

COWI Group human rights policy

Commitment

At COWI, we are committed to offering our customers informed options through our consultancy services to drive change towards a more sustainable and liveable world. We are dedicated to addressing pressing environmental, social, and governance (ESG) issues, both through our services and the behaviour and actions we are taking as individuals and as a company.

As part of this commitment, we will respect human rights throughout our operations and require the same from business relationships in our value chains as defined by the UN Guiding Principles on Business and Human Rights (UNGPs).

In this policy “human rights” is defined as the rights stated in the International Bill of Human Rights, including the core labour rights, e.g., the prohibition of any form of forced labour or the trafficking of persons across our value chains.

Means and actions

We will conduct human rights due diligence in own operations by:

- › Regularly assessing potential and actual adverse impacts on human rights caused or contributed to by our own operations
- › Prevent or mitigate potential adverse impacts on human rights, where identified, by taking appropriate actions
- › Account for how we address our potential and actual adverse impacts on human rights by establishing indicators to track progress, and by communicating the result of our due diligence to our employees, business relationships and other impacted stakeholders
- › Seek to remediate or participate in the remediation of any actual adverse impacts on human rights caused or contributed to by our business

We expect our employees:

- › To assist us in respecting human rights through their daily decisions and actions
- › To provide us with input on how we can improve our management of potential adverse impacts on human rights
- › To make us aware should they experience actual adverse impacts on human rights that caused or contributed to by our company or severe actual adverse impacts we are linked to

We expect our first-tier business relationships¹:

- › To make us aware, should our actions or omissions contribute to adverse impacts on human rights in their operations

¹ First-tier business relationships refer to companies that provide or receive products and/or services directly to/from COWI.

- › To meet their responsibility to respect human rights in alignment with the UNGPs, including committing to respect human rights, carrying out human rights due diligence in their own operations, and providing access to remedy, when needed
- › To require their first-tier business relationships to meet their responsibility in alignment with the UNGPs; and
- › To use or build leverage to make their business relationships directly linked to our operations, products, or services in the full value chain cease actions or omissions that have led to severe adverse impacts on human rights, and to require such business relationships to respect human rights in alignment with the UNGPs

We will establish reporting mechanisms for potentially impacted stakeholders to see our regular human rights impact assessments, provide suggestions for improvements in management, and to submit any grievances.

Governance

This policy is adopted by the Board of Directors of COWI Holding A/S and applies to all companies in the COWI Group.

The Executive Board of COWI Holding A/S will oversee its implementation.

The responsibility for day-to-day human rights management across the COWI Group is assigned to the Business Ethics Manager reporting to the Group General Counsel.

The Business Ethics Manager shall review this policy annually and recommend any adjustments to the Executive Board and Board of Directors of COWI Holding A/S.

The policy is informed by human rights expertise and shall be embedded in all other policies and procedures.

We will report annually on our due diligence process and any severe (material) adverse impacts identified.

12 December 2024

Jens Højgaard Christoffersen
President & CEO
COWI Holding A/S

Jukka Pertola
Chair of the Board of Directors
COWI Holding A/S

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