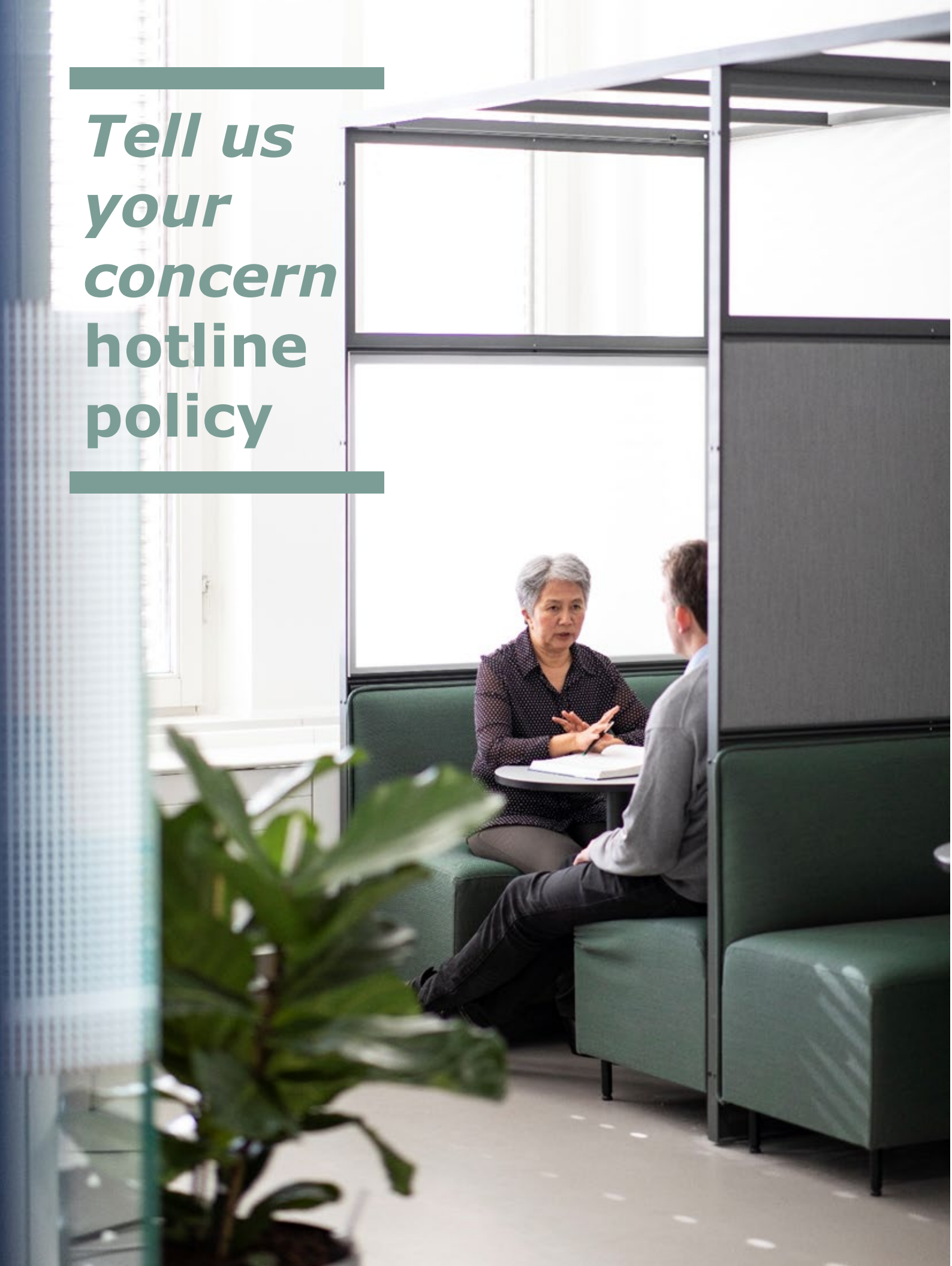

***Tell us
your
concern
hotline
policy***



In 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 behavior and actions we are taking as individuals and as a company.

In COWI, we believe that doing the right thing is fundamental for our growth 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 tell us their concerns 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 leaders.

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 and reporting channel, the *Tell us your concern* hotline, that allows our employees, partners and other stakeholders with a legitimate interest to file a report with concerns or reasonable suspicions about actual or potential serious breaches of applicable law or regulations, which occurred or are very likely to occur and about attempts to conceal such breaches and share their concern.

The *Tell us your concern* hotline shall be easily accessible for those wishing to make use of it.

COWI offers anyone utilising the *Tell us your concern* hotline to submit their report anonymously or by name.

While we encourage employees, partners and other stakeholders to report through the *Tell us your concern* hotline, it may also be decided to use the external whistleblowing reporting schemes set up by the authorities in the EU. For more information on applicable external reporting sites, please refer to the *Tell us your concern* hotline guideline.

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 *Tell us your concern* hotline.

Employees in COWI who engage 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 and was approved by the Board of Directors on 27 February 2025.

For more details about the scope and administration of the COWI *Tell us your concern* hotline, please refer to COWI's *Tell us your concern* hotline guideline.