

## NIRAS Compliance

### NIRAS Compliance Unit:

The Compliance Unit is a corporate unit with reference directly to NIRAS' CEO.

The Compliance Unit is in charge of anti-corruption training and the NIRAS group Whistle blower arrangement.

In NIRAS we distinguish 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. In NIRAS there will be shown zero tolerance for any incident within these types of behaviour.

1. Bribery & Facilitation payment
2. Fraud & Embezzlement

The following five types of behaviour represent situations that have a potential for becoming corruption. But if we tackle each situation properly, it is not corruption, but instead an example of a difficult situation handled with the right precautions.

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

NIRAS has a zero-tolerance policy to corruption and fraud.

You can either report corruption or your suspicion about corruption to your immediate manager or to a trusted NIRAS staff member openly - or, you can use NIRAS' whistleblower arrangement. In any case, the recipient of your approach is obliged to immediately report it further on to either NIRAS' compliance unit or directly to NIRAS' CEO.

NIRAS relies on all employees and management to play key roles in ensuring NIRAS' integrity. We must act in accordance with NIRAS' Code of Conduct, and fully understand the ethics of serving clients.

### **Whistleblowing:**

In NIRAS we call for transparent and open behaviour and also wish concerns covering subjects such as here described, to be dealt with in an open manner. On rare occasions this might however not be possible, hence a Whistleblowing function has been established within NIRAS' Compliance Unit.

Your approach can be made openly by email, letter, note or personal appearance. If you wish, your approach can be made anonymously, either through an anonymous email address, e.g. to the joint e-mail address: [compliance@niras.dk](mailto:compliance@niras.dk) or directly to a personal inbox of any of the Compliance Officers; CLP, CJG and RIN.

If an investigation is to be successful, it is important for the Compliance Officers to have a point of contact, preferably a known email address, in order to ask initial questions and understand the given situation in as many details as possible.

When you have submitted your approach, either openly or anonymously to Compliance email or one of the Compliance Officers, you can request your identity to stay confidential while still keeping a line of communication open. The Compliance Officers shall respect your wish for confidentiality. In any case, all representations concerning corruption or suspected corruption will be shared in a strictly confidential manner, initially within NIRAS' compliance unit and later with NIRAS' CEO. Please note, the whistleblower will not necessarily receive updates or reports during the reported case, the handling and measures taken are treated confidentially.

We will conduct in-depth investigation and, should it be found that the accusation to be founded serious action will be taken. Also, on the other hand, should the accusation not be founded, but instead found to be purposely and falsely made, such a deceitful act will be subject to disciplinary action.

All employed in NIRAS are obligated to hold NIRAS Integrity high!