NIRAS INTEGRITY MANAGEMENT SYSTEM

Policy and Procedures

THE NIRAS GROUP

Date: 21 May 2026

Introduction by NIRAS' Chief Executive Officer

NIRAS' Integrity Management System (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' permanent as well as non-permanent employees.

Conducting business with integrity is a fundamental principle in NIRAS, and key to serving our clients in accordance with our values. NIRAS' unwavering ethical principles, based upon trust, respect, honesty and integrity, empower our employees to conduct business the right way.
Our uncompromising ethical standards and Code of Conduct, which include a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, discrimination, and harassment, are central to everything we do in NIRAS, and we seek to do business with others who uphold the same standards. This translates to providing our clients and everyone with whom we interact with the highest quality of service - with excellence and integrity.

Jens Brandt Bering
Chief Executive Officer

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Abbreviations

Atch	Attachment
BoD	Board of Directors
BU	Business Unit
BUD	Business Unit Director (Vice President)
CEO	Chief Executive Officer (of NIRAS A/S and the NIRAS Group)
CoC	Confirmation of Compliance
CoI	Conflict of Interest
EDI	Equity, diversity and inclusion
EM	Executive Management (NIRAS' CEO, CFO and EVPs)
EVP	Executive Vice President
FIDIC	International Federation of Consulting Engineers
GDPR	General Data Protection Regulation
GLCO	Global Communication
GLPP	Global People (Human Resources)
GONG	Go – No Go (a bid decision support system)
HR	Human Resources
IFI	International Financial Institution
ILO	International Labour Organisation
IMS	Integrity Management System
MD	Managing Director (typically of a NIRAS affiliated or subsidiary company)
NCU	NIRAS Compliance Unit
NIC	NIRAS International Consulting (NIRAS' business units in development aid projects)
OECD	Organisation for Economic Co-operation and Development
OFAC	U.S. Department of the Treasury Office of Foreign Assets Control
PEP	Politically Exposed Persons
PM	Project Manager
PO (PD)	Project Owner (Project Director)
SVP	Senior Vice President
UBO	Ultimate Beneficial Owner
UN	United Nations
UNCAC	United Nations Convention against Corruption
VP	Vice President (e.g., Business Unit Director)

1. NIRAS' Business Integrity and Ethics Policy

This policy applies to the NIRAS Group, including its subsidiaries, affiliates and all engaged to work for NIRAS. Where the term "NIRAS" is used, it includes all the subsidiaries, affiliates, and business units in NIRAS' group of companies.

- Every partner, organisation, company, including sub-contractors, sub-consultants or individuals, with whom NIRAS signs a contract or agreement, shall read, understand, and comply with NIRAS' Business Integrity and Ethics Policy, which concerns corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to act in accordance with the UN Guiding Principles on Business and Human Rights and to serve clients and others with respect, excellence, and integrity.

- All NIRAS' employees are committed to provide quality services to NIRAS' clients, with value added by, as a minimum, best practices, while striving for new innovative methods and solutions always keeping NIRAS business integrity high.

- NIRAS' objective is to fulfil our clients' expectations and requirements by applying quality management and continuous improvement of technology, performance, and delivery as the work method, and with integrity as the overriding principle of behaviour.

- All NIRAS employees play a key role in ensuring NIRAS' integrity. They must perform in accordance with NIRAS' Code of Conduct, and fully understand the ethics of serving clients.

- **NIRAS has a zero-tolerance policy to corruption, tax evasion and fraud** and will actively contribute to combating corruption and fraud in all its forms.

The term "corruption" is not a well-defined concept internationally. Thus, we have decided to distinguish between 7 types of what NIRAS considers as corruption:

1. Bribery & Facilitation payment
2. Fraud & Embezzlement
3. Extortion & Security payment
4. Gifts & Entertainment
5. Conflicts of Interest
6. Nepotism & Favouritism
7. Obtaining Undue Advantages

Type no. 1 and no. 2 are always illegal according to national and international law. No. 3-7 are types that potentially may become corruption, if not managed correctly.

- NIRAS has a zero-tolerance approach to any form of modern slavery and human trafficking and shall oversee that it does not take place within NIRAS' business and supply chains.
- NIRAS adheres to the human and labour rights outlined in the UN International Bill of Human Rights and the UN/ILO Declaration on Fundamental Principles and Rights at Work.

- NIRAS does not work with partners or participates in projects for clients or in countries that are officially sanctioned by e.g. the EU, UK or an IFI directly involved in the project concerned.
- In case of non-compliance with NIRAS' ethical standards, NIRAS will thoroughly investigate the matter and apply the full force of the law, where sufficient evidence is obtained.
- All NIRAS employees should avoid situations in which there is, or may seem to be, a conflict of interest both in terms of personal interests and the interests of NIRAS.
- NIRAS acknowledges its corporate social responsibility and will actively contribute to sustainable solutions and developments that safeguard societies and the environment.
- NIRAS acknowledges its responsibility to ensure that the legal framework, in the countries where we work, is observed.
- NIRAS always pays for goods and services in a legal and transparent way and subscribes to the principle of proportionality.
- NIRAS aims for a culture where both the internal and external work environment is free of all sorts of harassment and discrimination. All employees must treat their colleagues, clients, and partners with respect, and observe the highest standards of collegiality.
- NIRAS subscribes to gender equality and diversity at the workplace, and shall actively, through its employment policy and daily management, contribute to creating a conducive working environment with equal rights and opportunities for all NIRAS' employees.
- All business units and member companies of the NIRAS Group are committed to maintaining integrity, which continuously shall be monitored at group level, and improved, if need be.

2. NIRAS' Integrity Management System

2.1. Background Documents

Fulfilling the recommendations of OECD, NIRAS has established an Integrity Management System (IMS). Combating terrorism and crime is an integral part hereof. NIRAS' IMS builds on the FIDIC model and Transparency International's framework.

NIRAS' IMS follows the following instruments:

1. OECD: Anti-Bribery Recommendation of the Council for Further Combating Bribery 2009; Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 2021.
2. FIDIC's Guidelines for Integrity Management in the Consulting Industry, Part I, Policy and Principles (2011) and Part II, Procedures (2015).
3. Transparency International's Assurance Framework for Corporate Anti-Bribery Programmes (2021).
4. The UN Global Compact's Principle Ten: Anti-Corruption, and thus also the UN Convention Against Corruption (UNCAC, 2005), which is the underlying legal instrument for the 10th Principle.
5. ISO 37001:2016 Anti-Bribery Management System.
6. ISO 37002:2021 Whistleblowing Management System, Guidelines.
7. NIRAS also subscribes to fulfilling the 17 Sustainable Development Goals, adopted by UN in September 2015.

2.2. About NIRAS' Integrity Management System (IMS)

NIRAS' IMS procedures conform to generally accepted "best practices" and emphasize ethical behaviour towards all NIRAS' stakeholders, i.e. the clients, suppliers, owners, employees, partners, sub-contractors, and society in general. These procedures are implemented within a framework inspired by NIRAS' Quality Management System.

The organisational framework of NIRAS' IMS corresponds to NIRAS' organisational set-up. Consequently, the IMS procedures are tailored to the various levels of responsibilities, i.e. to the project consultants/ engineers, the Project Managers/ Directors, the Business Unit Directors/ Vice Presidents, the Senior Vice Presidents, the Executive Vice Presidents, the Chief Executive Officer and to the Board of Directors.

NIRAS' Business Integrity and Ethics Policy is documented, implemented, communicated internally and externally, and is made publicly available.

By signing an employment contract with NIRAS, all employees undertake to abide by NIRAS' Integrity and Ethics Policy and to comply with NIRAS' Code of Conduct.

NIRAS' IMS with attachments is made available on NIRAS' Intranet and on NIRAS' websites.

2.3. The Basis

NIRAS' Integrity Management System is an internal system, designed as a tool to prevent corrupt behaviour and to encourage integrity. It consists of a set of inter-related components designed in such a way that the consulting activities are managed by integrity principles ensuring that the workflow is free of corruption and fraud.

The basis of NIRAS' IMS are prevention, detection, response, documentation, and continuous improvement (Figure 1).



Figure 1: The basis of NIRAS' IMS

2.4. Prevention

The following measures apply to discourage wrongdoing "before it begins":

2.4.1. Responsibility and organisational set-up

It is the responsibility of the management, and all other employees holding a contract with NIRAS, to comply with NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct, which are described in NIRAS' IMS.

An important aim of NIRAS' IMS is to ensure that all NIRAS permanent employees as well as non-permanent project employees, NIRAS affiliated, and subsidiary companies and NIRAS' sub-consultants are fully aware of the expected behaviour. Integrity performance guidelines and instructions for NIRAS employees are contained in NIRAS' online anti-corruption course and in Chapter 3, NIRAS' Code of Conduct.

The Board of Directors (BoD) is the overall responsible body for approving NIRAS' IMS, including revisions. The BoD provides oversight to NIRAS' IMS and receives presentation of status at board meetings. "Integrity Issues" is a fixed item on the agenda.

NIRAS' Chief Executive Officer (CEO) is the overall responsible for ensuring that NIRAS' IMS is in force, and accordingly that procedures are carried out consistently with clear lines of authority.

To secure that the IMS procedures, relating to concrete project tendering, resourcing, partnering, contracting, management and implementation, are followed, the CEO has delegated the overseeing responsibility to the Executive Management (EM) and Senior Vice Presidents (SVP), while the responsibility of actual compliance and adherence to the IMS procedures rests with the Business Unit Directors

(BUDs)/ Vice Presidents (VP). “Integrity Issues” is also a fixed item on the agenda of at least one annual Executive Management meeting.

As regards NIRAS affiliated and subsidiary companies, the CEO has delegated the overseeing responsibility also to include the concerned managing directors (MD).

NIRAS’ Compliance Unit (NCU) is responsible for the coordination, maintenance, filing of documentation and overseeing of compliance. NCU also provides training and guidance of NIRAS’ employees, including NIRAS’ management, on integrity issues and NIRAS’ IMS.

- **Distribution of responsibility matrix (Attachment 1)**
- **Terms of Reference for NIRAS’ Compliance Unit (Attachment 2)**

2.4.2. Policy and Code of Conduct

NIRAS’ integrity policy, as expressed in NIRAS' Business Integrity and Ethics Policy, together with NIRAS’ Code of Conduct form the basis of NIRAS’ IMS.

NIRAS’ Business Integrity and Ethics Policy is published on NIRAS’ websites. It is also referred to in all NIRAS’ employment contract formats.

Further, NIRAS’ Integrity and Ethics Policy is provided to non-permanent employees as well as to partners or companies, whom NIRAS enters into an agreement with, either in soft copy or with reference to NIRAS’ websites. All engaged parties sign for their confirmation of compliance either as an integral part of the contractual text in question or as a separate signed document.

- **Confirmation of compliance (Attachment 8)**

NIRAS Business Integrity and Ethics Policy is supported by a policy statement endorsed by the BoD and executed under the supervision of NIRAS’ CEO. NIRAS’ Business Integrity and Ethics Policy and Code of Conduct are embedded in NIRAS’ Fundamentals.

- **Statement on NIRAS’ Business Integrity and Ethics Policy (Attachment 9)**

2.4.3. Due diligence assessment

It is a prerequisite for entering into an agreement between NIRAS and a firm or individual to perform an assessment of the firm/ individual incl. UBOs. The assessment is carried out to avoid any involvement in corruption, modern slavery, or human trafficking, and to ensure that the firms/ individuals have not been sanctioned internationally. If so, steps must be taken to mitigate risks or to terminate the agreement negotiations.

Depending on the type of firms/ individuals, and thus the risk, such an assessment, which we term “risk-based due diligence assessment process”, might rank from a first basic screening in the NIRAS project risk log, to be questionnaire and search based for a more thorough analysis and follow-up.

Responsibility:

- It is the overall responsibility of the BUD (VP)/ PD/ PM that no agreements are signed unless a risk-based due diligence assessment process has been performed.

- It is the responsibility of the designated employee, who signs an agreement with a firm/ individual, that such a risk-based due diligence assessment process has been performed, and that sufficient precautions are taken before the agreement is being entered into or signed.
- It is the responsibility of all employees, involved in or hearing about NIRAS' potential engagement with a firm/ individual, to point at former or present integrity matters, relating to the firm/ individual in question, which they are aware of.

See full guideline:

- **Risk-based due diligence assessment process (Attachment 3)**

2.4.4. Identification of high-risk projects including conflicts of interest

Timely, and in advance, it must be assessed if a project is high-risk or might become high-risk, hereunder if there is a risk of conflict of interest. If considered high-risk, preventive measures must be applied.

See full guideline:

- **Classification of high-risk projects and assessments (Attachment 4)**

2.4.5. Communication, training, and testing

NIRAS' IMS, with procedures and forms, is shared with all NIRAS employees. Moreover, it is assured through training and testing that the individual employees understand their obligations and responsibilities. All employees are obliged to take, and complete, NIRAS' online anti-corruption course.

Responsibility:

- NIRAS' GLPP (HR), supported by NIRAS' Compliance Unit.

See full guidelines:

- **NIRAS' IMS - training and tests (Attachment 5)**

NIRAS' Business Integrity and Ethics Policy are presented on all NIRAS Group members' websites and are thus public.

Responsibility:

- NIRAS' Head of GLCO, supported by NIRAS' Compliance Unit.

2.5. Detection

This concerns the detection of unlawful actions and misdemeanours.

2.5.1. High-risk projects

Assessment of high-risk projects must be conducted at regular intervals.

Responsibility:

- NIRAS' Project Manager and Project Owner/ Project Director.
- It is the responsibility of the BUD/ VP to monitor and ensure that regular assessments are carried out on the high-risk projects.
- For high-risk projects, that only involve NIRAS affiliates or subsidiary companies, the responsibility of the assessment rests with the affiliated or subsidiary company in question.

See full guidelines:

- **Classification of high-risk projects and assessments (Attachment 4)**

2.5.2. NIRAS' whistleblower arrangement

It is possible for both NIRAS' employees and persons outside of NIRAS to report on suspected instances of wrongdoing through NIRAS' whistleblower arrangement.

Responsibility:

NIRAS' Compliance Unit is responsible for receiving and handling the reported instances, and for guaranteeing secrecy and anonymity of the whistleblower.

Incidents concerning harassment and bullying can similarly be referred to GLPP (HR) as described in the guideline.

See full whistleblower guideline (external link)

2.6. Response

NIRAS' management shall immediately and appropriately respond to any alleged or actual wrongdoing by initiating further investigation of the allegations, and for confirmed wrongdoings by initiating the applicable disciplinary procedures including termination where appropriate.

NIRAS' management is obliged to hand over cases on corruption to NIRAS' Compliance Unit for investigation.

NIRAS' management is obliged to inform NIRAS' GLPP on issues that concern harassment, bullying, and discrimination.

NIRAS' management will openly and transparently allow external investigators, representing renowned local or international institutions to examine NIRAS' contracts, financial records, correspondence etc., if the institution requests an integrity investigation to be carried out. In such case, NIRAS will demand a written statement on confidentiality as well as request full insight in the records and final investigation report.

Responsibility:

- It is the responsibility of the employee, who discovers or receives information about a possible wrongdoing or actual evidence of the wrongdoing, to report this immediately either through NIRAS' whistleblower arrangement to NIRAS Compliance Unit (NCU) or to NIRAS' management, which immediately shall hand over the case to NCU. NCU will inform the CEO accordingly.

- It is the overall responsibility of NIRAS' CEO to initiate the applicable disciplinary procedures.

See further guidelines:

- **Handling of allegations and disciplinary measures (Attachment 6)**

2.7. Documentation

Documentation is an important part of NIRAS' IMS. Documentation is needed both to keep the IMS up to date, and for keeping the employees, management, and the Board of Directors (BoD) informed, as well as for being able to demonstrate to third parties that NIRAS' IMS is in place, is genuine and strictly adhered to. The IMS filing system is maintained in accordance with GDPR and IT security ensures that key files are properly stored and readily accessible.

See further guidelines:

- **Documentation, files, and records (Attachment 7)**

All NIRAS employees, including project employees, as well as sub-consultants and partners sign for having read and that they will comply with NIRAS' Business Integrity and Ethics Policy. For NIRAS employees this, together with the obligation of also complying with NIRAS' Code of Conduct, is captured in the employment contracts.

For contracts with project engaged employees, sub-consultants, partners, companies, and consultants that do not already contain a clause on integrity matters, which corresponds to NIRAS' Business Integrity and Ethics Policy, a separate declaration on confirmation of compliance shall be signed.

See further guidelines:

- **Confirmation of compliance (Attachment 8)**

Responsibility:

- NIRAS GLPP (HR) is responsible for employment contracts and training, and thus also for keeping records of the same.
- The employee with designated NIRAS signatory rights is responsible for project contracts, partnership, and joint venture agreements and for external engaged project employees and sub-consultants, and thus also for keeping records of the compliance confirmation, either in terms of an integrity clause in the agreement/ contract or as a separate and signed 'Confirmation of compliance'.

- The BUD/ VP is responsible for keeping records of all integrity matters that relate to the identification, assessments, contract negotiation, tendering, contracting and implementation of projects for which his/ her Business Unit is responsible.

- The SVPs and the EVPs are responsible for overseeing that such records/ files are being maintained and readily accessible.

- The CEO is responsible for keeping records of the Executive Management and BoD meeting agenda and minutes of meetings.

- The NCU is responsible for compiling the integrity records as relevant, and for keeping records of the periodic reviews of the IMS, and of raised concrete integrity cases.

2.8. Continuous improvement

NIRAS IMS is reviewed annually, with the aim of adjusting and improving the IMS.

Responsibility:

- The BoD is the overall responsible body for ensuring that NIRAS' Business Integrity and Ethics Policy and Code of Conduct, as well as the entire IMS with its procedures and delegation of responsibilities, is continuously being improved and updated according to internal as well as external requirements.
- NIRAS Compliance Unit is responsible for the continuous updating and improvement of NIRAS' IMS, and for presenting revisions of the IMS to the CEO for approval.
- The CEO is responsible for informing the SVPs and the EVPs as well as the BoD of the revisions.
- Major revisions of NIRAS' IMS must be formally approved by the BoD.
- Once approved, it is the responsibility of GLCO that the most recent updated IMS is made readily available for all NIRAS employees and entities, including NIRAS affiliated and subsidiary companies.

3. NIRAS' CODE OF CONDUCT

3.1. The Code

Responsibility to society and the profession

NIRAS recognises that the work of the employees of a consulting engineering company is critical to the achievement of sustainable development of society and the environment. In this respect, NIRAS:

- Accepts the responsibility of the profession to society, including NIRAS' corporate social and environmental responsibility.
- Contributes to the benefit of its clients, society, and employees, through sustained personnel training and technology development aimed at improving productivity sustainably in due respect of both the physical and the social environment, locally as well as globally.
- Seeks solutions that are compatible with the principles of sustainable development.
- At all times upholds the dignity, standing and reputation of the profession.

Competences

NIRAS acknowledges that the technological development and other types of professional development entails a need for continuous up-to-date solutions and delivering of results of high quality. In this respect, NIRAS:

- Continuously improves its knowledge base, abilities, and tools in its area of expertise, at levels consistent with the latest development in technology, legislation, and management.
- Refrains from performing any services unless competent to perform them.
- Undertakes project assignments in its areas of expertise, where it has the capabilities to deliver efficient and effective service to its clients.
- Provides services to the clients, with quality management and continuously improvement as a working methodology.

Professional integrity

NIRAS' employees are professionals, and as such, clients are encouraged to bring them into their trust. It is only in the dialogue based on mutual trust that NIRAS' services can be carried out to the satisfaction of the client. In this respect, NIRAS:

- Acts with loyalty to its clients and maintain confidentiality of any information and document to and from the client.
- Only offers its services under contracting terms that do not interfere with its independence, integrity, and objectivity.
- Always acts in the legitimate interest of the client and performs professional services with integrity and loyalty without jeopardising NIRAS' respect of the human and labour rights.
- Is impartial in the provision of professional advice, judgement, or decision.
- Neither carelessly nor intentionally does anything to injure the reputation or business of others.
- In the event of being asked to review the work of others, behaves in accordance with appropriate professional conduct and courtesy.

Corporate integrity

- NIRAS only solicits consulting work and participates in private or public competitive bidding under the highest standards of corporate ethics and competitive practices, and with total integrity in its transactions.
- NIRAS favours Quality Based Selection for the contracting of its services.
- In its promotional activity and its services, NIRAS upholds the dignity and reputation of the consulting industry. Marketing and reports describing resources, experience, work, and reputation, reflect NIRAS' actual circumstances in a truthful manner.
- NIRAS complies with the EU Data Act (2025) and the EU General Data Protection Regulation that became enforceable on May 25th, 2018.

Business integrity

- NIRAS has a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, human trafficking, discrimination, and harassment.
- No offer, payment, consideration, or benefit of any kind, which constitutes fraud, illegal or corrupt practices, shall be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract.
- NIRAS **does not accept** any of its employees and individuals/ firms, with whom NIRAS has a formal or informal engagement, to offer or accept remuneration of any kind, which in perception or in effect:

    - Seeks to facilitate or influence the process of selection or project implementation.
    - Seeks to compensate employees, clients, or individuals, either illegally or in a non-transparent (hidden) manner, for faults and mistakes.
    - Seeks to compensate employees and project members in a way which might be seen as assisting tax evasion. NIRAS only pays in a legal and transparent way and subscribes to the principle of proportionality.
    - Seeks to affect the employees' or the client's or the client representative's impartial judgement.
    - Seeks to facilitate any kind of process or activity in an illegitimate manner.
    - Seeks to prejudice independent judgements.

- NIRAS shall avoid any conflict of interest and inform the client of any potential conflict of interest that might arise in the performance of the services.
- NIRAS will not endorse compensations or contribution arrangements destined to influence or secure consulting work, nor seek commissions from suppliers of equipment and services recommended to the client as part of NIRAS' consulting services.
- NIRAS does not accept any remuneration that could encourage the firm to offer a biased opinion.
- NIRAS will cooperate fully with any legitimately constituted investigative body which makes inquiry into the administration of any contract for services or construction.
- NIRAS refrains from any misrepresentation or presentation of false data, factors, or qualifications to meet the terms of contract during selection or execution, or for securing unfair or unlawful gain individually or for the companies belonging to the NIRAS Group.

3.2. Integrity performance guidelines and instructions for NIRAS employees

The following provides guidance and instruction on how to manage, perform and behave to comply with NIRAS' Business Integrity and Ethics Policy. It applies to all persons representing NIRAS (in the following termed "NIRAS' representatives"), i.e. all NIRAS employees, and external project members, trainees, and interns etc., who work for and hold a contract with NIRAS.

3.2.1. General rule of performance

NIRAS representatives should always represent the organisation in a manner that promotes NIRAS' values. They should communicate and interact in a positive and respectful manner.

NIRAS representatives should demonstrate the same accountability and attitudes in their professional and personal life. They should be sensitive to and respect local cultures and traditions taking special care in manner of speech, action, and dress code.

NIRAS representatives shall comply with national and international law, including with the law of the country/ countries, where he/ she carries out work for NIRAS.

Apart from what is mentioned in "NIRAS Group Policy on the UN Sustainable Development Goals and Ethics" (internal link), NIRAS does not have lists of ethically "do's and don'ts". NIRAS expects and trusts that all NIRAS employees possess an ethical compass ensuring full compliance with NIRAS ethics policy.

As part of NIRAS' Business Integrity and Ethics Policy, NIRAS is committed to the UK Modern Slavery Act 2015, expressing zero tolerance to any kind of modern slavery described in a separate statement (external link).

3.2.2. Equity, Diversity, and Inclusion

NIRAS is firmly committed to embedding Equity, Diversity, and Inclusion (EDI) as a foundational pillar of our organisational culture and integrity framework, in alignment with our EDI Policy. We recognise and value the diverse identities, experiences, and perspectives our employees bring, and we acknowledge that systemic and structural barriers can affect individuals' access to opportunities differently.

NIRAS maintains a zero-tolerance stance toward all forms of harassment, bullying, discrimination including any failure to act when such behaviour is observed. We are committed to fostering a safe, respectful, and psychologically secure working environment in which all staff understand their rights, responsibilities, and the mechanisms available to report concerns without fear of retaliation.

All representatives of NIRAS are expected to uphold the highest standards of professional and inclusive conduct. Discriminatory behaviour, whether direct or indirect, is never accepted. This includes discrimination or exclusion based on, but not limited to, gender, age, ethnicity, race, religion or belief, sexual orientation, and disability. These standards apply equally to personal communication and to the sharing, forwarding, or endorsement of third-party content.

Our commitment to EDI requires ongoing awareness of bias at individual, organisational, and systemic levels. We recognise that biases often influence behaviours, decisions, and processes, and must be actively addressed to achieve equitable outcomes.

Read the full NIRAS EDI Policy (internal link).

3.2.3. Gifts and representation

Rules for giving gifts and representation.

The following rules must be observed:

- Gifts and representation, including, providing travels, accommodation, events, entertainment etc. for free, must never be given in secrecy, only openly and in a proportionate, appropriate, and properly recorded manner.
- It is not allowed to give gifts of money.
- Gifts must not be given in conflict with the legislation of the country concerned or the receiving organisation.
- Gifts must never be given in connection with an offer, a tender evaluation, or contract negotiations.
- If free travel tours and accommodation are included in a proposal, this shall always be mentioned in both the technical and the financial proposal, and in the progress reports.
- Free travel tours and accommodation shall always be strictly for business purposes.

Value:

- The value of the gift shall be in accordance with the economic ability of the receiver.
- As a rule of thumb, the value of the present must not exceed the amount the receiver can be expected to be able to reciprocate. The value of a gift must never, neither in- nor outside the Nordic countries, and without prior written approval of a NIRAS SVP/ EVP/ VP, exceed the value equivalent to the tax exempted Christmas gift amount set by the Danish tax authorities (1,400 DKK, 2026). This applies to the Nordic countries as well as all other countries.
- NIRAS' CEO and EVPs can, in liaison with the concerned NIRAS country director or MD, define a local maximum for specific countries.
- Entertaining clients, including dinner invitations, should never be extravagant.

Administration:

- All gifts and representation shall be recorded and accounted for according to NIRAS' signatory rules.

Rules for receiving gifts and representation.

The following rules must be observed:

- It is not allowed to accept gifts and representation that could influence a decision or the impartial judgement of the receiver of the gift; this also includes special services (free entrance for concerts, sport events etc.) or purchases of goods below the market price.
- Travels and accommodation in connection with exhibitions, events, entertainment etc. must only be received after prior written approval of an EVP/ SVP.
- If receiving an invoice from the organiser, instead of buying travel and accommodation directly, it shall be assessed that the value of the invoice is at the level of the actual costs.
- It is allowed to receive:

- Free entrance to participation in business and professional conferences, events, and meetings, including non-extravagant meals in this connection.
- Non-extravagant dinners or similar with the purpose of celebrating the signing of a contract or finalisation of a project or work.

Value:

- It is not allowed - without prior written approval of an EVP/ SVP to accept personal gifts, company presents, services (free entrance for concerts, sport events etc.) or other advantages at a value exceeding the value equivalent to the tax exempted Christmas gift amount set by the Danish tax authorities (1,400 DKK, 2026). This applies to the Nordic countries as well as all other countries.

Administration:

- All gifts and representation shall be taxed in accordance with current legislation.

3.2.4. Facilitation and security payments

Facilitation payment is a bribe. It refers to situations where a smaller amount is being paid to speed up a process or a task.

In accordance with NIRAS' zero-tolerance policy to corruption and fraud, bribing (and thus also facilitation payment) is NOT allowed.

Security payment refers to situations where an amount is being paid to secure one's safety.

Regarding security payment, the following rules must be observed:

- Security payment is allowed only if the health, safety, or freedom of the employee is at immediate risk.
- Security payment must be accounted for, documented, and recorded.
- Inform your immediate superior as well as the NCU of the incident and explain why the ultimate solution was to pay.

3.2.5. Contributions to political campaigns

NIRAS does not provide financial contributions to political candidates, parties, or campaigns. NIRAS does not pay political parties or candidates for presenting NIRAS' position or opinion.

3.2.6. Conflicts of interest

An employee, who is in a situation of conflict between his/ her own personal interests and the interests of the company, shall contact his/ her manager or NCU for advice.

This applies if the concerned employee, partner, or close relative:

- possesses financial assets in a supplier company or other parties doing business with the company or with the clients of the company.
- is at risk of giving preferential treatment to selected suppliers, clients, applicants, or others for personal reasons.

Conflicts of interest (CoI) is not confined to the interest of individual employees. As a company, NIRAS also risks having CoI. In such cases, NIRAS is obliged to present the CoI issue in writing to the client, whose advice on the matter must govern.

3.2.7. Service providers, sub-consultants, suppliers, and other external parties

NIRAS only uses service providers, when it is assessed that there is no risk of breach of NIRAS' Business Integrity and Ethics Policy.

The payment of service providers shall correspond to the services rendered in accordance with the existing tax regulations.

NIRAS only pays for services provided, and NIRAS does not overpay for any provided services.

NIRAS can be prosecuted for actions made by external partners if it can be proven that NIRAS, through negligence, has ignored warning signals about external partners having paid or received bribes.

All employees shall therefore consult his/ her immediate manager or the NCU if one or more of the below warning signs are observed regarding an external partner:

- Has a reputation of being corrupt or associated with a corrupt UBO.
- Prepares a proposal that can be interpreted as a request for bribery.
- Does not observe the norms of behaviour agreed between the partner and NIRAS.
- Practices unethical business procedures in other fields.
- Suggests unusual payment arrangements, such as:
    - Money transfer to a bank in a country, or known tax haven, where the external partner is not registered.
    - Bank transfer in another currency than the currency of the country of the receiver or as suggested by NIRAS.
    - Sudden change of banking details.
    - Breaking up the contract sum in smaller amounts.
    - Insisting on being paid part of the commission in advance of allocation of the contract.
    - Demanding unreasonably high commission for services.

Attachments

1. Distribution of responsibility matrix

	BoD	CEO	SVP EVP[1]	VP[1]	NCU	**PM PO (PD)**	GLPP (HR)	GLCO	All
Compliance with NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct	X	X	X	X	X	X	X	X	**X**
PREVENTION:									
Approving IMS and revisions	X								
Enforcement of IMS		X							
Overseeing IMS procedures (contracts and projects)			X						
Monitoring at BU level that project execution complies with IMS				X					
Current monitoring at project level that project implementation complies with IMS						X			
General awareness and training					X				
Coordination, maintenance, filing, guidance, revisions					X				
Being alert/ inform about integrity matters/ violations	X	X	X	X	X	X	X	X	X
Risk-based due diligence is carried out				X		X Atch.3			
All NIRAS employees informed/ signed for IMS							X		
Raise awareness of NIRAS' IMS to all NIRAS Group companies			X				X		
NIRAS' Integrity & Ethics Policy on all websites								X	
Employees aware of IMS & trained in anti-corruption						X Atch.5	X		
External consultants/partners aware of NIRAS' Business and Ethics Policy				X		X			
DETECTION:									
Assessments of high-risk projects			X	X		X			
Whistleblowing receiver/ handling station for corruption cases					X				
RESPONSE:									
Inform about integrity violations/ allegations/ suspicions	X	X	X	X	X	X	X	X	X
Initiate applicable disciplinary procedures		X							
DOCUMENTATION:									
Internal employment contracts and training				X			X		
Signed CoC (external employment contracts & training)				X		X Atch.8			
Signed CoC (contracts, partnership, JV agreements)			X	X		X Atch.8			
All integrity matters (identification, assessments, contract negotiation, tendering, contracting and implementation)				X		X Atch.8			
Overseeing records are maintained/ readily accessible.			X						
Agenda and minutes of EM and BoD meetings		X							
Compilation of integrity records/ reviews etc.					X				
CONTINUOUS IMPROVEMENT:									
Ensure improvements of policy/ code/ IMS according to internal as well as external requirements.	X	X							
Improvements of IMS/ presenting revisions to CEO					X				
Information of the EM Group and BoD about IMS revisions		X							
Approvals of major revisions of NIRAS' IMS	X								

Note[1] For NIRAS affiliated and subsidiary companies these columns concern the responsibilities of the MD.

ABBREVIATIONS:

All	All NIRAS employees and BoD	GLPP	Global People (HR)
Atch	Attachment	IMS	Integrity Management System
BoD	Board of Directors (in Danish: NIRAS' bestyrelse)	MD	Managing Director
CEO	Chief Executive Officer	NCU	NIRAS Compliance Unit
CoC	Confirmation of Compliance	PM	Project Manager
EM	Executive Management	PO (PD)	Project Owner (Project Director)
EVP	Executive Vice Presidents	SVP	Senior Vice President
GLCO	Global Communication	VP	Vice President

2. Terms of Reference for NIRAS' Compliance Unit

The NIRAS Compliance Unit (NCU) shall coordinate, oversee, review, and support the awareness raising of NIRAS' IMS.

The main tasks, though not limited to these, of the NCU are to:

- Oversee that NIRAS' IMS is being distributed and communicated as described.
- Oversee and initiate, that employees (including external consultants) are trained and tested in NIRAS IMS.
- Contribute to the IMS training (as trainers, facilitators) in liaison with NIRAS GLPP (HR).
- As per needs, revise NIRAS' Online Anti-Corruption Course, taking the time it consumes into account.
- Where relevant and on request, develop new online anti-corruption courses targeting specific groups of employees or business sectors.
- Advise relevant persons on the documentation requirements as described in NIRAS' IMS.
- Compile relevant integrity records and keep records of concrete integrity cases raised.
- Review NIRAS' IMS annually to assess if improvements and adjustments are needed and keep revision records.
- Consult with NIRAS' management to discuss business integrity procedures and implementation.
- Function as NIRAS' whistleblowing receiving and handling station for business integrity matters relating to corruption and fraud.
- Keep NIRAS' Board of Directors informed about new business integrity whistleblower cases and status of open cases.
- Advise and assist on issues pertaining to integrity matters and NIRAS' IMS, including compliance issues, documentation, recording and filing, due diligence assessments, high-risk projects and contracts, whistleblowing issues, rules and regulations, legal aspects, risks etc.
- Assist NIRAS' CEO with investigations of allegations made against NIRAS or NIRAS employees.
- Advise on sanctions against employees where it has been proven that an employee has breached the employment contract with NIRAS by not complying with NIRAS' Business Integrity and Ethics Policy or NIRAS Code of Conduct.

- With respect to confidentiality and wish of anonymity of a whistleblower, inform GLPP (HR) of cases that could lead to sanctions of NIRAS employees.
- Assist with investigations of allegations made against external companies, partners, or individuals with whom NIRAS has a contractual relation.
- Representing NIRAS on business integrity matters including issues that require dialogue with external partners, individuals, or organisations.

The NCU serves directly under the CEO to whom it reports. The NCU can be contacted by sending an email to compliance@niras.dk.

3. Risk-based due diligence assessment process

Carrying out a risk-based due diligence assessment is a process, where concerns, also of ethical nature, and red flags add to the required steps. The process steps are described below. A guide to running a pre-engagement background check by use of AI (Copilot) of partners, clients and the client's UBO is provided at the end of this Attachment 3.

If in doubt, contact NIRAS' Compliance Unit (NCU) (compliance@niras.dk).

Process step 0, Basic due diligence assessment:

The process of carrying out a risk-based due diligence assessment in NIRAS starts with the initial mandatory project risk classification, which is carried out as described in Attachment 4. The project risk screening addresses the overarching issues, which are relevant to NIRAS' project management: market, stakeholders and organisation, delivery, contract, time, and finances.

NIRAS' project partners must be assessed following the procedure for Evaluation of sub-consultants and other partners (internal link).

If in doubt of the integrity of a (new) client or partner a pre-engagement background check, also of the client/ partner's UBO, should be performed.

Project environment and risk of corruption: Transparency International's Corruption Perception Index.

Sanctions lists regarding company/ clients/ individuals:

- U.S. Department of the Treasury Office of Foreign Assets Control (OFAC)
- EU's Consolidated Financial Sanctions List
- World Bank listing of ineligible Firms and Individuals
- Asian Development Bank, Sanctions List.
- Commercial banks might have various restrictions for transfer of money, which must be investigated as well. E.g. the sanctions policy of Danske Bank

If the project risk screening and above search give indication of potential risks related to NIRAS' Business Integrity and Ethics Policy, the below 1st level due diligence assessment must be carried out.

Process step 1: 1st level due diligence assessment

1st level due diligence assessment is carried out when the basic assessment has led to concerns regarding potential NIRAS clients, project partners, UBOs and/ or the project's geography. In such case the below steps should be followed.

Seek further information:

- Contact NIRAS internal and external networks for information.

- Perform internet searches.
- Use AI (Copilot) to search for and gather information
- Cautiously contact other companies that may have information.
- Request potential partner companies/ clients to fill in, sign and return the NIRAS Integrity & Ethics Due Diligence Questionnaire Form.

Since the outcome of the 1st level due diligence is the basis for deciding whether to bind NIRAS contractually or carry out further investigations, the result of the above analysis, and the questionnaire reply, must be discussed with the relevant EVP/ SVP.

If it despite uncertainties is decided to continue *the engagement*, it means that the risk has been acknowledged and thus the necessary preventive actions in contracting and implementation must be taken. In such case, the project shall be registered as risk class 4.

If it despite uncertainties, is decided to continue *the investigation* in question, it is necessary to proceed to the 2nd level due diligence assessment.

Process step 2: 2nd level due diligence assessment

2nd level due diligence assessment is only carried out when the above steps have concluded that there is a significant business integrity risk of non-compliance, which however for other reasons, should be investigated further by engaging a professional Red Flag Inquiry firm to deliver a report on integrity matters relating to the partner company/ client/ individual. The NCU can assist in identifying a Red Flag Inquiry firm.

Based on the report, NIRAS' EVP/ SVP, and if need be, in consultation with the CEO, can decide whether to continue to sign a binding commitment. If it is decided to proceed, the project must be registered as risk class 4 and mitigating actions must be planned and implemented.

Records of the risk-based due diligence assessments

All documentation including emails and Copilot reports, regarding the integrity issues must be filed together with the tender or project files and made accessible for NCU.

How to run a pre-engagement background check of partners, clients and UBOs by use of AI (Copilot)

Copilot can generate a report on the integrity of potential partners, clients and the UBOs of the clients. The questions you ask Copilot is key to obtaining a useful outcome of your search. "NIRAS Pre-engagement Screening Checklist for Corruption & Ethics" (internal link) provides ideas and examples on how to perform such background check by use of Copilot.

4. Classification of high-risk projects and assessments

Risk classification

All projects in NIRAS are risk classified as risk class 1, 2, 3 or 4, where risk class 1 is very low risk. The classification is carried out prior to binding NIRAS contractually during a tender or project phase in relation to various criteria, including business ethics, integrity and in respect of the human and labour rights.

The process is described in the procedures for Bid/No bid and Deal review and Risk management.

All risk class 4 projects must have a designated internal steering committee and follow the meeting requirements described in the risk management procedure.

If a NIRAS employee does not have access to NIRAS' intranet, the procedures can be requested from NIRAS' Compliance Unit (NCU) by sending an email to: compliance@niras.dk.

Assessments

Projects, that have been classified as risk class 4, undergo regular internal assessments in addition to the steering committee meetings and external financial audits. The internal assessments address topics regarding the overarching issues: market, stakeholders and organisation, delivery, contract, time, and finances.

The VPs and SVP/ EVPs are responsible for ensuring that the relevant projects are selected for assessment, which is carried out by NIRAS' Quality and Risk Director with participation from the project's project manager (PM) and project owner (PO), or a designated sector responsible.

The Quality and Risk Director prepares an executive summary of the assessment outcome to the participants, VPs, SVPs, and the Executive Management. Further, the summary is part of the documentation sent to the Board of Directors bi-annually.

In addition, NIRAS affiliated, subsidiary companies or BUs may perform additional assessments tailored to various types of projects, where the NCU can assist upon request.

5. NIRAS' IMS - training and tests

It is important that NIRAS employees, including NIRAS' management, are trained in anti-corruption and in the use of NIRAS' IMS. IMS awareness shall be incorporated in trainings/ workshops/ meetings, when relevant.

To secure that all NIRAS employees are trained in the use of NIRAS' IMS, and understands and can act correctly when confronted with potential corruption dilemmas, NIRAS has developed an online anti-corruption course, which also includes a test and a certificate for satisfactory completion of the course.

Read more about how to access the course (internal link).

- All NIRAS employees, including external employees, trainees, interns etc., are obliged to take the course and successive refresher trainings.
- All new NIRAS employees, regardless of where and for which business unit/ subsidiary/ affiliate, they are going to work, are obliged to take the course either as part of their pre-boarding or within the first two weeks of their NIRAS assignment.
- NIRAS GLPP (HR) is responsible for securing that all the above-mentioned employee categories are instructed to take the course, and based on data received from the NCU, also for overseeing that the course is being taken accordingly.
- NIRAS' Compliance Unit (NCU) is responsible for keeping records of the names of the course participants and of the participants who have satisfactorily completed the course.
- NCU can, on request, organise further online training sessions in NIRAS IMS and anti-corruption issues.

6. Handling of allegations and disciplinary measures

Allegations on non-compliance with NIRAS' Business Integrity and Ethics Policy, and NIRAS' Code of Conduct as well as internationally accepted integrity standards, can be made internally in NIRAS by NIRAS' own employees or externally by outsiders who claim to have a suspicion or a proved case.

It can also be allegations made against other companies, partners and individuals that are external to NIRAS.

All NIRAS employees, permanent as well as project employees, are obliged to report any real or suspected incidents of corruption, and NIRAS strongly encourages our business partners to do the same.

Internal allegations

Corruption or suspicion of corruption can be reported openly by the claimant/ discoverer/ observer to the immediate manager, or to a trusted NIRAS employee, or by use of NIRAS' whistleblower arrangement. The recipient of the allegation is obliged immediately, i.e. within 48 hours, to report it to either NIRAS' Compliance Unit (NCU), or directly to NIRAS' CEO or to the Chairperson of the BoD in cases of potential partiality or bias of the CEO.

NCU is the whistleblowing receiving station. The approach can be made openly by email, letter, note or personal appearance, or anonymously, either through an anonymous email address, or by passing a written note to one of NIRAS' compliance officers. The NCU shall, however, have a point of contact, such as, for example, an anonymous email address, to ask initial questions and understand the given situation in as many details as possible.

By using an anonymous email address, it is possible to stay anonymous while keeping a line of communication open. The compliance officer shall respect the wish for anonymity and confidentiality.

If the whistleblower wishes anonymity, the whistleblower is also obliged not to break the anonymity, e.g. by informing other persons about the corruption or suspicion of corruption.

NCU will inform NIRAS' CEO about all reported integrity related allegations and incidents.

All representations concerning corruption or suspected corruption shall be shared in a strictly confidential manner within NCU and NIRAS' CEO.

NCU is obliged immediately to initiate an investigation of the allegations. All relevant documentation will be uncovered, and access will be given to email correspondence, contracts etc. Interviews of persons, who may know something about the matter, will also be conducted.

In severe cases, where the internal investigation does not suffice, the police will be notified.

Special for UK Aid financed projects: In addition to reporting concerns or allegations to NIRAS, also report to the UK Government's Internal Audit Department, following these instructions (external link).

External allegations

External allegations can either be a matter where NIRAS is informed about the allegation by a person or entity who is external to NIRAS, or it can be a situation where an external organisation wants to investigate a case in NIRAS, i.e. where NIRAS might have stake.

In the former case, NIRAS will carry out its investigations in the same manner and speed as if it had been an internal allegation. In the latter situation, NIRAS is open and transparent for external investigations in accordance with what is stipulated in NIRAS' IMS.

Disciplinary measures

The CEO (or the MD if it concerns NIRAS affiliated or subsidiary companies), in liaison with the EVP/ SVP and the VP in question, decides which type of disciplinary action, civil and/ or criminal, that is appropriate and shall be applied.

Criminal offences will be notified to the police/ authorities.

Major offences that cannot be considered criminal but could affect the reputation of NIRAS, and cause damage to NIRAS at large, will be sanctioned by dismissal.

Cases caused by ignorance, negligence or incorrect judgements will be sanctioned by giving a written warning. Repetition or successive incidents of other types of non-compliance will lead to dismissal.

If the offence is so severe that it could lead to disciplinary measures affecting the contractual relationship between the offender and NIRAS, NCU will inform the Head of GLPP (HR) accordingly.

Allegations against companies, partners or individuals that are external to NIRAS.

If NIRAS is being informed about allegations against external companies, partners, or individuals, it will investigate the matter to the extent possible by use of a reasonable number of resources.

If there is every probability that the accusations are true, NIRAS will enter dialogue with the accused to rectify the matter in case of minor offences, or in case of major offences confront the accused with the facts. If this does not reveal any further clarification in favour of the accused, NIRAS will terminate the relationship (contract, agreement etc.).

If it is evidenced that a company, partner, or individual has disobeyed and performed in bad faith, it is considered as material breach of contract or agreement. In such case, NIRAS will immediately terminate the contract or agreement.

7. Documentation, files, and records

It is important that NIRAS can document efforts and steps taken to comply with the international requirements and conventions, as also embedded in NIRAS Business Integrity and Ethics Policy and in NIRAS' Code of Conduct. Therefore, the following records are required as documentation of NIRAS' compliance.

- Record of names of permanent employees, who have signed for having received, read, and understood the full version of NIRAS' IMS, and agreed to comply with its content.
- Record of names of all temporary employees (e.g., project employees and other employees on fixed term assignments), who shall (obligation) have signed for having received and agreed to comply with NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct.
- Record of names of sub-contracted firms and clients with whom NIRAS has entered into a contract or agreement, who have signed for having received and agreed to comply with the NIRAS Business Integrity and Ethics Policy.

Comment: The above-mentioned record types are either in form of an integrity compliance clause contained in their signed contracts, or as a separate and signed Confirmation of compliance form **(Attachment 8).** All such contracts and signed forms must be recorded and filed at BU level, and for NIRAS affiliated and subsidiary companies at the company in question.

- Record of names and dates of all persons who have completed NIRAS' online Anti-corruption Course.
- Record of names and dates of all persons who have completed the successive online Anti-corruption Refresher Trainings.
- Record of names and dates of all persons who have participated in other kinds of training in NIRAS' IMS and anti-corruption issues.

Comment: NIRAS' online Anti-corruption Course and Refresher Training records are available from NIRAS' digital learning platform. Manual records are handled as described in **Attachment 5.**

- Records of risk-based due diligence screening.

Comment: Risk-based due diligence process records are described in **Attachment 3.**

- Record of high-risk classification.

Comment: High-risk classification records are described in **Attachment 4.**

- Integrity compliance presentations to the CEO and BoD.

Comment: This concerns all information on business integrity matters which are presented in writing to the CEO or BoD. This information is filed at the NCU.

- Minutes of the EM meetings where integrity issues have been discussed.
- Minutes of the BoD meetings where integrity issues have been discussed.

Comment: Minutes are filed. The parts of the minutes that contain information on business integrity matters shall be accessible for the NCU.

- Notes, correspondence, contracts, signed forms etc. on raised integrity cases, either as suspicions, allegations, or evidenced cases.

Comment: All such documents are filed at the NCU.

- Periodic reviews and recommended improvements of NIRAS' IMS.

Comment: The NCU is responsible for keeping records of revisions on file at the NCU.

8. Confirmation of compliance

The following does not apply to client contracts but solely to contracts/ agreements with partner companies including sub-contractors, sub-consultants and individuals.

Be aware, that NIRAS does not demand partner companies to comply with NIRAS' Code of Conduct, however NIRAS demands compliance with NIRAS' Business Integrity and Ethics Policy.

In contracts/ agreements with individual persons representing NIRAS (i.e. permanent employees, project employed consultants, trainees, interns etc.), the contracts/ agreements must as a minimum contain a clause or sentence which confirms that the person in question knows and will comply with NIRAS Business Integrity and Ethics Policy and NIRAS' Code of Conduct and with the procedures described in NIRAS' IMS.

In contracts/ agreements in English, with companies or with persons that cannot be considered directly employed by NIRAS, and thus do not represent NIRAS as such, and where the basic integrity assessment did not reveal any concern regarding integrity matters, the following clause or sentence should *as a minimum* be included:

"By our signatures we also confirm having read, understood, and will fully comply with NIRAS' Business Integrity and Ethics Policy which concern corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to act in accordance with the UN Guiding Principles on Business and Human Rights and to serve clients and others with respect, excellence, and integrity, as presented in the document, termed 'Statement on NIRAS Business Integrity and Ethics Policy'".

The Statement on NIRAS Business Integrity and Ethics Policy can either be attached to the contract/ agreement or it can be referred to as a link to NIRAS' website.

However, if not against a certain pre-designed contract format, it is highly recommended also to include the following sentences:

"No offer, payment, consideration, or benefit of any kind, which constitutes fraud, illegal or corrupt practices, shall be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract. Any such practice will be considered as material breach of the Agreement/ Contract, and thus grounds for the immediate cancellation of the present Agreement/ Contract, and for such additional actions, civil and/ or criminal, as may be appropriate. In case of material breach of the Agreement/ Contract either party is entitled to compensation for any direct losses as a result of the material breach of the Agreement/ Contract."

In contracts/ agreements in other languages, with companies or with persons that cannot be considered directly employed by NIRAS, and thus do not represent NIRAS as such, the above-mentioned clause and sentences should be translated into the right language and included in the contract/ agreement.

The form on the next page must be used when a contract/ agreement, between a member of the NIRAS Group and a partner/ company/ individual, does not already contain a similar clause on compliance with NIRAS' Business Integrity and Ethics Policy and can be used additionally to stress the potential financial consequences of non-compliance.

NIRAS' Business Integrity and Ethics Policy

Confirmation of compliance

The undersigned, who holds Power of Attorney to sign on behalf of

//Name of company / consultant / individual//.

//Address//.

//Telephone number(s) and email address//.

confirm on my own behalf and if applicable on behalf of the company I represent, that we have received, read, understood and will fully comply with NIRAS' Business Integrity and Ethics Policy as expressed in the Statement on Business Integrity and Ethics Policy, published on NIRAS' website.

NIRAS' Business Integrity and Ethics Policy concerns corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to act in accordance with the UN Guiding Principles on Business and Human Rights and to serve clients and others with respect, excellence and integrity, and it entails that no offer, payment, consideration or benefit of any kind, which constitutes fraud, illegal or corrupt practices, must be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract;

Furthermore:

We have understood that NIRAS distinguishes between 7 kinds of corruption:

The first two types mentioned here below are always judged illegal both within NIRAS and due to national or international law.

1. Bribery & Facilitation payment
2. Fraud & Embezzlement

The following five types of behaviour represent situations that have a potential for becoming corruption. But if handled in a transparent and open way, it might not become corruption, but instead an example of a difficult situation managed with the right precautions.

3. Extortion & Security payment
4. Gifts & Entertainment
5. Conflicts of Interest
6. Nepotism & Favouritism
7. Obtaining Undue Advantages.

and

we accept that any such corruptive practice will be considered as material breach of contract, and thus grounds for immediate cancellation of the agreement entered with a member of the NIRAS Group, and for such additional actions, civil and/ or criminal, as may be appropriate,

and

we acknowledge that the member of the NIRAS Group, with whom we have entered into the agreement, in case of such material breach of contract, is entitled to compensation for any direct losses that the cancellation of the agreement might cause on the concerned member of the NIRAS Group.

For //C*ompany / consultant / individual*//.

//D*ate*//.

_____

Signature

_____

Name & Title

9. Statement on NIRAS' Business Integrity and Ethics Policy

The Chairperson of the Board of Directors (BoD) and NIRAS' CEO have issued an official statement on NIRAS Business Integrity and Ethics Policy.

The statement can be used when a third party requires documentation for that NIRAS' integrity policy is endorsed and thus fully supported by the highest decision-making levels of NIRAS.

The signed statement is in a separate pdf-file, termed 'Statement on NIRAS' Business Integrity and Ethics Policy', which is also published on NIRAS' websites.

The text of the statement is presented on the next two pages.

STATEMENT ON NIRAS' BUSINESS INTEGRITY AND ETHICS POLICY

On behalf of all companies in the NIRAS Group we hereby declare that NIRAS has a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, discrimination, and harassment.

NIRAS actively contributes to combating corruption and fraud in all its forms and strives to ensure that any form of modern slavery and human trafficking as well as discrimination and harassment do not take place within NIRAS' business and supply chains. We are genuinely committed to performing and providing our services accordingly.

NIRAS Business Integrity and Ethics Policy

This policy applies to the NIRAS Group, including all its subsidiaries, affiliates, sub-contractors, sub-consultants, consultants, and business units.

- Every partner, organisation, company, including sub-contractors, sub-consultants or individuals, with whom NIRAS signs a contract or agreement, shall having read, understood, and comply with NIRAS' Business Integrity and Ethics Policy which concerns corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to act in accordance with the UN Guiding Principles on Business and Human Rights and to serve clients and others with respect, excellence, and integrity.
- All NIRAS' employees are committed to providing quality services to NIRAS' clients, with value added by means of, as minimum, known best practices, while striving for new innovative methods and solutions always keeping NIRAS business integrity high.
- NIRAS' objective is to fulfil our clients' expectations and requirements by applying quality management and continuously improvement of technology, performance, and delivery through NIRAS' method of work, and with integrity as the overriding principle of behaviour.
- All NIRAS employees play a key role in ensuring NIRAS' integrity. They must perform in accordance with NIRAS' Code of Conduct, and fully understand the ethics of serving clients.
- **NIRAS has a zero-tolerance policy to corruption, fraud, and tax evasion**, and will actively contribute to combating any such illegal and unethical behaviour.

<u>The term "corruption" is not a well-defined concept internationally. Thus, we have decided to distinguish between 7 types of what NIRAS considers as corruption:</u>

1. Bribery & Facilitation payment
2. Fraud & Embezzlement
3. Extortion & Security payment
4. Gifts & Entertainment
5. Conflicts of Interest
6. Nepotism & Favouritism
7. Obtaining Undue Advantages

Type no. 1 and no. 2 are always illegal according to national and international law. No. 3-7 are types that potentially may become corruption, if not managed correctly.

- NIRAS has a zero-tolerance approach to any form of modern slavery and human trafficking and shall oversee that it does not take place within NIRAS' business and supply chains.
- NIRAS adheres to the human and labour rights outlined in the UN International Bill of Human Rights and the UN/ILO Declaration on Fundamental Principles and Rights at Work.
- NIRAS does not participate in projects for clients or in countries, which are officially sanctioned by the EU and/ or by International Financing Institutions.
- In case of non-compliance with NIRAS' ethical standards, NIRAS will thoroughly investigate the matter and apply the full force of law, where sufficient evidence is obtained.
- All NIRAS employees should avoid situations in which there is, or may seem to be, a conflict of interest both in terms of personal interests and the interests of NIRAS.
- NIRAS acknowledges its corporate social responsibility and will actively contribute to sustainable solutions and developments that safeguard societies and the environment.
- NIRAS acknowledges its responsibility to ensure that the legal framework, in the countries where we work, is observed.
- NIRAS always pays for goods and services in a legal and transparent way and subscribes to the principle of proportionality.
- NIRAS aims for a culture where both the internal and external work environment is free of all sorts of harassment and discrimination. All employees must treat their colleagues, clients, and partners with respect, and observe the highest standards of collegiality.
- NIRAS subscribes to gender equality and diversity at workplace, and shall actively, through its employment policy and daily management, contribute to creating a conducive working environment with equal rights and opportunities for all NIRAS' employees.
- All business units and member company of the NIRAS Group are committed to maintaining integrity, which continuously shall be monitored at group level and improved, if need be.

On behalf of the NIRAS Group:

Lisbeth Knudsen
Chairperson, Board of Directors

Jens Brandt Bering
Chief Executive Office

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The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Lisbeth Knudsen
Chairperson
Serial number: bc3d8a7d-c67a-4e29-969f-ef7c095b0853
IP: 83.95.xxx.xxx
2026-04-26 19:50:39 UTC

MitID

Jens Brandt Bering
CEO
Serial number: 3c27d932-a966-47e6-bfa4-7ab5215f3450
IP: 83.151.xxx.xxx
2026-04-27 06:14:33 UTC

MitID

Penneo document key: 8P7F8-I0FJT-XZLKP-EW4XA-E3TJR-VCFQP

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