

**NIRAS  
INTEGRITY  
MANAGEMENT  
SYSTEM**

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Policy & Procedures

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**THE NIRAS GROUP**

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**AUGUST 2018 – REVISED: JANUARY 2021**

Policy & Procedures

## Preface

Version: 2.3, January 2021  
Prepared by: RKI and CJG  
Verified by: CJG  
Approved by: CTB & the BoD

NIRAS' Business Integrity and Ethics Policy applies to all NIRAS activities and to all companies belonging to The NIRAS Group. Other companies, with whom NIRAS collaborates, shall also comply with NIRAS' integrity policy.

All NIRAS employees, including external consultants, holding a contract with NIRAS, are obliged strictly to perform and carry out work in accordance with NIRAS' Integrity Management System (IMS) and to follow the procedures contained therein.

The present document is a revised version of NIRAS' Integrity Management System (IMS) of January 2016 and August 2018 as well as minor updates in January 2021. It also includes NIRAS' Business Integrity and Ethics Policy and Code of Conduct.

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## Abbreviations

BoD	Board of Directors
BU	Business Unit
BUD	Business Unit Director (Vice President)
CEO	Chief Executive Officer
CoC	Confirmation of compliance
COM	NIRAS Communication Department
CU	Compliance Unit
ED Group	Management group consisting of NIRAS' Senior and Executive Vice Presidents, based in Denmark, Norway and Sweden
EVP	Executive Vice President
FIDIC	International Federation of Consulting Engineers
HR	Human Resources
IMS	Integrity Management System
N/A	Not applicable
OECD	Organisation for Economic Co-operation and Development
PD	Project Director
PM	Project Manager
SVP	Senior Vice President (Executive Director)
ToR	Terms of Reference
UN	United Nations
VP	Vice President (e.g. Business Unit Director)

## **Statement from NIRAS' Chief Executive Officer**

Conducting business with integrity is a fundamental principle in NIRAS, and key to serving our clients in accordance with our values. NIRAS' unwavering ethical principles, based upon trust, respect, honesty and integrity, empower our employees to conduct business the right way.

Our uncompromising ethical standards and Code of Conduct, which include a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, discrimination and harassment, are central to everything we do in NIRAS, and we seek to do business with others who uphold the same standards. This translates to providing our clients and everyone with whom we interact with the highest quality of service - with excellence and integrity.

Carsten T. Boesen  
Chief Executive Officer

# 1 NIRAS' Business Integrity and Ethics Policy

This policy applies to The NIRAS Group, including its subsidiaries, affiliates and all engaged to work for NIRAS. Where the term "NIRAS" is used, it includes all the subsidiaries, affiliates and business units in NIRAS' 'family' of companies.

- Every partner, organisation, company or individual, with whom NIRAS signs a contract or agreement, shall having read, understood and comply with the parts of NIRAS' Business Integrity and Ethics Policy that concern corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to serve clients and others with respect, excellence and integrity.
- All NIRAS' employees and management are committed to providing quality services to NIRAS' clients, with value added by, as a minimum, best practices but striving for new innovative methods and solutions always keeping NIRAS business integrity high.
- NIRAS' objective is to fulfil the clients' expectations and requirements by applying quality management and continuous improvement of technology, performance and delivery as the work method, and with integrity as the overriding principle of behaviour.
- All NIRAS employees and management play a key role in ensuring NIRAS' integrity. They must perform in accordance with NIRAS' Code of Conduct, and fully understand the ethics of serving clients.
- **NIRAS has a zero-tolerance policy to corruption and fraud**, and will actively contribute to combating corruption and fraud in all of its forms.

In NIRAS we distinguish between 7 types of corruption:

1. Bribery & Facilitation payment
2. Fraud & Embezzlement
3. Extortion & Security payment
4. Gifts & Entertainment
5. Conflicts of Interest
6. Nepotism & Favoritism
7. Obtaining Undue Advantages

Type no. 1 and no. 2 are always illegal according to national and international law. No. 3-7 are types that potentially may become corruption, if not managed correctly.

- NIRAS has a zero-tolerance approach to any form of modern slavery and human trafficking, and shall ensure that it does not take place within NIRAS' business and supply chains.
- In case of non-compliance with NIRAS' ethical standards, NIRAS will thoroughly investigate the matter and apply the full force of the law, where sufficient evidence is obtained.

- All NIRAS employees and management should avoid situations in which there is, or may seem to be, a conflict of interest both in terms of personal interests and the interests of NIRAS.
- NIRAS acknowledges its corporate social responsibility, and will actively contribute to sustainable solutions and developments that safeguard societies and the environment.
- NIRAS acknowledges its responsibility to ensure that the legal framework, in the countries where we work, is observed. Consequently, NIRAS compensates staff and project members solely in a way which aims to avoid situations of any tax evasion. NIRAS always pays in a legal and transparent way.
- NIRAS' internal and external work environment must be free of all sorts of harassment and discrimination. All employees must treat their colleagues, clients and partners with respect, and observe the highest standards of collegiality.
- NIRAS subscribes to gender equality and diversity at workplace, and shall actively, through its employment policy and daily management, contribute to creating a conducive working environment with equal rights and opportunities for all NIRAS' employees.
- Every business unit and member company of The NIRAS Group must stipulate goals and actions for maintaining integrity, and must seek continuous improvement.

## 2 NIRAS' Integrity Management System

### 2.1 Background Documents

Fulfilling the recommendations of OECD, NIRAS has established an Integrity Management System (IMS). Combating terrorism and crime is an integral part hereof. NIRAS' IMS builds on the FIDIC model and Transparency International's 'Assurance Framework for Corporate Anti-Bribery Programmes (2012)'.

NIRAS' IMS is in compliance with the following instruments:

1. OECD: Recommendation of the Council on Combating Bribery in International Business Transactions, 1994; 2009 Anti-Bribery Recommendation of the Council for Further Combating Bribery; Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, December 1997.
2. FIDIC's Guidelines for Integrity Management in the Consulting Industry, Part I, Policy and Principles (2011) and Part II, Procedures (2015).
3. Transparency International's Assurance Framework for Corporate Anti-Bribery Programmes (2012).
4. The UN Global Compact's Principle Ten: Anti-Corruption, and thus also the UN Convention Against Corruption (UNCAC, 2005), which is the underlying legal instrument for the 10th Principle.
5. ISO 37001:2016 Anti-Bribery Management System.
6. NIRAS also subscribes to fulfilling the 17 Sustainable Development Goals, adopted by United Nations in September 2015. Target 16.a.of Goal no. 16 concerns building capacity for combating terrorism and crime – Target 16.5 concerns integrity issues, and reads, "Substantially reduce corruption and bribery in all its forms".

### 2.2 About NIRAS' Integrity Management System (IMS)

NIRAS' IMS procedures conform to generally accepted "best practices" and emphasize ethical behaviour towards all NIRAS' stakeholders, i.e. the clients, suppliers, owners, employees, partners, sub-contractors and society in general.

These procedures are implemented within a framework similar to NIRAS Quality Management, and comply with the requirements of EN/ISO 9001- Quality Management standards; with the ISO 19600:2014 Compliance Management Systems; and with the ISO 37001:2016 Anti-Bribery Management System.

NIRAS' IMS consolidates NIRAS' ability to fulfil in practice its commitment to NIRAS' Code of Conduct on behalf of all NIRAS employees and management.

The organisational framework of NIRAS' IMS corresponds to NIRAS' normal organisational set-up. Consequently, the IMS procedures are tailored to the various levels of responsibilities, i.e. to the project consultants/ engineers, the Project Managers/ Directors, the Business Unit Directors/ Vice Presidents, the

Executive Directors/ Senior Vice Presidents, the Executive Vice Presidents, the Chief Executive Officer and to the Board of Directors.

NIRAS' Business Integrity and Ethics Policy is documented, implemented, communicated internally and externally, and is made publicly available.

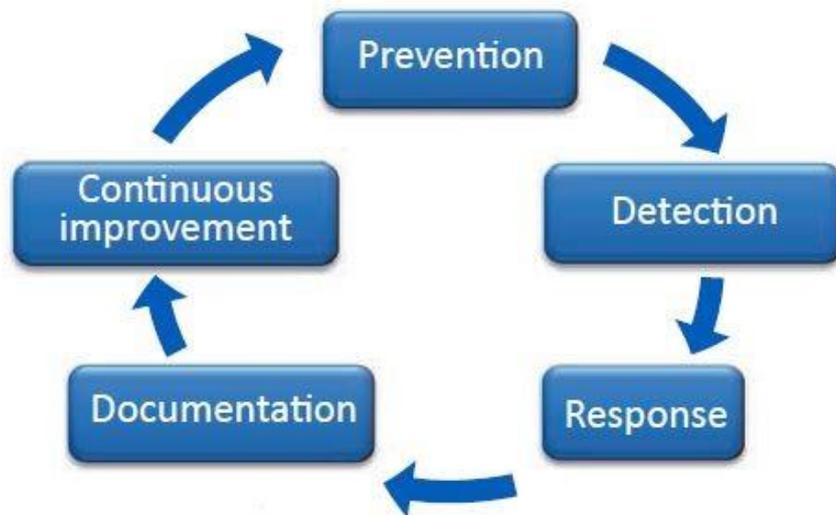
By signing an employment contract with NIRAS, all staff members undertake to abide by NIRAS Integrity and Ethics Policy and to comply with NIRAS' Code of Conduct. NIRAS' IMS with attachment is made available on NIRAS' Intranet.

## 2.3 The Contexts

NIRAS' Integrity Management System is an internal system, designed as a tool to prevent corrupt behaviour and to encourage integrity. It consists of a set of inter-related components designed in such a way that the consulting activities are managed by integrity principles insuring that the workflow is free of corruption and fraud.

The basic contexts of NIRAS' IMS are: prevention, detection, response, documentation, and continuous improvement (Figure 1).

Figure 1: The basic contexts of NIRAS' IMS



## 2.4 Prevention

The following measures apply in order to discourage wrongdoing "before it begins":

### Responsibility and organisational set-up

It is the responsibility of the management and all other employees of NIRAS and the companies in The NIRAS Group to comply with NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct, and to strictly adhere to the procedures described in NIRAS' IMS with attachments.

An important aim of NIRAS IMS is to ensure that all NIRAS permanent staff as well as engaged non-permanent project staff, NIRAS' affiliated and subsidiary companies and NIRAS' sub-consultants are fully aware of the do's and don'ts. Integrity performance guidelines and instructions for NIRAS staff are contained in NIRAS' online anti-corruption course and in Chapter 3, NIRAS' Code of Conduct.

The Board of Directors (BoD) is the overall responsible body for approving NIRAS' IMS, including revisions. The BoD provides oversight to NIRAS IMS and receives reports in terms of presentation of status at board meetings. 'Integrity Issues' is a fixed item on the agenda of at least one annual board meeting.

NIRAS' Chief Executive Officer (CEO) is the overall responsible for ensuring that NIRAS' IMS is in force, and accordingly that procedures are carried out consistently with clear lines of authority.

For securing that the IMS procedures, relating to concrete project tendering, staffing, partnering, contracting, management and implementation, are being followed, the CEO has delegated the overseeing responsibility to the Executive Directors (ED)/ Senior Vice Presidents (SVP), while the responsibility of actual compliance and adherence to the IMS procedures rests with the Business Unit Directors (BUDs)/ Vice Presidents (VP). 'Integrity Issues' is also a fixed item on the agenda of at least one annual ED Group meeting.

NIRAS' Compliance Unit, consisting of compliance officer(s) and support staff is responsible for the coordination, maintenance, filing of documentation and overseeing of compliance, The Compliance Unit also provides training and guidance of NIRAS' staff, including NIRAS' management, on integrity issues at large and NIRAS' IMS in particular.

- **[Matrix: Distribution of responsibility \(Attachment 1\)](#)**
- **[Terms of Reference for NIRAS' Compliance Unit \(Attachment 2\)](#)**

### **Policy and Code of Conduct**

NIRAS' integrity policy as expressed in NIRAS' Business Integrity and Ethics Policy, together with NIRAS' Code of Conduct, form the basis of NIRAS' IMS:

NIRAS' Business Integrity and Ethics Policy is published on NIRAS' websites. It is also contained in NIRAS' Staff Manual, which is provided to all permanent staff members of NIRAS as part of their employment contracts.

NIRAS' Integrity and Ethics Policy is also provided to non-permanent staff as well as to partners/ companies, whom NIRAS enters into an agreement with, either in soft copy or with reference to NIRAS' websites. All engaged parties sign for their confirmation of compliance either as an integral part of the contractual text in question or as a separate signed document ([cf. Attachment 9](#)).

NIRAS Business Integrity and Ethics Policy is supported by a high level policy statement endorsed by the BoD and executed under the supervision of NIRAS' CEO. NIRAS' Business Integrity and Ethics Policy and Code of Conduct are embedded in NIRAS' Fundamentals.

- **[Statement on NIRAS Business Integrity and Ethics Policy \(Attachment 10\)](#)**

## **Due diligence assessment**

A risk-based due diligence process must be applied in order to reveal if a firm or individual, with whom relationship is being proposed, has a reputation for corruption, involvement in modern slavery or human trafficking or is in, bad standing with world donors such as for example the World Bank. If so, steps must be taken to mitigate risks or terminating the potential relationship.

### Responsibility:

- It is the overall responsibility of the BUD/ VP/ PD that no agreements are being entered into or signed unless a risk-based due diligence has been performed.
- It is the responsibility of the designated staff member, *who enters into or signs an agreement with a firm or individual in question*, that such risk-based due diligence assessment actually has been done, and that sufficient precautions are taken before the agreement is being entered into or signed.
- It is the responsibility of all employees, involved in or hearing about NIRAS' potential engagement in a relationship with a firm or individual, to point at former or present integrity matters, relating to the firm or individual in question, which they are aware of.

See full guideline:

- **[Risk-based due diligence assessment \(Attachment 3\)](#)**

## **Identification of critical projects including conflicts of interest**

Timely in advance it must be assessed if a project is 'critical' or might become 'critical', hereunder if there is a risk of conflict of interest. If considered critical, preventive measures must be applied.

See full guidelines:

- **[Designation of critical projects including conflicts of interest and risk \(Attachment 4\)](#)**

## **Dissemination, training and testing**

NIRAS' IMS, with procedures and forms, is disseminated to all NIRAS employees. Moreover, it is assured through training and testing that the individual employees understand their obligations and responsibilities. All new employees and all employees working with projects outside of the Nordic countries are obliged to take, and satisfactory complete, NIRAS' online anti-corruption course.

### Responsibility:

- NIRAS' HR, linking to all members of The NIRAS Group.

See full guidelines:

- **[NIRAS' IMS - training & tests \(Attachment 5\)](#)**

NIRAS' Business Integrity and Ethics Policy are being presented on all NIRAS Group members' websites, and are thus being made public.

### Responsibility:

- NIRAS' Head of Communication, supported by NIRAS' Compliance Unit.

## 2.5 Detection

This concerns the detection of wrongdoing or of intentional wrongdoing.

### Audits of critical projects

Audits of critical projects must be conducted at regular intervals.

#### Responsibility:

- NIRAS' Project Manager or another project responsible person.
- It is the responsibility of the BUD/ VP to monitor and ensure that such regular audits actually are being carried out on the critical projects.
- For critical projects, that only involve NIRAS affiliates or subsidiary companies, the responsibility of the audits rests with the affiliated or subsidiary company in question.

See full guidelines:

- [Integrity Audit \(Attachment 6\)](#)

### NIRAS' whistleblower arrangement

It is possible for both NIRAS' employees and outside persons to report on suspected instances of wrongdoing through NIRAS' whistleblower arrangement.

#### Responsibility:

- NIRAS' Compliance Unit is responsible for receiving and handling the messages, and for guaranteeing secrecy and anonymity of the whistle-blower.

## 2.6 Response

NIRAS' management shall immediately and appropriately respond to any alleged or actual wrongdoing by carrying out further investigation of the allegations, and for proofed wrongdoings by initiating the applicable disciplinary procedures including termination where appropriate.

NIRAS management will open and transparently allow external investigators, representing renowned local or international institutions to examine NIRAS contracts, financial records, correspondence etc., if such institution requests an integrity investigation to be carried out. In such case NIRAS will demand a written statement on confidentiality as well as request full insight in the records and final investigation report.

#### Responsibility:

- It is the responsibility of the employee, who discovers or receives information about the allegations or evidence, immediately to report this either directly to NIRAS' CEO or to NIRAS' Compliance Unit, who will inform the CEO accordingly.
- It is the responsibility of NIRAS' CEO to initiate the applicable disciplinary procedures.

See further guidelines:

- [Handling of allegations & disciplinary measures \(Attachment 7\)](#)

## 2.7 Documentation

Documentation is an important part of NIRAS' IMS. Documentation is needed both to be able to improve the IMS currently, and for keeping the employees, management and Board of Directors informed, as well as for being able to demonstrate to third parties that NIRAS IMS's in place, is genuine and strictly adhered to. The IMS filing system is currently maintained and ensures that key files are properly stored and readily accessible.

See further guidelines:

- [Documentation needs – key files & hard copy records \(Attachment 8\)](#)

All NIRAS' employees, project engaged staff, as well as sub- consultants and partners sign for having read and will comply with NIRAS' Business Integrity and Ethics Policy. For NIRAS employees this, together with the obligation of also complying with NIRAS' Code of Conduct, is captured in the employment contracts.

For contracts with project engaged staff, sub-consultants, partners, companies and consultants, that do not already contain a clause on integrity matters, which corresponds to NIRAS' policy, a separate declaration on confirmation of compliance shall be signed.

See further guidelines:

- [Confirmation on compliance \(Attachment 9\)](#)

Responsibility:

- NIRAS HR is responsible for employment contracts and training, and thus also for keeping records of the same.
- The BUD/ PD/ VP is responsible for project contracts, partnership and joint venture agreements and for external engaged project staff and sub-consultants, and thus also for keeping records of the compliance confirmation, either in terms of an integrity clause in the agreement/ contract or as a separate and signed 'Confirmation of compliance' ([cf. Attachment 9](#)).
- The BUD/ VP is responsible for keeping records of all integrity matters that relate to the identification, assessments, contract negotiation, tendering, contracting and implementation of projects for which his/ her Business Unit is responsible.
- The ED/ SVPs and the EVPs are responsible for overseeing that such records/ files are being maintained and is readily accessible.
- The CEO is responsible for keeping records of the ED Group and BoD meeting agenda and minutes of meetings.
- NIRAS Compliance Unit is responsible for compiling the integrity records as per needs, and for keeping records of the periodic reviews of the IMS, and of concrete integrity cases raised.

## 2.8 Continuous improvement

NIRAS IMS is reviewed minimum once a year, with the aim of adjusting and improving the IMS.

Responsibility:

- The BoD is the overall responsible body for ensuring that NIRAS' Business Integrity and Ethics Policy and Code of Conduct, as well as the entire IMS with

its procedures and delegation of responsibilities, is continuously being improved and updated according to internal as well as external requirements.

- NIRAS Compliance Unit is responsible for the continuous updating and improvement of NIRAS' IMS, and for presenting revisions of the IMS to the CEO for approval.
- The CEO is responsible for informing the ED/ SVPs and the EVPs as well as the BoD of the revisions.
- Major revisions of NIRAS' IMS must be formally approved by the BoD.

## 3 NIRAS' CODE OF CONDUCT

### 3.1 The Code

#### Responsibility to society and the profession

NIRAS recognises that the work of the staffs of a consulting engineering company is critical to the achievement of sustainable development of society and the environment. In this respect NIRAS:

- accepts the responsibility of the profession to society, hereunder NIRAS' corporate social and environmental responsibility;
- contributes to the benefit of its clients, society and employees, through sustained personnel training and technology development aimed at improving productivity sustainably in due respect of both the physical and the social environment, locally as well as globally;
- seeks solutions that are compatible with the principles of sustainable development;
- at all times upholds the dignity, standing and reputation of the profession;

#### Competences

NIRAS acknowledges that the technological development and other types of professional development entails a need for continuous up-to-date solutions and delivering of results of high quality. In this respect NIRAS:

- continuously improves its knowledge base, abilities and tools in its area of expertise, at levels consistent with the latest development in technology, legislation and management;
- refrains from performing any services unless competent to perform them;
- undertakes project assignments in its areas of expertise, where it has the capabilities to deliver efficient and effective service to its clients;
- provides high quality services to the clients, with Quality Management and continuously quality improvement as a working methodology.

#### Professional integrity

NIRAS' staffs are professionals, and as such clients are encouraged to bring them into their trust. It is only in the dialogue between the consulting engineer and other staff categories of NIRAS, and the client, based on mutual trust, that NIRAS' services can be carried out to the satisfaction of the client. In this respect NIRAS:

- acts with loyalty to its clients, and maintain confidentiality of any information and document to and from the client;
- only offers its services under contracting terms that do not interfere with its independence, integrity and objectivity;

- acts at all times in the legitimate interest of the client and perform professional services with integrity and loyalty
- is impartial in the provision of professional advice, judgement or decision;
- promotes the concept of “selection by ability”;
- neither carelessly nor intentionally does anything to injure the reputation or business of others;
- in the event of being asked to review the work of another, behaves in accordance with appropriate professional conduct and courtesy;

#### Corporate integrity

- NIRAS only solicits consulting work and participates in private or public competitive bidding under the highest standards of corporate ethics and competitive practices, and with total integrity in its transactions.
- NIRAS favours Quality Based Selection for the contracting of its services.
- In its promotional activity and its services, NIRAS upholds the dignity and reputation of the consulting industry. Brochures and other formal documents describing resources, experience, work and reputation, reflects NIRAS’ actual circumstances in a truthful manner.

#### Business integrity

- NIRAS has a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, discrimination and harassment;
- No offer, payment, consideration or benefit of any kind, which constitutes fraud, illegal or corrupt practices, shall be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract.
- This means that NIRAS **does not accept** any of its employees and individuals/firms, with whom NIRAS has a formal or informal engagement, to offer or accept remuneration of any kind which in perception or in effect;
  - seeks to facilitate or influence the process of selection or project implementation;
  - seeks to compensate staff members, clients or individuals, either illegally or in a non-transparent (hidden) manner, for faults and mistakes;
  - seeks to compensate staff and project members in a way which might be seen as assisting tax evasion, but only pay in a legal and transparent way;
  - seeks to affect the staff member’s or the client’s or the client representative’s impartial judgement;
  - seeks to facilitate any kind of process or activity in an illegitimate manner;

- seeks to prejudice independent judgements.
- NIRAS shall avoid any conflict of interest and inform the client of any potential conflict of interest that might arise in the performance of the services.
- NIRAS will not endorse compensations or contribution arrangements destined to influence or secure consulting work, nor seek commissions from suppliers of equipment and services recommended to the client as part of NIRAS' consulting services.
- NIRAS does not accept any remuneration that could encourage the firm to offer a biased opinion.
- NIRAS will cooperate fully with any legitimately constituted investigative body which makes inquiry into the administration of any contract for services or construction;
- NIRAS refrains from any misrepresentation or presentation of false data, factors or qualifications in order to meet the terms of contract during selection or execution, or for securing unfair or unlawful gain individually or for the companies belonging to The NIRAS Group.

NIRAS fully complies with the EU General Data Protection Regulation that became enforceable on May 25th, 2018

### **3.2 Integrity performance guidelines and instructions for NIRAS staff**

The following provides guidance and instruction on how to manage, perform and behave in order to comply with NIRAS' Business Integrity and Ethics Policy. It applies to all people representing NIRAS (in the following termed "NIRAS' representatives"), i.e. NIRAS employees, management and external project staff, sub-consultants trainees and interns etc., who work for and hold a contract with NIRAS.

#### **General rule of performance**

NIRAS representatives should always represent the organization in a manner that promotes NIRAS' values. They should communicate and interact in a positive and respectful manner.

NIRAS representatives should demonstrate the same accountability and attitudes in their professional and personal life. They should be sensitive to and respect local cultures and traditions taking special care in manner of speech, action and dress code.

NIRAS representatives shall both comply with national and international law, including with the law of the country/ countries, where he/ she carries out work for NIRAS.

#### **Non-discrimination and respect**

NIRAS representatives should always exercise non-discrimination behaviour. Neither in own communication nor by forwarding other kinds of communications, NIRAS' representatives must not discriminate persons or groups based on sex,

age, ethnicity, religion, sexual orientation, political preferences, disability or position in society etc.

## **Gifts and representation**

### Rules for giving gifts and representation

The following rules must be observed:

#### Purpose:

- Gifts and representation, including, providing travels, accommodation, events, entertainment etc. for free, must never be given in secrecy, only openly and in an proportionate, appropriate and properly recorded manner.
- It is not allowed to give gifts of money.
- Gifts must not be given in conflict with the legislation of the country concerned or the receiving organisation.
- Gifts must never be given in connection with an offer, a tender evaluation, or contract negotiations.
- If free travel tours and accommodation are included in a proposal, this shall always be mentioned in both the technical and the financial proposal, and in the progress reports.
- Free travel tours and accommodation shall always be strictly for business purposes.

#### Value:

- The value of the gift shall be in accordance with the economic ability of the receiver.
- As a "rule of thumb", the value of the present must not exceed what the receiver can be expected to be able to reciprocate.
- Notwithstanding the above mentioned, the value of a gift must never, neither in- nor outside of the Nordic countries, and without prior written approval of a NIRAS executive director/ vice president, exceed the value equivalent to the tax exempted Christmas gift amount set by the Danish tax authorities (1,100 DKK, 2018)
- NIRAS' corporate management can define particular ceilings for specific countries.
- Entertaining clients, including dinner invitations, should never be extravagant.

#### Administration:

- All gifts and representation shall be recorded and accounted for according to NIRAS' rules for power of procuration

### Rules for receiving gifts and representation

The following rules must be observed:

#### Purpose:

- It is not allowed to accept gifts and representation, that could influence a decision or the impartial judgement of the receiver of the gift; this also includes special services (free entrance for concerts, sport events etc.) or purchases of goods below the market price.
- Travels and accommodation in connection with exhibitions, events, entertainment etc. must only be received after prior written approval of a NIRAS executive director/ senior vice president.
- If receiving an invoice from the organizer, instead of buying travel and accommodation directly, it shall be assessed that the value of the invoice is at the level of the actual costs.
- It is allowed to receive:
  - Free entrance to participation in business and professional conferences, events and meetings, including non-extravagant meals in this connection.
  - Non-extravagant dinners or similar with the purpose of celebrating the signing of a contract or finalization of a project or work.

#### Value:

- It is not allowed - without prior written approval of a NIRAS executive director/ senior vice president - to accept personal gifts, company presents, services (free entrance for concerts, sport events etc.) or other advantages at a value exceeding the value equivalent to the tax exempted Christmas gift amount set by the Danish tax authorities (1,100 DKK, 2018). This applies to the Nordic countries as well as all other countries.

#### Administration:

- All gifts and representation shall be taxed in accordance with current legislation.

### **Facilitation and security payments**

Facilitation payment refers to situations where a smaller amount is being paid in order to speed up (or queue jump) the process of a task that is within a person's normal range of authorized activities, or where an amount is being paid in order to get the contract/win the tender.

Security payment refers to situations where an amount is being paid to secure one's safety.

In accordance with NIRAS' zero-tolerance policy to corruption and fraud, *facilitation payment is not allowed.*

With regard to security payment, the following rules must be observed:

- Security payment is allowed only if the health, safety or freedom of the employee is at immediate and high risk.
- Security payment has to be accounted for, documented and recorded.

- Inform your immediate superior of the incident and explain why the ultimate solution was to pay.

### **Contributions to political campaigns**

NIRAS does not provide financial contributions to political candidates, parties or campaigns. NIRAS does not pay political parties or candidates for presenting NIRAS' position or opinion.

### **Personal relations – conflicts of interest**

An employee who is in a situation of conflict between his/ her own personal interests and the interests of the company shall contact his/ her superior or NIRAS' Compliance Unit for advice.

This applies if the concerned employee, spouse or close relative:

- Possesses financial assets in a supplier company or other parties doing business with the company or with the clients of the company.
- Is at risk of giving preferential treatment to selected suppliers, clients, applicants, or subordinates for personal reasons.

### **Agents, suppliers and other third parties**

NIRAS normally does not make use of agents, among other things because they possess a potential risk of non-compliance with NIRAS' integrity policy. However, there might be special circumstances where use of agents is necessary.

In such exceptional cases, the payment of agents shall be commensurate with the services rendered and be effected in accordance with the existing tax regulations. In general, NIRAS only pays for services provided, and NIRAS does not overpay for services provided.

All agent agreements shall include the anti-corruption clause as stipulated in NIRAS' Integrity Management System, and shall be co-signed by NIRAS' CEO or a person authorized by the CEO.

NIRAS can be prosecuted for actions made by external partners if it can be proven that NIRAS, through negligence, has ignored warning signals about external partners having received bribes.

All employees shall therefore consult his/her immediate superior or NIRAS' Compliance Unit if one or more of the below "warning signs" are observed – if for example an external partner:

- has a reputation of being corrupt;
- makes proposals that can be interpreted as a request for bribery;
- does not observe the norms of behaviour agreed between the partner and the company;
- practices unethical business procedures in other fields;

- visits the employee close to the point of time for allocation of contract and explains that he or she has a special agreement with the contractor.
- suggests unusual payment arrangements, such as;
  - money transfer to a bank in a country where the external partner is not registered, or in another currency than the currency of the country of the receiver or as suggested by NIRAS,
  - suggests to break up the contract sum in smaller amounts,
  - insists on being paid part of his commission in advance of allocation of the contract;
  - demands an unreasonable high commission for his services. Regarded over time, the payment shall be in reasonable proportion to the total effort made by the agent;

## **Glossary and NIRAS' Definition of Terms**

### **Accountability**

- The concept that individuals, agencies and organisations (public, private and civil society) are held responsible for reporting their activities and executing their powers properly. It also includes the responsibility for money or other entrusted property.

### **Audit**

- An internal or external examination of an organisation's accounts, processes, functions and performance to produce an independent and credible assessment of their compliance with applicable laws and regulations.

### **Best practice in integrity behaviour**

- A benchmark for ways to conduct a business free of corrupt practices

### **Bribery**

- The act of giving or providing a bribe (e.g. money, gift, promise, advantage) with the intention of influencing the recipient in some way favourable to the person or party providing the bribe.

### **Code of Conduct**

- Fundamental principles to the firm's behaviour regarding social responsibility, quality of service, objectivity of the firm, corporate integrity and competition.

### **Code of Ethics**

- Fundamental principles of the consulting firm's behaviour in order for society, including clients, to maintain confidence in the firm's professional advisory services regarding competence, integrity, impartiality, fairness and corruption. The Code of Ethics can be a subset of the Code of Conduct.

### **Coercion**

- Threat to use violence with the purpose of conditioning or influencing the selection or execution of an assignment.

### **Collusion**

- Actions among bidders, designed to fix the bidding process and prevent the client from conducting a fair and open bidding process.

### **Compliance**

- Refers to the procedures, systems or departments within public agencies or companies, which ensure that all legal, operational, financial and tax related activities are in conformity with current laws, rules, norms, regulations, standards and public expectations.

### **Conflicts of Interest**

- A situation that has the potential to undermine the impartiality of a person or company because of the possibility of a clash between the person or company's self-interest, professional interest or public interest, i.e. a connection between persons and companies/agencies which possibly could lead to unethical motivations or wrong decision-making.

### **Corruption**

- The abuse of entrusted power for private gain. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Also see 'petty corruption' and 'political corruption'.

#### **In NIRAS we distinguish between 7 types of corruption:**

1. Bribery & Facilitation payment
2. Fraud & Embezzlement

These first two types are always judged illegal both within NIRAS and due to national and international law. In NIRAS there is zero tolerance for any incident within these two types of behavior.

The following five types of behavior 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 & Favoritism
7. Obtaining Undue Advantages.

### **Embezzlement**

- Financial fraud, like for example theft or misappropriation of funds that are in one's care or belong to an organisation or one's employer or a business that one works for.

### **Entertainment**

- Restaurant visits, club visits, theatre and cinema visits, sport matches, hunting parties, holiday/ amusing tours etc..

### **Extortion**

- The practice of obtaining something, e.g. money, goods, services or other kinds of benefits or advantages, through force or threats, including harming the reputation of NIRAS or any person working for NIRAS

### **Facilitation payment**

- A payment made to , facilitate or speed up or grease (queue jump) a process, i.e. to secure or expedite the performance of a specific task or process often a routine task or necessary action to which the payer has legal or other entitlement.

### **Favouritism**

- The practice of giving unfair preferential treatment to a person or group at the expense of another.

### **Fraud**

- Swindling, e.g. cheating a client or not complying with the country's tax laws. It also covers misrepresentation or presentation of false of data, facts or qualifications to meet the terms of a contract during the selection or execution of a project, or during the distribution of project funds.

### **Integrity**

- The total set of values, attitudes and attributes of a firm that may enable a rigid adherence to a Code of Conduct and behaviour.

### **Integrity Management**

- The overall management function of a firm that determines and implements its business integrity policy.

### **Integrity Management System**

- The organizational structure, responsibilities, procedures, processes, and resources implemented in a firm to accomplish integrity management.

### **Integrity Policy**

- The concept, approach and objectives of a firm with respect to integrity, as formally defined and expressed by management

### **Integrity Policy Statement**

- A formal statement specifying the Integrity Policy and its objectives.

### **Nepotism**

- A practice among those with power or influence of favouring relatives or friends, especially by giving them jobs or other preferential treatment.

### **Petty corruption**

- Everyday abuse of entrusted power by public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies. Includes police "fines", when the fine is not due to any false doing.

### **Project Integrity Record Files**

- Documents to ensure the effective operation and control of the critical processes and the critical projects.

### **Security payment**

- A payment made when the health, safety or freedom of the employee is at immediate and high risk.

### **Undue advantages**

- A benefit, like for example information, that a company or individual has acquired either illegally or in confidentially, and thus must not make use of.

## Attachments

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# 1 Matrix: Distribution of responsibility

	BoD	CEO	SVP	VP	CU	Project			
						PM/PD	HR	COM	All
<b>Compliance with NIRAS' Business Integrity and Ethics Policy including NIRAS' Code of Conduct</b>									<b>X</b>
<b>PREVENTION:</b>									
Approving IMS and revisions	<b>X</b>								
Enforcement of IMS		<b>X</b>							
Overseeing IMS procedures (contracts and projects)			<b>X</b>						
Actual compliance/ adherence to the IMS procedures				<b>X</b>		<b>X</b>			
General awareness and training					<b>X</b>				
Coordination, maintenance, filing, guidance, revisions					<b>X</b>				
Being alert/ tell about critical integrity matters/ violations									<b>X</b>
Risk-based due diligence is being carried out				<b>X</b>		<b>X App.3</b>			
All NIRAS employees informed/ signed for IMS							<b>X</b>		
Linking NIRAS' IMS to all NIRAS Group companies							<b>X</b>		
NIRAS' Integrity & Ethics Policy on all websites								<b>X</b>	
Permanent staff aware of IMS & trained in anti-corruption							<b>X</b>		
External staff aware of IMS & trained in anti-corruption				<b>X</b>					
<b>DETECTION:</b>									
Audits of critical projects				<b>X</b>		<b>X App.6</b>			
Whistleblowing receiver and handling station					<b>X</b>				
<b>RESPONSE:</b>									
Inform about integrity violations/ allegations/suspicions									<b>X</b>
Initiate applicable disciplinary procedures		<b>X</b>							
<b>DOCUMENTATION:</b>									
Internal employment contracts and training				<b>X</b>			<b>X</b>		
Signed CoC (external employment contracts & training)				<b>X</b>		<b>X App.9</b>			
Signed CoC (contracts, partnership, JV agreements)			<b>X</b>	<b>X</b>		<b>X App.9</b>			
All integrity matters (identification, assessments, contract negotiation, tendering, contracting and implementation)				<b>X</b>		<b>X App.9</b>			
Overseeing records are maintained/ readily accessible.			<b>X</b>						
Agenda and minutes of ED and BoD meetings		<b>X</b>							
Compilation of integrity records/ reviews etc.					<b>X</b>				
<b>CONTINUOUS IMPROVEMENT:</b>									
Ensure improvements of policy/code/ IMS according to internal as well as external requirements.	<b>X</b>	<b>X</b>							
Improvements of IMS/ presenting revisions to CEO					<b>X</b>				
Information of the ED Group and BoD about IMS revisions		<b>X</b>							
Approvals of major revisions of NIRAS' IMS	<b>X</b>								

## Abbreviations:

All	All employees including management and members of the BoD
BoD	Board of Directors (in Danish: NIRAS' bestyrelse)
CEO	Chief Executive Officer
CoC	Confirmation of Compliance
COM	Communication department
CU	Compliance Unit
ED Group	Group consisting of the Senior and the Executive Vice Presidents
HR	Human Resources department
PM/ PD	Project Manager/ Project Director – <b>i.e. the project level responsibilities</b>
SVP	Senior Vice President (Executive Director)
VP	Vice President/ Managing Director (subsidiaries) – can delegate responsibilities to other leaders

## 2 Terms of Reference for NIRAS' Compliance Unit

The CU shall coordinate, oversee, review and ensure that awareness of NIRAS' IMS is high and being implemented as prescribed. It consists of three compliance officers, one with responsibility for Nordic affairs and business matters; one with responsibility for international affairs and business matters outside of the Nordic countries; and one with focus mainly on contractual and tax related issues, covering all NIRAS' activities.

The CU can draw on support staff as per needs.

The main tasks, though not limited to these, of the CU are to:

- Oversee that NIRAS' IMS is being distributed and communicated as prescribed
- Oversee and initiate that staff is being trained and tested in NIRAS IMS as prescribed
- Contribute to the IMS training (as trainers, facilitators) - liaise with NIRAS HR on training matters
- Advise relevant persons on the documentation requirements as prescribed in NIRAS' IMS
- Compile the integrity records as per needs, and keep records of concrete integrity cases raised
- Review NIRAS IMS once a year in order to assess if improvements and adjustments are required, and keep records of the periodic reviews
- Revise NIRAS' IMS including the procedures as and when required
- Regularly consult with NIRAS' management (VP, the ED Group and the CEO) to discuss compliance and to oversee that procedures are being implemented
- Advise and assist NIRAS' management with any issues and matters pertaining to integrity matters and NIRAS' IMS, including compliance issues, documentation, recording/ filing, due diligence assessments, critical projects and contracts, whistleblowing issues, rules and regulations, legal aspects, risks etc.
- Assist NIRAS' CEO with investigations of allegations made against NIRAS or NIRAS staff
- Assist the VPs and the members of the ED Group with investigations of allegations made against external companies, partners or individuals with whom NIRAS has a relationship (e.g. a contract or agreement)
- Provide guidance on how to carry out an Integrity Audit, and carry out such audits on request
- Function as NIRAS' whistleblowing receiving station
- Representing NIRAS on integrity matters including issues that requires dialogue with external partners, individuals or organisations.

The CU serves directly under the CEO to whom it reports.

NIRAS' Compliance Unit (CU) can be contacted by sending an email to [compliance@niras.dk](mailto:compliance@niras.dk)

### 3 Risk-based due diligence assessment

'Risk-based' means that a more thorough due diligence assessment only should be initiated if the first, basic, screening reveals that a project, the project environment, the contract, partners, individual or the client etc. might pose a potential risk of non-compliance with NIRAS Business Integrity and Ethics Policy.

#### The first basic screening:

Use sound judgement/ sense.

- Assess the project environment: country, region, urban, rural – whatever could be relevant. The Nordic countries are high (best) (2017: Denmark no. 2, Finland and Norway no. 3 and Sweden no.6) on Transparency International's list of Corruption Perception Indices, whereas for example Azerbaijan (2017: no. 122) and Cambodia (2017: no. 161) is low (worst), (2017: 180 countries are listed).

Use this:

<http://www.transparency.org/research/cpi/overview> or this <https://www.transparency.org/country/>

If in doubt, contact NIRAS Compliance Unit ([compliance@niras.dk](mailto:compliance@niras.dk)).

- Assess the type of project and format of contract: FIDIC format, WB format, other format, lump sum, profit share arrangement, input based remuneration etc.
- Assess the potential relationship: sub-contractor (NIRAS or partner), consortium, joint venture, employee/contracted consultant, client, agent (NIRAS does not favour the use of agents!).
- Assess the partner, client and individual: do you know the partner etc. beforehand? Your previous experience. Any rumours?
- Make sure that the partner etc. is not on EU's Consolidated Financial Sanctions List: Click here [PDF](#) or contact NIRAS' Compliance Unit ([compliance@niras.dk](mailto:compliance@niras.dk)).
- If further guidance is needed in order to designate a project as 'Critical' the formats referred to in Attachment 4 to NIRAS IMS should be used.

There are no specific documentation requirements for this first basic screening, though it is expected that the designated employee, who signs an agreement/ contract, is knowledgeable about who actually carried out the screening, and therefore later will be able to document that such considerations actually have taken place.

About 90% of the projects or potential relations that have undergone this first, basic, screening on integrity matters, will be considered as non-problematic. So no need to do further at this stage.

About 10% might be judged as perhaps problematic from an integrity point of view. In this case a more thorough due diligence assessment is required, as described in the following:

**1st level due diligence assessment:**

Seek information about the potential partner (company)/ individual/client:

- Contact NIRAS internal and external networks for information.
- Contact (be precautionous) other companies that may know the partner/ client/ person under assessment.
- Search (google) the internet for information.
- Potential partner companies shall fill in, sign and return the Due Diligence Form on the next page.
- Analyse whether or not a potential project shall be designated as ' Critical' by using the formats (risk logs), which are referred to in [Attachment 4](#) to NIRAS' IMS.

This 1st level due diligence assessment will either lead to a 'go', 'no go' or 'still not sure'.

In case of 'still not sure', the importance for NIRAS of the relationship/ contract should be reconsidered.

If it is assessed that it, despite the uncertainties, is worthwhile continuing the pursuance in question, it is necessary to either engage a professional so-called Red Flag Inquiry firm (2nd level due diligence assessment) or simply to acknowledge the risk and take the necessary preventive actions.

**2nd level due diligence assessment:**

This will only apply to large and for NIRAS very important projects/ relationships.

- Engage a professional Red Flag Inquiry firm to deliver a report on integrity matters relating to the potential partner/ client/individual.

**Records of the risk-based due diligence assessments**

If it is assessed for a project, based on the outcome of the due diligence assessment(s), that there is a significant risk of non-compliance but it nevertheless is decided to acknowledge this risk and thus to take the necessary precautions and to carry on with the project in question,

- the project shall be recorded as a Critical Project, and all documentation including emails etc. regarding the critical integrity issues, contracts etc. must be properly filed, for example together with regular project files, which are accessible for NIRAS's Compliance Unit on NIRAS' Document Management System.

## NIRAS INTEGRITY & ETHICS DUE DILIGENCE QUESTIONNAIRE

In order to ensure NIRAS legal compliance, NIRAS requires its prospective partners to complete a due diligence questionnaire. As part of NIRAS' supplier management system, please provide answers to all of the questions below and submit documents where required. Please return this form at your earliest convenience. If not applicable, please insert "N/A".

If you need any clarification or assistance in completing the form, please contact [compliance@niras.dk](mailto:compliance@niras.dk). This form is valid for a period of three years; however, you must report any relevant changes in responses/circumstances to NIRAS immediately.

### 1. Organisation Details and Information

<b>Name of Organisation</b>		
<b>Contact Details</b>	Address:	Telephone:
		Email:
		Website:
<b>Services Offered</b>		
<b>Geographical Coverage</b>		
<b>Company Registration Number</b>		
<b>VAT/GST Registration Number</b>		
<b>Date of Incorporation</b>		
<b>Please supply a copy of your company registration certificate as appendix.</b>		

### 2. Organisation Structure

<b>Type of Organisation</b>	<input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Sole Trader <input type="checkbox"/> Not for Profit <input type="checkbox"/> Other [please specify]
<b>Names of Principals</b>	Note: the term "principal" includes, but is not limited to, the executive officers, partners, owners, directors, trustees or others who exercise control over your organisation.

<b>Names of Parent Company / Subsidiaries</b>	
<b>Outline Ownership Structure</b>  Provide the full name and country of residence of all <b>10%+</b> shareholders  [If not a public company]	
Provide the names of all companies, partnerships or other entities in which the company has an interest, and which would be involved in the project, stating the particulars of that interest (whether in the UK or abroad).	
<b>Number of Employees</b>	Permanent Staff:  Temporary Staff:

### 3. References

<b>Has your organization worked for NIRAS during the past 3 years?</b>	<input type="checkbox"/> Yes [please provide description of the project]  <input type="checkbox"/> No
<b>If you have not worked for NIRAS during the past 3 years, please supply two references from previous clients over the past one year</b>	Reference 1 (attach reference letter if available)  Name of Organisation:  Project Title:  Reference Contact Details:
	Reference 2 (attach reference letter if available)  Name of Organisation:  Project Title:  Reference Contact Details:

### 4. Conflicts of Interest

**Confirm the process for identifying and managing conflicts of interest.**

**Please disclose details of any financial, personal, business or professional activities or connections which might have the potential to give rise to a conflict of interest with your organisation in connection with NIRAS.**

**If there is a potential conflict of interest, please state how this conflict of interest could be avoided.**

**Please confirm that there is no conflict of interest for any of the personnel who will be working on this project. If you think there is a potential conflict of interest, please declare it here.**

**Has your organisation made any charitable or political donations in the last 4 years? If Yes, please describe further**

**Does your organisation maintain a gifts and hospitality register?**

## 5. Financial Information

<b>Accounts</b>	Please provide copies of financial statements for your organisation (audited if applicable) for the past 2 financial years	
<b>Bank Details</b>	<b>Bank Name</b>	
	<b>Bank Address</b>	
	<b>Account Name</b>	
	<b>Account Number</b>	
	<b>Sort Code</b>	

	<b>IBAN/SWIFT No</b>	
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## 6. Insurance Information

<b>Please provide details for each category of insurance</b>	<b>Professional Indemnity Insurance</b>		<b>Public Liability Insurance</b>	
	Name of Broker		Name of Broker	
	Policy Number		Policy Number	
	Renewal Date		Renewal Date	
	Value of Cover		Value of Cover	
	Noted Exclusions		Noted Exclusions	
	<b>Employers Liability Insurance</b>		<b>Travel/Medical Insurance</b>	
	Name of Broker		Name of Broker	
	Policy Number		Policy Number	
	Renewal Date		Renewal Date	
	Value of Cover		Value of Cover	
	Noted Exclusions		Noted Exclusions	

## 7. Policy Information

<b>Does your organisation operate a Quality Management System?</b>	<input type="checkbox"/> Yes [please provide a copy of your policy and/or certificate] <input type="checkbox"/> No [please confirm your agreement to abide by NIRAS Group policies]
<b>Does your organisation have a Health and Safety Policy in place?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No [please confirm your agreement to abide by NIRAS Group policies]
<b>Does your organisation have an Anti-Bribery and Corruption Policy in place?</b>	<input type="checkbox"/> Yes [please provide a copy of your policy] <input type="checkbox"/> No [please confirm your agreement to abide by NIRAS Group policies]
<b>Does your organisation have a Data Security Policy?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have an Anti-human trafficking and Modern Slavery Policy (or Statement) in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have a Counter Terrorism Policy (or statement) in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have Duty of Care/Security policies in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have an Environmental Policy?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have an Equal Opportunities/ Diversity Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organization have an Anti-sexual Harassment Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organization have an Anti-bullying Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have a Health and Safety Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have a Safeguarding Policy in place, covering how you in particular address health &amp; safety, no child labour, sexual harassment and bullying in</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No – if not please comment on your actions until now

<b>the community / project environment level?</b>	
<b>Does your organisation have a Quality Assurance Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have a Risk Management Policy in place?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation have a Supplier Code of Conduct, which you ask to be signed?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Do your organisation have a whistleblowing set-up?</b>	<input type="checkbox"/> Yes [please provide details below] <input type="checkbox"/> No
<b>Does your organisation subscribe to UN Global Compact as participant?</b>	<input type="checkbox"/> Yes [please provide latest report and state since when] <input type="checkbox"/> No

## 8. Disclosures

<b>Have you (or any principals of your organisation) ever been investigated, charged with, convicted or otherwise implicated in criminal, corrupt, unethical or unlawful conduct?</b>	<input type="checkbox"/> Yes [please explain below] <input type="checkbox"/> No
<b>Has the organisation, or any subsidiary or affiliate of your organisation ever been investigated for, charged with, convicted or otherwise implicated in criminal, corrupt, unethical, or unlawful conduct?</b>	<input type="checkbox"/> Yes [please explain below] <input type="checkbox"/> No
<b>Has the organisation ever been issued a sanction or committed a violation of law or regulation?</b>	<input type="checkbox"/> Yes [please explain below] <input type="checkbox"/> No
<b>Is any person, who has financial, management or a controlling interest in your organisation, a public official (civil servant) or closely related to a public official?</b>	<input type="checkbox"/> Yes [please explain below] <input type="checkbox"/> No

### 9. Declaration

*I hereby warrant and declare that the answers to all the above questions are true, complete and not misleading in any way. I understand that the information will be used in the process to assess my organisation's suitability to be selected as a partner and I am signing on behalf of my organisation. I understand that NIRAS may reject this questionnaire if there is a failure to answer all relevant questions fully or false/misleading information is provided.*

*I also understand that the information supplied here may be shared with the Client/Donor and used on an on-going basis if selected as a partner.*

*To be signed by a legal representative of the organisation:*

*Signed:*

*Date:*

*Name:*

*Position:*

## 4 Designation of critical projects, including conflicts of interest and risk

NIRAS' paradigms for risk logs of internal and external projects, clients and other stakeholders apply, and shall be used for assessing if projects are critical, also from a business integrity point of view, and thus might possess a potential risk for NIRAS.

NIRAS tools for assessing risks are presented in NIRAS' Risk Management Procedures.

NIRAS' two risk log tools are contained in two Excel-file programmes.

The Risk Management Procedures and the two risk log tools can be found on NIRAS intranet:

<http://inniras/Project/Risk?contentlang=en>

If no access to NIRAS' intranet, the plan and tools can be requested from NIRAS' Compliance Unit by sending an email to:

[compliance@niras.dk](mailto:compliance@niras.dk)

Based on assessment of a number of parameters, the project will be classified in Risk Class 1, 2, 3 or 4, where Class 1 is low risk and Class 4 is high risk and thus very critical.

For very critical projects (Risk Class 4), it is the responsibility of the 'Project Owner' (i.e. the project responsible NIRAS employee) in consultation with the VP or managing director, if it concerns a NIRAS subsidiary/ affiliated company, to make sure that sufficient precautions are taken and that the designated SVP or EVP is currently informed about project status.

It is also the responsibility of the 'Project Owner', in consultation with the VP/ Managing Director, that such high risk projects are followed tight by an Internal Risk Management Group, which must be established for the particular purpose of conducting regular internal risk assessment reviews of the project in question.

For more details, please refer to the Power Point Presentation of "Procedure for Bid/ No bid risk classification", which can be found on NIRAS' Intranet (the same link as the above-mentioned).

## 5 NIRAS' IMS - training & tests

It is important that NIRAS staff and management are trained in anti-corruption and in the use of NIRAS' IMS. Awareness of IMS, e.g. IMS sessions, should be incorporated in already ongoing trainings/ workshops/ meetings.

In order to secure that all relevant NIRAS personnel are trained in the use of NIRAS' IMS, and understands and can act correctly when confronted with potential corruption dilemmas, NIRAS has developed an on-line anti-corruption course, which also includes a test and a certificate for satisfactory completion of the course.

- *The CEO and all Vice Presidents and members of the ED Group are obliged to take the course.*
- *All NIRAS employees, including external staff, trainees, interns etc., holding a contract with NIRAS and working with or in projects outside of West Europe, are obliged to take the course.*
- *All new NIRAS employees, regardless of where and for which business unit/ subsidiary/ affiliate, they are going to work, are obliged to take the course prior to their first working day in NIRAS.*
- *NIRAS HR is responsible for securing that all the above-mentioned staff categories are instructed to take the course, and for overseeing that the course actually is being taken accordingly.*
- *NIRAS' Compliance Unit is responsible for keeping records of the names of the course participants and of the participants who have satisfactorily completed the course.*
- *NIRAS Compliance Unit can, on request, organise further training sessions in NIRAS IMS and anti-corruption issues. The training can take place at NIRAS' representative offices in the Nordic countries and globally or at NIRAS' project offices, depending on needs.*

Participants who have completed NIRAS' On-line Anti-corruption Course are automatically being registered, whereas the form on the next page can be used for recording participants who have received other kinds of training in NIRAS' IMS.

Date:	<b>NIRAS IMS MANAGEMENT &amp; STAFF TRAINING SESSION ATTENDANCE</b>		
	<b>Country:</b>	<b>Project/ Office:</b>	
Training Subject(s)	Name of Trainee	Signature	Notes
<b>NIRAS Trainer - name:</b>		<b>NIRAS Trainer - signature:</b>	

## 6 Integrity audit

Projects, that have been designated as 'Critical Projects' with regard to business integrity issues, shall undergo regular Internal Integrity Audits. The same goes for critical contracts and partnerships.

- *It is the responsibility of 'Project Owner, in consultation with the VP (or the Managing Director if it concerns a NIRAS subsidiary/ affiliated company), to monitor and ensure that such regular audits actually are being carried out.*

The 'Project Owner' or VP/ Managing Director shall organize the integrity audit, and also select the auditor. NIRAS' Compliance Unit can provide guidance on how to carry out the Integrity Audit, and it can also carry out the audit on request.

The auditor shall report the outcome of the audit to the 'Project Owner' and the VP/ Managing Director.

No particular audit format applies, but NIRAS' business unit 'NIRAS International Consulting' (NIC) has developed check lists, tailored to various types of projects. NIRAS' Compliance Unit can assist with either providing already existing audit formats or with tailor making new formats, earmarked for particular type of projects.

- *The VP/ Managing Director shall oversee and ensure that the Integrity Audit reports are filed and readily available.*
- *Please note, that generally for NIRAS' affiliated or subsidiary companies, it is the managing directors of the companies in question, who hold the same responsibilities with regard to the audit and other integrity related matters as the VPs in NIRAS A/S. The Managing Director can decide to delegate this responsibility to other entrusted permanent employed leaders.*

## 7 Handling of allegations & disciplinary measures

Allegations on non-compliance with NIRAS' Business Integrity and Ethics Policy, and thus also with internationally accepted integrity standards, can be made internally in NIRAS by NIRAS own staff and management or externally by outsiders who claim to have a suspicion or a proved case.

It can also be allegation made against other companies, partners and individuals that are external to NIRAS.

All NIRAS staff, permanent as well as project staff, are obliged to report any real or suspected incidents of corruption, and NIRAS strongly encourages our business partners to do the same.

### Internal allegations

Corruption or suspicion of corruption can be reported by the claimant/ discoverer/observer to his/ her immediate manager or to a trusted NIRAS staff member openly or by use of NIRAS' whistleblower arrangement. The recipient of the allegation is obliged immediately, i.e. within 48 hours, to report it further on to either NIRAS' Compliance Unit or directly to NIRAS' CEO.

NIRAS' Compliance Unit is the whistleblowing receiving station. The approach can be made openly by email, letter, note or personal appearance, or anonymously, either through an anonymous email address, or by dropping a written notice in the letter box of one of NIRAS' compliance officers. The Compliance Unit shall, however, have a point of contact, such as, for example, an anonymous email address, in order to ask initial questions and understand the given situation in as many details as possible.

By using an anonymous email address it is possible to stay confidential while still keeping a line of communication open. The Compliance Officer shall respect the wish for confidentiality.

All representations concerning corruption or suspected corruption shall be shared in a strictly confidential manner within NIRAS' Compliance Unit and NIRAS' CEO.

NIRAS Compliance Unit will inform NIRAS CEO accordingly about all reported integrity related allegations and incidents.

NIRAS CEO together with the Compliance Unit will immediately initiate an investigation of the allegations. All relevant documentation will be uncovered, and access will be given to email correspondence, contracts etc. Interviews of persons, who may know something about the matter, will also be conducted.

In severe cases, where the internal investigation do not suffice, the police will be notified.

Special for UK Aid financed projects: In addition to reporting concerns or allegations to NIRAS, also report to the UK Government's Internal Audit Department, following the instructions provided via this link: <https://www.gov.uk/government/organisations/department-for-international-development/about#reporting-fraud-or-corrupt-practices>

### External allegations

External allegations can either be a matter where NIRAS is informed about the allegation by a person or entity who is external to NIRAS, or it can be a situation where an external organisation wants to investigate a case in NIRAS, i.e. where NIRAS might have stake.

In the former case NIRAS, will carry out its investigations in the same manner and speed as if it had been an internal allegation. In the latter situation, NIRAS is open and transparent for external investigations in accordance with what is stipulated in NIRAS' IMS.

**Disciplinary measures**

The CEO in liaison with the ED Group and the VP/ Managing Director in question, decides which types of disciplinary action, civil and/or criminal, that is appropriate and shall be applied.

Criminal offences will be notified to the police authorities.

Major offences, that cannot be considered criminal but could affect the reputation of NIRAS, and cause damage to NIRAS at large, will be sanctioned by dismissal.

Minor cases caused by ignorance, negligence or incorrect judgements will be sanctioned by giving a written warning. Repetition or successive incidents of other types of non-compliance will lead to dismissal.

**Allegations against companies, partners or individuals that are external to NIRAS**

If NIRAS is being informed about allegation against external companies, partners or individuals, it will investigate the matter to the extent possible by use of a reasonable amount of resources.

If there is every probability that the accusations are true, NIRAS will enter into dialogue with the accused in order to rectify the matter in case of minor offences, or in case of major offences confront the accused with the facts. If this does not reveal any further clarification in favour of the accused, NIRAS will terminate the relationship (contract, agreement etc.).

If it is evidenced that a company, partner or individual has disobeyed and performed in bad faith, it is considered as material breach of contract or agreement. In such case, NIRAS will immediately terminate the contract or agreement.

## 8 Documentation needs - key files & hard copy records

The following files and records are required as documentation for NIRAS' compliance. It is important that NIRAS can document all efforts and steps taken to comply with the international requirements and conventions, as also embedded in NIRAS Business Integrity and Ethics Policy and in NIRAS' Code of Conduct.

- *Record of names of internal employees and NIRAS' management, who have signed for having received, read and understood the full version of NIRAS' IMS, and agreed to comply with its content.*

[NIRAS HR already has this record on file].

- *Record of names of external employees/ consultants/ individuals, who have signed for having received and agreed to comply with the NIRAS' Business Integrity and Ethics Policy and NIRAS' Code of Conduct.*
- *Record of names of sub-contracted firms and clients with whom NIRAS has entered into a contract or agreement, and who have signed for having received and agreed to comply with the NIRAS' Business Integrity and Ethics Policy.*

[The two above mentioned bulleted records are either in form of an integrity compliance clause contained in the signed agreement/ contract, or as a separate and signed 'Confirmation of compliance' form ([cf. Attachment 9](#)). All such agreements/ contracts and signed forms are recorded and filed at BU level].

- *Record of names and dates of training sessions, for those personnel who have received training in NIRAS IMS including its procedures.*

[NIRAS HR already has this record on file for trainings that NIRAS HR is responsible for. The recording of training in connection with for example a BU meeting or other gatherings (seminars, workshops etc.) will be done at BU level].

- *Record of any screening process followed to identify Critical Projects*

[This only concerns projects where it has been judged necessary to supplement the first basic screening with 1st and/or 2nd level due diligence assessment(s). The record hereof could be a simple chronological file in spreadsheet form, kept at BU level - or it could be noted down in NIRAS' risk log system, already in use].

- *Critical Project Information Files.*

[This could be filed together with regular project files, accessible on Docweb for NIRAS's Compliance Unit].

- *Records of the risk-based due diligence assessments*

[These should be filed to facilitate retrieval if problems occur in the future, or in case additional due diligence is needed. The assessments could also be filed together with regular project files, accessible on Docweb for NIRAS's Compliance Unit].

- *Integrity audit reports.*

[Also the integrity audit reports should be kept by the BU, and filed either together with regular project files or in a separate folder on Docweb, so they are immediately accessible for NIRAS Compliance Unit. For high risk projects the audit reports should be copied to and filed also by NIRAS' Compliance Unit].

- *Integrity compliance presentations to the CEO, the ED Group and BoD.*

[These are filed at the Compliance Unit]

- *Minutes of the ED Group meetings where integrity issues have been discussed.*
- *Minutes of Board of Director meetings where integrity issues have been discussed.*

[Such minutes are already filed. They must be made accessible for the Compliance Unit].

- *Files containing notes, correspondence, contracts, signed forms etc. on integrity cases raised, either as suspicions, allegations or evidenced cases.*

[These are filed at the Compliance Unit].

- *Records on periodic reviews and recommended improvements of NIRAS' IMS.*

[These are filed at the Compliance Unit].

## 9 Confirmation of compliance

In contracts/ agreements with individual persons representing NIRAS (i.e. permanent employees, project employed consultants, trainees, interns etc.), the contracts/ agreements must as a minimum contain a clause or sentence which confirms that the person in question knows and will comply with NIRAS Business Integrity and Ethics Policy and NIRAS' Code of Conduct and with the procedures described in NIRAS' IMS.

In contracts/ agreements in English, with companies or with persons that cannot be considered directly employed by NIRAS, and thus do not represent NIRAS as such, and where the basic integrity assessment did not reveal any concern with regard to integrity matters, the following clause or sentence should as a *minimum* be included:

*"By our signatures we also confirm having read, understood and will fully comply with NIRAS' Business Integrity and Ethics Policy which concern corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to serve clients and others with respect, excellence and integrity, as presented in the attached document, termed 'Statement on NIRAS Business Integrity and Ethics Policy' (August 2018)".*

However, if not considered offensive or against a certain pre-designed contract formats, it is highly recommended also to include the following sentences:

*"No offer, payment, consideration or benefit of any kind, which constitutes fraud, illegal or corrupt practices, shall be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract. Any such practice will be considered as material breach of the Agreement/ Contract, and thus grounds for the immediate cancellation of the present Agreement / Contract, and for such additional actions, civil and/or criminal, as may be appropriate. In case of material breach of the Agreement/ Contract either party is entitled to compensation for any direct losses as a result of the material breach of the Agreement/ Contract."*

In contracts/ agreements in other languages, with companies or with persons that cannot be considered directly employed by NIRAS, and thus do not represent NIRAS as such, the above mentioned clause and sentences should be translated into the right language and included in the contract/ agreement.

In Danish:

*"Ved vores underskrifter bekræfter vi samtidig, at vi har læst, forstået og vil handle i fuld overensstemmelse med NIRAS' Business Integrity and Ethics Policy, som omhandler korruption, potentiel skatteunddragelse, svindel, moderne slaveri og menneskehandel, diskrimination, chikane, interessekonflikt og forpligtiger os til at betjene kunder og andre med respekt, ekspertise og integritet, således som det er beskrevet i vedlagte dokument 'Statement on NIRAS Business Integrity and Ethics Policy' (August 2018)".*

The form on the next page shall be used only if and when a contract/ agreements that is going to be entered into between a member of The NIRAS Group and a partner/company/individual, not directly representing NIRAS, does not already contain a similar clause on compliance with NIRAS' Business Integrity and Ethics Policy.

## NIRAS' Business Integrity and Ethics Policy

### Confirmation of compliance

The undersigned, who holds Power of Attorney to sign on behalf of

*[name of company/ consultant/ individual]*

*[Address]*

*[Telephone number(s) and email address]*

confirm on my own behalf and if applicable on behalf of the company I represent, that we have received, read, understood and will fully comply with NIRAS' Business Integrity and Ethics Policy as expressed in the Statement on Business Integrity, published on NIRAS' website (<https://www.niras.com/about-niras/corporate-social-responsibility/>).

NIRAS' Business Integrity and Ethics Policy concerns corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to serve clients and others with respect, excellence and integrity, and it entails that no offer, payment, consideration or benefit of any kind, which constitutes fraud, illegal or corrupt practices, must be made, neither directly nor indirectly, as an inducement or reward in relation to tendering, award of contract or execution of contract;

Furthermore:

We have understood that NIRAS distinguishes 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.

1. Bribery & Facilitation payment
2. Fraud & Embezzlement

The following five types of behaviour represent situations that have a potential for becoming corruption. But if tackled in a transparent and open way, it might not become 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;

and

we accept that any such corruptive practice will be considered as material breach of contract, and thus grounds for immediate cancellation of the agreement entered into with a member of The NIRAS Group, and for such additional actions, civil and/or criminal, as may be appropriate,

and

we acknowledge that the member of The NIRAS Group, with whom we have entered into the agreement, in case of such material breach of contract, is entitled to compensation for any direct losses that the cancellation of the agreement might cause on the concerned member of the NIRAS Group.

For [*company/ consultant/ individual*]

[*date*]

.....  
Signature

.....  
Name & title

## **10 Statement on NIRAS' Business Integrity and Ethics Policy**

The Chairperson of the Board of Directors (BoD) and NIRAS' CEO have issued an official high level statement on NIRAS Business Integrity and Ethics Policy.

The statement can be used if and when a third party requires documentation for that NIRAS' integrity policy is endorsed and thus fully supported by the highest decision-making levels of NIRAS.

The signed statement is in a separate pdf-file, termed 'Statement on NIRAS' Business Integrity and Ethics Policy', which also is published on NIRAS' websites.

The text of the statement is presented on the next two pages.

## STATEMENT ON NIRAS' BUSINESS INTEGRITY AND ETHICS POLICY

On behalf of all companies in The NIRAS Group we hereby declare that NIRAS has a zero-tolerance policy to corruption, tax evasion and fraud as well as to any form of modern slavery, discrimination and harassment.

NIRAS actively contributes to combating corruption and fraud in all of its forms, and strives to ensure that any form of modern slavery and human trafficking as well as discrimination and harassment do not take place within NIRAS' business and supply chains. We are genuinely committed to performing and providing our services accordingly.

### **NIRAS Business Integrity and Ethics Policy**

This policy applies to The NIRAS Group, including all of its subsidiaries, affiliates, sub-consultants, consultants and business units.

- Every partner, organisation, company or individual, with whom NIRAS signs a contract or agreement, shall having read, understood and comply with the parts of NIRAS' Business Integrity and Ethics Policy that concern corruption, tax evasion, fraud, modern slavery and human trafficking, discrimination, harassment, conflicts of interest, and commitment to serve clients and others with respect, excellence and integrity.
- All NIRAS' employees and management are committed to providing quality services to NIRAS' clients, with value added by means of, as minimum, known best practices but striving for new innovative methods and solutions always keeping NIRAS business integrity high.
- NIRAS' objective is to fulfil the clients' expectations and requirements by applying quality management and continuously improvement of technology, performance and delivery through NIRAS' method of work, and with integrity as the overriding principle of behaviour.
- All NIRAS employees and management play a key role in ensuring NIRAS' integrity. They must perform in accordance with NIRAS' Code of Conduct, and fully understand the ethics of serving clients.
- **NIRAS has a zero-tolerance policy to corruption, fraud and tax evasion**, and will actively contribute to combating any such illegal and unethical behaviour.

#### NIRAS distinguishes between 7 types of corruption:

1. Bribery & Facilitation payment
1. Fraud & Embezzlement
2. Extortion & Security payment
3. Gifts & Entertainment
4. Conflicts of Interest
5. Nepotism & Favoritism
6. Obtaining Undue Advantages

Type no. 1 and no. 2 are always illegal according to national and international law. No. 3-7 are types that potentially may become corruption, if not managed correctly.

- **NIRAS has a zero-tolerance approach to any form of modern slavery and human trafficking**, and shall ensure that it does not take place within NIRAS' business and supply chains.
- In case of non-compliance with NIRAS' ethical standards, NIRAS will thoroughly investigate the matter and apply the full force of the law, where sufficient evidence is obtained.
- All NIRAS employees and management should avoid situations in which there is, or may seem to be, a conflict of interest both in terms of personal interests and the interests of NIRAS.

- NIRAS acknowledges its corporate social responsibility, and will actively contribute to sustainable solutions and developments that safeguard societies and the environment.
- **NIRAS' internal and external work environment must be free of all sorts of harassment and discrimination.** All employees must treat their colleagues, clients and partners with respect, and observe the highest standards of collegiality.
- **NIRAS subscribes to gender equality and diversity at workplace,** and shall actively, through its employment policy and daily management, contribute to creating a conducive working environment with equal rights and opportunities for all NIRAS' employees.
- Every business unit and member company of The NIRAS Group must stipulate goals and actions for maintaining integrity, and must seek continuous improvement.

On behalf of The NIRAS Group:

Clas Nylandsted Andersen  
Chairperson, Board of Directors

Carsten T. Boesen  
Chief Executive Officer