

# Whistleblower guideline



The purpose of this Whistleblower Guideline is to provide you with the practical details of the use, scope and administration of the COWI whistleblower scheme. If you consider making a report through the COWI whistleblower scheme, it is our hope and aim that this Whistleblower Guideline gives you as much information as you may need for these considerations.

### **What matters can be reported?**

The type of conduct that can be reported through the COWI whistleblower scheme is a combination of items defined by law and matters that COWI deems important to have revealed.

In this guideline, such conduct is broadly defined as 'reportable matters'.

The subjects of the reportable matters must be either COWI as an institution or individual COWI employees, officers, directors, board members etc.

Reportable matters are:

- Breach or violation of law

This could be severe or repeated breach of law, including but not limited to laws regarding health and safety, environmental protection, public funds, etc. and criminal offences as well as breach of EU orders or local law implementing EU directives (e.g., regarding public procurement, financial services, product safety and environmental protection).

- Breach of COWI's Business Integrity Policy, Code of Ethics, our values and other internal policies

Our self-defined rules and values are lighthouses in COWI's business conduct, and any breach hereof is important to report as it may cause serious damage to COWI's reputation and our business exercise. Examples of such breach would be improper giving or receiving of gifts, offering or receiving facilitation payments, accepting remuneration which prejudices COWI's independent judgment as well as intentional disregard of internal mandate.

- Discrimination and harassment

Whether being against age, disability, race (including colour, national or ethnic origin or immigrant status), sex, pregnancy, marital or relationship status, family responsibilities, sexual orientation, gender identity or intersex status.

- Misbehaviour regarding accounting and auditing

Examples of this kind of conduct would be financial crimes such as embezzlement, fraud, forgery and theft or other types of inappropriate financial practices that may cast doubt on COWI's accounts, financial reports, internal controls or auditing practices.

- Deliberate scientific or professional misconduct

Such misconduct would typically be fabrication or falsification of data, plagiarism (meaning adoption of other people's or companies' ideas, processes or results without appropriate accreditation or licence) as well as intentional disregard of good standards of performance

with the knowledge that it is likely to result in personal injury, property damage or financial loss for COWI or a third party. Facilitation of unfair bidding procedures and disregard of conflicts of interest are also examples of such misconduct.

- **Matters against the public interest**

This could in principle be related to any kind of matter, but the main point is that if a certain conduct is not included in any of the other reportable matters, but still is deemed to be a threat to the public interest, it should also be regarded as a reportable matter.

Less serious matters such as dissatisfaction with terms of employment, office rules, difficulties in cooperation (internal as well as external) and disagreement on professional solutions should not be reported through the COWI whistleblower scheme but are encouraged to be reported to COWI management at an appropriate level.

### **Who can submit a whistleblower report?**

The COWI whistleblower scheme is primarily intended for use by COWI Group employees and by COWI's partners, such as its customers, suppliers, collaborators and sub-consultants.

But, in practice, the COWI whistleblower scheme is accessible for everyone, even if not included in the list above, such as former employees and job applicants.

### **COWI group employees**

COWI has an open management culture, and as a COWI employee you are encouraged to consult your line management if you have knowledge of or concerns about misconduct regarding any of the reportable matters listed in this guideline.

However, if you do not believe reporting to your line management will work – or feel uncomfortable doing so – you can report your concerns through the COWI whistleblower scheme.

### **COWI's partners and other stakeholders**

If you represent a partner to COWI or otherwise through a current or previous affiliation with COWI find or suspect a reportable matter, we also encourage you to inform us, preferably directly to COWI's management at an appropriate level, or alternatively through the COWI whistleblower scheme.

### **When should I consider making a whistleblower report?**

Anyone reporting a concern through the COWI whistleblower scheme must be acting in good faith and must have reasonable grounds for believing that the information reported is true and accurate.

You are encouraged to make a whistleblower report if you have knowledge of or reasonable concerns about actual or potential reportable matters which have occurred or are very likely to occur.

Your considerations should be based on factual knowledge or objective criteria regarding the reasons for your concern, preferably substantiated by any available relevant documentation. Reports based solely on rumours or completely unsubstantiated allegations or suspicions should be avoided.

However, it is important to emphasise that your whistleblower report does not need to provide actual proof of your knowledge or concern, and that your whistleblower report, provided it is submitted in good faith and that you have reasonable grounds for believing that the information reported is true and accurate, still qualifies you for protection even if your allegations turn out to be incorrect.

### **How can reports be made?**

The COWI whistleblower scheme is easily accessible on [www.cowi.com](http://www.cowi.com) and [www.arkitema.com](http://www.arkitema.com).<sup>12</sup>

For COWI Group employees, links to the whistleblower scheme are also placed on the frontpage of the internal COWIportal and Arkitema Share.

### **What should be included in a whistleblower report?**

You should provide as much detailed and relevant information as possible for COWI to thoroughly investigate your whistleblower report.

Some useful details would be:

- Date, time and location of the reported matter
- Name(s) of person(s) involved, roles and, if relevant, the involved project
- Your relationship with the person(s) involved
- The general nature of your concern
- How you became aware of the reported matter
- Possible witnesses
- Other information that might support your concern.

You can choose to be anonymous in your whistleblower report, but COWI encourages you to provide your name and contact details, as this makes it easier for COWI to address your concern.

### **How is my whistleblower report processed – and by whom?**

Your report submission is received in a specialised whistleblower IT system called EthicsPoint, which is operated by Navex, an independent third-party company hosting

---

<sup>1</sup> Specifically for reports submitted in Sweden, oral reporting via EthicsPoint is an option.

<sup>2</sup> The Danish Data Protection Agency as well as several Swedish authorities (e.g., Integritetsskyddsmyndigheten, Arbetsmiljöverket, Konkurrensverket and Ekobrottsmyndigheten) have set up external whistleblower reporting lines available for reporting on specific different matters. These external reporting lines are primarily set up in the interest of whistleblowers wanting to report on matters about companies without a whistleblower scheme of their own.

COWI's whistleblowing database. Navex screens incoming reports and forwards them to COWI's Group Compliance Manager.

Upon submission of your report, you are assigned a unique code called a 'report key' and you are asked to create a password to access your report in EthicsPoint. Write down your report key and password and keep them in a safe place.

Logging in to EthicsPoint, you can track your report, receive follow-up and feedback, provide additional information etc.

If you choose to be anonymous, it is particularly important that you regularly log in and check your report as this is the only channel available for COWI to provide feedback and ask for additional information.

The Group Compliance Manager screens and considers all reports carefully and it is assessed whether (i) the report is unfounded and should be deleted from the EthicsPoint system, (ii) gathering of supplemental information is required to make a proper assessment, or (iii) a formal investigation of the reported matter should be conducted.

The Group Compliance Manager may need to involve experts and regional representatives to ensure that the necessary skills and local expertise is present to conduct an independent, professional and objective investigation.

The investigation is conducted in a confidential manner to the maximum extent consistent with a thorough and complete investigation.

If a report concerns the Group Compliance Manager, COWI's General Counsel or any members of COWI's Executive Board, its submission will be referred to and handled by the Chairman of the Board of Directors of COWI Holding A/S.

Reports about the Chairman are handled by COWI's external lawyer.

A summary presentation of both investigated and unfounded reports is submitted annually to the Board of Directors of COWI Holding A/S.

### **What and when can I expect to hear from COWI?**

Once you have submitted a report, you receive confirmation of its receipt within seven days.

Subsequently, COWI follows up as regularly as the specific report requires, informing you about any action taken by COWI to assess the accuracy of your report and, where relevant, to address the reported matter, including through actions such as an internal enquiry or investigation, prosecution, action for recovery of funds or closure of the investigation.

Within three months of your submission, you will receive thorough feedback on your report with information about any actions envisaged or taken by COWI.

**Is the subject of my report informed of it?**

COWI Group employees that are subject to a formal investigation because of your report are informed appropriately.

Such information takes due consideration to the confidential nature of your report and does not compromise the investigation.

**How are my report and its information data handled?**

The only individuals with access to data in the EthicsPoint system are COWI's General Counsel, COWI's Group Compliance Manager and, in exceptional cases, COWI's external lawyer.

Navex, being COWI's service provider, also has access to data in the EthicsPoint system to facilitate COWI's necessary access and investigation.

The scope and terms of Navex's access and services in general are covered in a separate data processing agreement. Navex stores the data and takes all reasonable precautions to protect personal information in its possession from loss, misuse and unauthorised access, disclosure, alteration and destruction.

An independent auditor's report is obtained annually to ensure that Navex adheres to necessary security measures. COWI will further exercise its audit rights with Navex, if deemed appropriate.

Collection and processing of data in the EthicsPoint system and any subsequent investigations follow applicable legislation and principles of proportionality and reasonable measures.

During investigation of your report, data is only processed by individuals necessary for the successful conclusion of the investigation.

All individuals involved in an investigation sign confidentiality agreements, and all data processed by any such individual is anonymised.

Reports are deleted from EthicsPoint as soon as possible after its investigation is closed.

If COWI decides to take disciplinary action against an employee because of a whistleblower report, the information will be kept for five years in the personnel files of that employee.

If the case is transferred to the authorities, the information will be kept until the authorities have closed the case.

All external electronic lines of communication as well as all electronic transfers of sensitive data regarding your report are encrypted.

**How am I protected against retaliation?**

COWI will not accept any kind of retaliation or unfair treatment of you because of your report, provided it is submitted in good faith and that you have reasonable grounds for believing that the information reported is true and accurate.

This means that any COWI employee who engages in retaliation such as discharge, demotion, suspension, threats, harassment or any manner of discrimination against you, whether directly or indirectly, or anyone who encourages others to do so, may be subject to disciplinary action, including if necessary, termination of employment.

If you believe that you have been retaliated against for reporting or participating in an investigation, including threats or attempts of the same, you should immediately report such perceived retaliation to the Group Compliance Manager. All such attempts of retaliation will also be investigated confidentially to the maximum extent possible.

However, protection is not eligible for those utilising the COWI whistleblower scheme to knowingly submit a report containing misleading or false concerns or allegations.