ESG Policy for Projects

Downstream

NIRAS largest potential impact on Environment, Social and Governance, is in our projects towards clients. Our approach in these projects is two-folded: To reduce our own reputational risks in connection with potential negative environmental and social impact in the projects, and to support clients enhancing the positive impact and reduce the negative impact of the projects. Focus areas will be **Biodiversity, Pollution, Resource Use & Circular Economy, Climate Change, and Water & Marine resources.**

Potential reputational risks in connection with projects, will be assessed as part of our bidding process.

Positive impact and negative impact in projects, will be address as early as possible, and alternative solutions or approaches will be proposed to the customers.

Scope

All sectors and regions where NIRAS operates are in scope.

Addressing reputational risks applies to all projects, including engineering, design, and consulting services. Projects assessed to be in risk class 3 & 4 from an ESG perspective, will be subject to additional dialogue within NIRAS and with clients.

Addressing positive impact and negative impact in projects applies, to designated projects (scope and documentation will be defined in a pilot phase).

Policy on Environment

Upstream and own operation

NIRAS aims to reduce our impact on the environment from upstream (suppliers) and own operation, even the impact from our own operation, as an engineering consulting company, as well as our suppliers, is limited.

Our Double Materiality Assessment (DMA) shows that NIRAS' most significant environmental impact is CO_2 emissions, deriving from energy consumption in our premises and fuel for our company cars (scope 1 & 2 ~approx. 12% of NIRAS total CO_2 emissions, 2022), as well as purchase of IT, rent of premises and business travel, etc. (scope 3 ~ approx. 88% of NIRAS total CO_2 emissions, 2022). Following, NIRAS has environmental targets for reducing CO_2 emissions in scope, 1, 2 & 3, with the aim of becoming carbon net zero in 2050. NIRAS in Denmark, United Kingdom and Sweden have Environmental Management Systems, certified according to ISO14001. NIRAS in Norway has 'Miløfyrtårn', which is alike to ISO 14001.

Scope

Own operation in all entities in NIRAS are covered by this policy, as well as upstream from 2026. The objective in this policy is also integrated in our `Car Policy´ and our `Green Procurement Policy´ incl. `GBS Procurement procedure´. Water and waste is assessed as non-material and following not in scope.

NIRAS

Policy on Social

Upstream and own operation

NIRAS has established a suite of social policies to enable its own workforce and workers in the value chain to thrive. This social policy comprises NIRAS’s global Equity, Diversity, and Inclusion Policy, Anti-Bullying Policy, Sexual Harassment Policy, Alcohol and Substance Policy, Smoking Policy, and our ambition to unlock our employees' full potential. These policies are supplemented by NIRAS’s commitment to the UN Global Compact and basic human rights principle, NIRAS’s Modern Slavery and Human Trafficking Statement.

NIRAS’s social policies establish behavioural standards, safeguarding measures, and remediation procedures to enable employees and partners to enjoy a fulfilling work life. They focus primarily on ensuring physical and mental health and safety, wellbeing, inclusion, access to opportunities, and continuous learning for global NIRAS employees. They also establish the international standards for human and labour rights that NIRAS expects its workforce and suppliers to uphold.

Scope

The policies cover all NIRAS employees, as well as every partner, organisation, company, or individual with whom NIRAS signs an employee contract or sub-supplier agreement.

Policy on Governance

Upstream and own operation

Fulfilling the recommendations of OECD, NIRAS has established an Integrity Management System (IMS) as well as a whistleblower arrangement.

NIRAS' IMS builds on the FIDIC model and Transparency International's 'Assurance Framework for Corporate Anti-Bribery Programmes (2012)'. NIRAS' IMS consists of NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct. NIRAS' Business Integrity and Ethics Policy applies to all NIRAS activities and to all companies belonging to the NIRAS Group.

Other companies and individuals, with whom NIRAS collaborates, shall also comply with this policy whereas NIRAS' Code of Conduct solely concerns NIRAS employees including external consultants.

Scope

NIRAS IMS covers the policy with ethical standards and internal guidelines for, among others, Code of Conduct. It includes a zero-tolerance policy to corruption, tax evasion and fraud. The policy and guidelines apply to the NIRAS Group globally, including its subsidiaries, affiliates and all engaged to work for NIRAS.

Updated ESG targets and initiatives

For NIRAS own operation

Commitment	Environment We strive to reduce our CO_2 emissions	Social We strive to be a good place to work	Governance We are a responsible company
Strategic targets	➢ Reduce CO_2 emissions in scope 1 & 2 with 50% in 2026, with 2022 as baseline ➢ CO_2 neutral in scope 1 & 2 in 2030 ➢ Reduce CO_2 emissions in scope 3 with 25% by 2030 ➢ Carbon net zero in 2050	➢ More than 85% in employee satisfaction ➢ Less than 15% employee turnover ➢ 33% female managers in 2026, 39% female managers in 2030	➢ 100% completion of NIRAS anti-corruption course *(all permanent NIRAS staff who hold management positions, and/or are working internationally, excl. those on any form of long-term leave exceeding one month or those under notice).*
Strategic Initiatives towards 2026	➢ Conversion from natural gas in Allerød ➢ Conversion on 70% of company vehicles to electric in the EU ➢ Cooperation with suppliers about reducing climate impact ➢ Implementation of new policies on business travel, seminars, conferences & hotels, and canteens	➢ Good place to work: Prepare reporting in the CSRD framework ➢ Health and safety: Implement ISO45001 in DK and prepare reporting for CSRD ➢ Training and development: prepare reporting in the CSRD framework ➢ Diversity and equality: EDI working group initiatives	➢ Follow up on mandatory anti-corruption course for all employees
Shared initiatives	Double materiality assessment Incorporate CSRD framework in current Risk Management processes Taxonomy: OPEX, CAPEX, revenue split Integrate CSRD reporting in Financial reporting		

NIRAS