in 2025.

Looking ahead, we are committed to further raising awareness and fostering communication on human rights issues within the organisation. In 2025, we aim to organize an in-depth training session for employees, ensuring they are fully aligned with the Human Rights guidelines. Additionally, we will schedule meetings with the Steering Committee to track progress and ensure continued focus on this important topic. We also plan to organise a meeting dedicated to the presentation of this annual human rights report with our staff delegation (in particular the equality delegate) so that we can include them as stakeholders in the 2025 risk assessment.

We will also continue to review and amend these policies as necessary to ensure they reflect the highest standards of respect for human rights.

ENGAGING WITH STAKEHOLDERS

UNGP	Information and objectives	Answers
C2	What is your company's approach to stakeholder engagement for each salient human rights risk?	<p>Grant Thornton Luxembourg adopts a proactive approach to identifying and addressing human rights issues as they become material for the organisation. As such, the Human Rights Risk Assessment plays an essential role in the identification of material issues.</p> <p>Similar to the approach used in the Sustainability Report, the Human Rights Report highlights the key stakeholders who have the most comprehensive information about human rights topics and how these intersect with Grant Thornton operations.</p> <p>Following the evaluation of each human rights topic through the Risk Assessment, the results are communicated and analysed by the HR Committee with the Steering Committee Depending on the nature of the issue, the Steering Committee assigns the responsibility for developing action or remediation plans to the appropriate committee or working group.</p>
C2.1	How does your company identify the stakeholders with whom it collaborates on each salient issue, and what is the timing and nature of this collaboration?	<p>Currently, the Human Resources department and our designated Human Rights officers, are responsible for overseeing and promoting the protection of Human Rights at Grant Thornton Luxembourg. They able to achieve this through the Human Rights Risk Assessment and by implementing policies that focus on safeguarding our main stakeholder group: our employees, as well as all individuals who engage with Grant Thornton Luxembourg, both internally and/or externally.</p>
C2.2	During the reporting period, with which stakeholders did the company engage with on each salient issue, and what were the reasons for this collaboration?	<p>During the reporting period and while preparing this report, we engaged with several internal stakeholders at Grant Thornton Luxembourg. These stakeholders, representing the employees of the organisation, shared their perspectives on promoting human rights.</p> <p>To effectively engage with employees, we provided training on human rights for new joiners, along with topics such as health and safety, rest and leisure and privacy and data security.</p>
C2.3	During the reporting period, how have stakeholder opinions influenced the company's understanding of each salient issue and/or the way it manages them?	<p>During the reporting period, stakeholder opinions have helped shape our understanding of each salient issue through their participation in our Human Rights Risk Assessment.</p> <p>In 2024, organisational changes affected how effectively we integrated these insights into our management approach. However, we are committed to making this process more comprehensive in 2025 by involving a wider range of stakeholders and conducting more extensive consultations with them. This will allow us to adopt a more inclusive and informed approach to managing these issues.</p>

		In addition, to promote the integration of human rights topics into GTLU - especially those considered more important in the Human Rights Risk Assessment - we plan to communicate them to our highest decision-making bodies.
Progress plan to be undertaken for part C2 In 2024, we maintained our engagement with employees through both formal and informal events. Over the past three years, the open approach we’ve established across various hierarchical levels and internal functions has fostered a mutual understanding, allowing employees to feel more comfortable sharing their views on the issues that matter most to them. Building on this foundation, we will continue to enhance our communication channels and further improve our employee engagement strategies. To further deepen this engagement, we will propose to the Steering Committee the introduction of clearer guidelines and the expansion of the stakeholder group to include any employee interested in joining voluntarily. This will provide a more holistic view of key topics. As previously mentioned, we also plan to offer an in-depth training session on Human Rights, aligning our internal practices with global standards. We plan to align this as closely as possible with the professional functions of the person undergoing the training. Additionally, we believe we can link these efforts with our clients by integrating Human Rights due diligence into the AML Acceptance form, ensuring stronger alignment with our external stakeholders.		

IMPACT ASSESSMENT

UNGP	Information and objectives	Answers
C3	How does your company identify changes in the nature of each salient human rights issue over time?	<p>Every year, we conduct the Human Rights Risk Assessment. In this edition, we reviewed each Human Rights topic and provided a clear definition for each. This included a draft of the Human Rights Glossary, where we provided clear definitions and applied each human right topic to our GT LU-specific business context.</p> <p>Additionally, to better align with the activities of Grant Thornton Luxembourg, a company operating in the financial services sector, we provided context on how each of the human rights topics fit within the context of our organisation.</p>
C3.1	During the reporting period, were there any notable trends or patterns observed in relation to any of the salient issues, and if so, which ones?	<p>During the reporting period, there were no reported cases concerning any of the salient issues, which means that we have not observed any notable trends or patterns related to these issues. As such, we were unable to identify any emerging concerns or recurring themes. Nonetheless, we remain committed to continue monitoring and ensuring that no underlying trends go unnoticed. Furthermore, we remain dedicated to investing in robust practices and procedures to proactively prevent potential.</p>

C3.2	During the reporting period, did your company identify any serious incidents related to a salient issue and, if so, which ones?	During the reporting period, no serious incidents related to any of the salient issues were identified within Grant Thornton Luxembourg.
Progression plan to be undertaken for part C3 In 2024, our priority was to continue emphasising our commitment to prevention of issues arising by adhering to best practices and implementing robust policies to mitigate the risk of wrongdoing. As a result, no concerns were reported throughout the year. Furthermore, our Human Rights Risk Assessment reflects this approach, as the assessed topics did not receive high-risk scores. For the year of 2025, we plan to cover not just internal, but also external relationships. We will also incorporate more data to improve how we evaluate and classify topics, helping us make better decisions. This will involve continuously improving our assessment process and aligning it with our activities.		

INTEGRATION OF RESULTS AND RESPONSES

By identifying actual and potential impacts, you will be able to adequately prioritize your resources to prevent, mitigate and remedy negative impacts on human rights. Establishing an adequate governance structure to ensure that responsibility is assigned to the appropriate authority and department, and that sufficient resources are available to implement measures, is essential for successful integration into business practices.

UNGP	Information and objectives	Answers
C4	How does your company integrate its findings on each salient human rights risk into its decision-making processes and actions?	<p>As in previous years, our performance on human rights topics— including findings, areas for improvement, and topic priorities—is reviewed at the Steering committee level. Depending on the issue, the Steering committee assigns the responsibilities of developing an action or remediation plan to the appropriate committee or working group to address the issue or mitigate the risk of its occurrence.</p>
C4.1	How are company departments whose decisions and actions may affect the management of salient risks involved in finding and implementing solutions?	<p>Grant Thornton’s head of departments, whose decisions and actions may affect the management of salient risks are actively involved in finding and implementing solutions through a structured approach. The Human Resources Committee plays a key role in this process by exploring, reviewing, developing, and providing advice on various topics, including human rights, before submitting these strategic decisions for approval by the Board of Directors. The Committee meets at least quarterly or as needed when relevant issues arise, ensuring continuous oversight.</p> <p>The Committee's primary commitment is to ensure the promotion and application of Grant Thornton's CLEARR values within the company, while addressing the challenges of a constantly evolving work environment and complying with legislative changes. Additionally, the Human Resources Department is involved in the annual evaluation of salient human rights issues.</p> <p>Furthermore, the Sustainability Committee and the Sustainability Lead, who are responsible for implementing the company’s sustainability practises, are also consulted throughout the risk assessment process, employee survey analysis, and action plan development, ensuring a comprehensive and coordinated approach to managing and mitigating salient risks.</p>
C4.2	In cases where tensions arise between the prevention or mitigation of impacts associated with a critical risk and other corporate objectives, how are these tensions managed?	<p>When tensions arise between the prevention or mitigation of impacts related to a critical risk and other corporate objectives, we address them through structured discussions and early engagement with the decision-making stakeholders. For example, we are in the process of drafting a Harassment Policy for 2025 that will be shared with the GTLU employees.</p> <p>Finally, when significant tensions arise between business objectives and risk mitigation, these matters are escalated to the Board of Directors for discussion and resolution, ensuring alignment and a balanced approach.</p>

C4.3	<p>During the reporting period, what measures did the company implement to prevent or mitigate the potential impacts attributable to each salient issue?</p>	<p>During the reporting year, Grant Thornton Luxembourg organised several activities aimed at raising awareness and addressing employee feedback (such as during the various appraisal processes applied: feedback on demand, semi-annual appraisal, annual appraisal, staff delegation and management’s meetings).</p> <p>In 2024, Grant Thornton Luxembourg made significant impact in engaging with employees and improving their well-being. This included promoting events aimed at empowering women in the workplace and fostering a culture of collaboration and energy through internal activities such as lunch gatherings, after-work events, sports sessions, and more. Furthermore, the integration of the whistleblower procedure into daily operations was essential to guarantee that employees can report on wrongdoings in a confidential manner, without fear of retaliation. These efforts reflect our commitment to incorporating employee well-being into our company.</p> <p>These efforts contribute to prevent and reduce current our potential impacts on our employees. A sign of their success is that our Human Rights Risk Assessment showed low scores for all the key human rights topics.</p>
<p>Progress plan to be undertaken for part C4</p> <p>For the year of 2025, we plan to integrate the results of the Human Rights Impact Assessment into our decision-making processes. This involves integrating the Health and Safety as well as Freedom and Equality topics as priorities in our Human Rights strategy and ensure that the right actions are taken to mitigate risks. Another priority under this subject is to streamline the escalation of human rights incidents. Our goal is to ensure that actual processes allow the efficient and effective reporting of any recorded incidents, allowing their quick resolution.</p> <p>Furthermore, we also plan to engage with the Staff Delegation in the next Human Rights Report. This will help us integrate human rights in our business and better capture the implications of the different topics to our business operations.</p>		

PERFORMANCE MONITORING

According to the UN **Guiding Principle 21** on business and human rights, in the interests of reporting on how companies are addressing their human rights impacts, they have to be prepared to disclose information externally, particularly when concerns are raised by or on behalf of stakeholders

UNGP	Information and objectives	Answers
C5	<p>How does your company know whether its efforts to address each key human rights issue are effective in practice?</p>	<p>Grant Thornton resorts to several processes to ensure that human rights efforts are being addressed, and performance is positive. Each year, we engage with stakeholders through our human rights report to discuss salient issues, track progress, and identify any significant changes that may require immediate action.</p> <p>We also have a whistleblowing procedure in place for receiving and addressing claims. Any reported issues are thoroughly investigated and dealt with. So far, we have not received any report, so no further action has been necessary.</p>

		In addition, we actively engage with our employees to understand their experience working at Grant Thornton. Our sustainability report, aligned with the Global Reporting Initiative (GRI), helps us track performance across various categories and ensures we are on the right path.
C5.1	During the reporting period, what are some examples of effective management of salient issues?	During the reporting period, Grant Thornton Luxembourg did not receive complaints or reports of wrongdoings. Nonetheless, we take a proactive approach to human rights, focusing on preventing issues before they arise. With this strategy in mind, we have implemented measures such as crating an Anti-Harassment policy.
Progress plan to be undertaken for C5 Building on our previous approach, in 2025 we reaffirm our commitment to transparency and actively listening to all our employees – integrating their feedback into our governance (potentially through the launch of a 2025 PeopleVoice Survey). We will continue to focus on understanding, monitoring, and addressing the needs and concerns of our internal stakeholders while fostering human rights principles within our culture.		

REPARATION

According to **Principle 29**, the UN Guiding Principles on Business and Human Rights, for grievances to be addressed promptly and be subject to direct remedial action, business enterprises should establish or participate in effective grievance mechanisms at the operational level for individuals and communities likely to be adversely affected. An effective grievance mechanism is a crucial tool for the subsequent identification of negative human rights impacts, as it enables you to identify potential negative human rights impacts in a timely manner. It can also help build good relations with your stakeholders, as it shows that you are aware and serious about the fact that negative impacts can occur despite the processes in place, and that there is a proactive attitude to rectifying them if they do occur.

UNGP	Information and objectives	Answers
C6	What is your company's approach to providing an effective remedy if people are harmed by its actions or decisions affecting salient human rights aspects?	<p>At Grant Thornton Luxembourg, we are committed to providing an effective remedy if individuals are harmed by our actions or decisions affecting salient human rights aspects. We adhere to a framework of accountability that includes clear processes for identifying, addressing, and rectifying any adverse impacts. This framework includes a range of actions and mechanisms designed to provide timely and fair remedy to those affected.</p> <p>Key actions and mechanisms include:</p> <ul style="list-style-type: none">Grievance Mechanisms: We have established confidential, accessible mechanisms where individuals or stakeholders can raise concerns about potential human rights violations or harm. This can be done either through our whistleblowing platform or by engaging with our Staff Delegation representatives. These mechanisms are designed to be impartial and provide a platform for affected parties to report issues without fear of retaliation.

		<ul style="list-style-type: none">Investigation and Remediation: When a grievance is raised, we conduct a thorough investigation to assess the impact and determine the appropriate response. This process is led by a dedicated team that includes legal, HR, and the designated experts to ensure all concerns are addressed fairly and effectively. If harm is identified, we work closely with the affected parties to develop a remediation plan. This plan can include steps such as compensation, policy changes, or direct support to those impacted.Corrective and Preventive Measures: In addition to addressing individual complaints, we implement corrective measures to prevent recurrence of the identified issue. This may involve reviewing and revising internal policies and practices, enhancing training programs, or strengthening oversight mechanisms.Monitoring and Reporting: To track the effectiveness of our remediation efforts, we establish clear metrics and timelines for implementing actions. These are regularly monitored and reviewed by management and reported internally to ensure accountability. We also include relevant updates in our annual Human Rights Report to maintain transparency with stakeholders.Training and Awareness: To prevent harm in the future, we provide ongoing human rights training to all employees, ensuring they understand their role in identifying and mitigating human rights risks. This training includes scenario-based learning to help employees respond appropriately if issues arise. <p>Our commitment to human rights is a continuous effort that requires vigilance, accountability, and continuous improvement. By maintaining robust grievance mechanisms, effective whistleblowing process, and proactive preventive measures, we strive to uphold the highest standards of ethical responsibility. Through transparency and active engagement, we ensure that our actions align with our values, fostering a workplace and business environment that respects and protects human rights.</p>
C6.1	Via what means can your company receive complaints or claims related to each salient topic?	<p>Grant Thornton Luxembourg provides multiple secure and accessible channels for receiving complaints or claims related to salient topics, ensuring confidentiality and appropriate follow-up. These include:</p> <p>Internal reporting channels:</p> <ul style="list-style-type: none">Complaints and allegations can be reported through written or oral communication,By requesting a physical meeting for direct discussions.Or through the whistleblowing channelWhen complaints are sent through the whistleblowing channel, reports are acknowledged within seven days of receipt, and the ethics leader ensures follow-up. <p>External reporting options:</p> <ul style="list-style-type: none">Externals parties may use the whistleblowing channel

		<ul style="list-style-type: none"> • Reports or complaints submitted through the whistleblowing are acknowledged within seven days of receipt. Whistleblowers receive a response – whether or not the report qualifies as an alert – within three months after the date of receipt of the report. <p>By offering multiple secure reporting mechanisms, we ensure that concerns related to any salient human rights issue can be raised effectively and confidentially, reinforcing our commitment to transparency, accountability, and without any retaliation.</p>
C6.2	<p>How does your company ensure that people feel able and empowered to make a complaint or claim?</p>	<p>Our open-door policy and continuous communication between management and employees have fostered a culture of transparency, creating a safe and confidential space where employees can report misconduct or policy breaches without fear of retaliation.</p> <p>Grant Thornton Luxembourg will not permit reprisals or retaliation against someone who raises a concern, reports suspected misconduct, or provides information for a related investigation. To uphold this commitment, we have established clear disciplinary measures for cases where policies or procedures are not complied with. Any initial breach is met with remedial or disciplinary action to ensure corrective measures are taken. If the breach is repeated, stricter consequences are enforced to prevent further non-compliance.</p> <p>By encouraging direct dialogue between employees and leadership, we ensure that concerns, feedback, and suggestions are heard and addressed promptly, strengthening trust and engagement within the organisation.</p> <p>This proactive approach allows us to identify and resolve workplace issues before they escalate, ultimately safeguarding Human Rights and reinforcing corporate accountability.</p>
C6.3	<p>How does your company deal with complaints and evaluate the effectiveness of the solutions?</p>	<p>Our company manages complaints through a structured and transparent process that ensures the confidentiality of the persons involved and appropriate follow-up. While we have never received a complaint, we have well-established processes, such as the Whistleblowing Procedure to address potential issues effectively. Our approach is supported by a Root Cause Analysis framework based on engagement, which can be accessed on our intranet by all Grant Thornton Luxembourg employees.</p> <p>Handling Complaints: Complaints may come from employees, clients, or third parties and can be received by engagement team members or other personnel. Internal complaints involving an engagement team member are escalated to a partner or director outside the team, typically the head of the service line, or to the managing partner/Steerco if necessary. External complaints are directed to the managing partner/Steerco. To submit complaints, internal and external stakeholders can access the following website: https://report.whistleb.com/en/grantthorntonlu</p>

		<p>Evaluating and Resolving Complaints: Investigations are led by the head of the service line or the managing partner/Steerco to identify deficiencies in quality management. If direct involvement presents a conflict of interest, an external investigator may be appointed. If systemic issues or individual non-compliance are found, corrective actions are taken. Serious or unresolved complaints are referred to the firm’s legal counsel, with external legal advice sought if needed. All complaints are recorded in a Complaints Register, including details of the complainant, responsible personnel, and resolution.</p> <p>Ensuring Effectiveness: Employees have access to secure and confidential reporting channels without risk of retaliation. This helps us continuously monitor, assess, and improve our complaint resolution process.</p>
C6.4	<p>During the reporting period, what trends and patterns characterized complaints or claims and their resolutions on each of the salient topics, and what insights has the company gained?</p>	<p>During the reporting period, no complaints or claims were recorded on any of the salient topics through the whistleblowing procedure or via the different email addresses made available for reporting concerns. As a result, no specific trends or patterns emerged regarding the nature of complaints or their resolutions.</p> <p>Nonetheless, the company remains committed to maintaining a robust and transparent grievance mechanism, continuously monitoring its effectiveness to ensure that all stakeholders have access to secure and confidential reporting channels.</p>
C6.5	<p>During the reporting period, did your company offer or facilitate remedies for actual incidents related to a salient issue? If so, can you provide representative examples?</p>	<p>During the reporting period, no incidents related to any salient issues were recorded. As a result, Grant Thornton Luxembourg did not need to offer or facilitate any remedies. However, we remain committed to our grievance mechanisms and remediation processes to address any potential concerns effectively and transparently should they arise in the future.</p>
<p>Progress plan to be undertaken for part C6</p> <p>On this point, in 2025 we plan to formalise our Whistleblowing Policy and share it with all employees. While we already have whistleblowing mechanisms in place for both internal and external stakeholders to report wrongdoings, especially related to human rights, we believe it is important to inform employees about these mechanisms and ensure they have the information necessary to make use of the Procedure in an effective manner.</p> <p>While in 2024 we operated under the GT Internal Whistleblowing Policy, we have already implemented mechanisms that allow both internal and external stakeholders to report any suspected misconduct, with a particular focus on human rights wrongdoings. However, we recognise that having these mechanisms in place is not enough; it is equally important to raise awareness among employees about their rights, the reporting channels available to them, and the protections in place for whistleblowers. By formalising our policy, we aim to enhance transparency, strengthen trust within our organisation, and empower employees to report concerns confidently and securely.</p>		