

# Whistleblower policy



In COWI, we are committed to exercising the highest levels of ethics and integrity in the way that we do business and in how we take care of our employees and partners – and in how we navigate in the society.

We believe that doing the right thing, always, is fundamental for our continued success and reputation.

We expect all COWI employees to comply with our Code of Ethics, our Business Integrity Policy, our values as well as laws and regulations applicable for COWI's business.

Therefore, COWI encourages its employees, partners and other stakeholders to speak up and report any behaviour in COWI that does not live up to these commitments and expectations.

As a company with an open culture, everyone in COWI can speak their mind, and the preferred procedure for reporting observations of any matter of concern will always be for employees to talk to their line management.

However, we also acknowledge that some concerns are difficult to share in such a manner, and that our partners and other stakeholders also may need suitable means of reporting.

For this purpose, COWI will provide a dedicated whistleblower scheme that allows our employees, partners and other stakeholders with a legitimate interest to file a report and share their concern.

The COWI whistleblower scheme shall be easily accessible for those wishing to make use of it.

COWI offers anyone utilising the whistleblower scheme to submit their report anonymously or by name.

Regardless of choice, all investigations will, to the maximum extent possible, be conducted in a confidential manner, and COWI will not tolerate retaliation in any form against any person who, acting in good faith, report their concern via the whistleblower scheme.

Employees in COWI who engages in such retaliation, directly or indirectly, or encourages others to do so, may be subject to disciplinary action.

This policy applies to all COWI Group companies.

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For more details about the scope and administration of the COWI whistleblower scheme, please refer to COWI's Whistleblower Guideline.