



REPORTING AND INVESTIGATION POLICY



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WSP COMMITMENT

This *Reporting and Investigations Policy* (the “**Policy**”) supports WSP’s commitment to putting ethics at the centre of all we do and to enhancing the welfare, safety, and wellbeing of our Employees, business partners, and wider communities.

This Policy applies to WSP Global Inc. and its subsidiaries, and to all employees, including directors, officers, independent contractors and other persons subject to an employment-type relationship with WSP (“**Employees**”). Additionally, any third party may report potential breaches to WSP’s Code of Conduct or to applicable laws and regulations pursuant to the terms of this Policy.

It is to be read together with the Code of Conduct (the “**Code**”) and its underlying policies. The terms in this Policy have the same meaning as those defined in the Code.

PURPOSE

The purpose of this Policy is to state WSP’s commitment to...

1. Encourage a “Speak Up” culture by explaining how we treat allegations of misconduct.
2. Implement sound governance for consistent, fair and effective internal investigations.
3. Prevent retaliation against any individuals who file reports or participate in an investigation.
4. Comply with relevant applicable laws, including those that protect people who report misconduct, sometimes called “whistleblowing” laws, directives, or regulations, and those that govern the management of certain forms of data.

OBLIGATION TO REPORT MISCONDUCT

Employees must act in accordance with WSP’s guiding principles, Code and policies, and perform their duties with honesty and integrity in all areas, including those not specifically addressed by our Code or policies.

Employees must report any work-related conduct which appears inappropriate or unlawful. Examples of misconduct include:

- Actions that violate the law,
- Fraud, theft, improper accounting, money laundering or false claims,
- Corruption, conflicts of interest, kickbacks, and bribery,
- Unfair competition and insider trading,
- Actions that pose serious environmental risk,
- Actions that endanger health, safety, labour, or civil rights,
- Breach of data protection, confidentiality, privacy, or IT security,
- Improper interpersonal behavior such as violence, discrimination, harassment, and sexual harassment,
- Any other conduct that violates or encourages other Employees to violate our Code or policies.



Q&A

When should I report?

File the report as soon as **potential misconduct** is identified. You do not need to prove an allegation or conduct your own investigation before filing. Both delayed reports and information investigations can impede the company's ability to effectively address the matter.

Why should I report?

Because...

- (1) It's the right thing to do.
- (2) You are enabling a faster resolution.
- (3) You can file anonymously.
- (4) Your report will be reviewed and, where necessary, investigated in a fair, objective, and independent manner.

HOW TO REPORT MISCONDUCT

We encourage Employees to report concerns of misconduct through any of the below channels. Third parties may also report a concern through these channels.

Health and Safety incidents should be reported in accordance with Standard 103 – Reporting Requirements.

INTERNAL RECIPIENTS

Concerns can be reported to the following internal recipients:

- A manager,
- A Human Resources representative,
- A regional Ethics and Compliance representative,
- An Internal Audit representative,
- The Director, Ethics and Compliance Monitoring and Investigations,
- The Chief Ethics and Compliance Officer,
- The Global Vice President of Internal Audit.

GLOBAL ETHICS INBOX

Concerns may be reported directly to the Global Ethics and Compliance Office.

Email: ethics@wsp.com

Mail: Ethics and Compliance Office
1600 René Lévesque Blvd. West, 18th floor
Montreal, Quebec
Canada H3H 1P9

BUSINESS CONDUCT HOTLINE

WSP has a Business Conduct Hotline or “whistleblowing hotline” operated by NAVEX EthicsPoint, an independent and secure reporting service. Concerns can be filed anonymously, and both by telephone or by completing an online form. The service is available in many languages, 24 hours a day, 365 days a year.



Q&A

How will my report be handled?

Reports and information gathered during an investigation are treated as containing sensitive and/or highly sensitive content. Such information will be handled as confidential, in accordance with our Global Information Handling and Classification Policy and revealed on a need-to-know basis or to facilitate WSP's legal obligations or legitimate business needs.

What kind of measures can be taken when the allegations are true?

Where an investigation reveals misconduct, appropriate disciplinary actions will be assessed. Disciplinary actions vary depending on the nature, severity, and recurrence of the misconduct.

Will I receive the investigation report?

In general, no. The person who makes the report is usually contacted by the investigation team after the investigation is complete but is not provided a copy of the report. Investigation reports are confidential and, in some cases, subject to legal privilege. Access to investigation reports is restricted to a need-to-know basis.

Can I report anonymously?

While we encourage reporters to identify themselves because it helps the investigator to better address allegations raised, reporters can remain anonymous when filing a report on EthicsPoint if allowed by law to do so. All intakes are reviewed promptly and addressed appropriately, according to the nature of the issues, not the identity or anonymity of the reporter

What about the confidentiality of the investigation?

The identity of the reporting person (or any other information from which their identity could be inferred) is not disclosed to anyone beyond the authorized individuals competent to receive, investigate or follow-up on reports, without explicit consent for the reporting person.

However, in case of necessary and proportionate obligations imposed by regulations or laws (e.g. investigations by national authorities or judicial proceedings), the identity of the reporter(s) may be disclosed. The reporter must be informed prior to the disclosure.

Other examples of measures taken to keep reports and investigations confidential include access restricted record-keeping, limited distribution of the investigation reports on a need-to-know basis.

WHAT HAPPENS WHEN YOU CONTACT A REPORTING CHANNEL?

Business Conduct Hotline Telephone	Business Conduct Hotline Online Form	Ethics Office	Internal recipients
<p>A NAVEX call center employee asks (in the reporter’s chosen language) a series of questions and enters in EthicsPoint.</p>	<p>The reporter responds to a series of questions in a form (in the reporter’s chosen language) in EthicsPoint.</p>	<p>A member of the Ethics and Compliance team receives the email or mail and enters the details in EthicsPoint.</p>	<p>The report recipient enters the details in EthicsPoint.</p>

Note: You may have more than one reporting option available to you at any time. In addition to your options within WSP (hotline, line manager, ethics officer, etc.), you may be embedded with clients who have a reporting line as well, or you may work in a country that has national reporting options. You may naturally use any or all of them, but we encourage you to address your concerns to WSP first.

TREATMENT OF INTERNAL REPORTS

Once a report is made, it will be handled through a structured process:

	<p>Notification of a new report documented in EthicsPoint is sent to:</p> <ul style="list-style-type: none"> – WSP System Administrator – Chief Ethics and Compliance Officer – Global Vice President of Internal Audit – Regional Ethics and Compliance representative – Regional Head of Human Resources for matters pertaining to human resources
	<p>Assignment of a report to the appropriate reviewer and investigation owner (Ethics and Compliance, Legal, Human Resources or HSE) at the regional or global level is carried out in accordance with WSP’s Investigation Guidelines.</p>
	<p>Review of the report results in an investigation being launched, as needed.</p>
	<p>For Health and Safety issues, <u>Standard 101 – Major Incidents Response</u> and <u>Standard 102 – Incident Investigations Procedures</u>, available on the intranet, will apply.</p>



INVESTIGATION PROCESS

OBJECTIVE

The objective of an investigation is to provide facts that form a basis on which to respond to the misconduct. It also helps WSP understand legal rights and liabilities related to the misconduct. It seeks to examine if the concern is well-founded and if any related or similar misconduct exists. An investigation is not a disciplinary or punitive process, though can result in disciplinary action.

OBLIGATION TO COOPERATE

Employees must cooperate with investigators who are performing internal investigations fully and in good faith, including by attending meetings and providing information that the investigator requests and that they are legally permitted to share. There may be adverse consequences for people who knowingly provide false or misleading information during an investigation.

TIMELINE

The timeline for an investigation depends on its specific circumstances, nature, scope, and seriousness of the allegation. WSP will allocate the necessary time and resources for a thorough investigation process.

RESULTING ACTIONS

If the investigation reveals or substantiates misconduct, a critical next step is to respond.

Remediation measures, such as policy updates, implementation or improvement of a procedure or training, may be recommended to address any root causes related to the misconduct. If WSP considers it appropriate, certain matters may be referred to law enforcement, regulators or other external bodies.

Disciplinary measures may result if misconduct is confirmed. Disciplinary measures may also be taken against Employees who failed to respond to misconduct or co-operate with an investigation. Disciplinary action varies depending on the nature and severity of the misconduct and whether the misconduct is recurrent. Disciplinary action may include a verbal or written warning, coaching, a temporary ban on promotions or receiving a bonus, and dismissal.

In countries where a formal committee decides upon disciplinary action, no additional process will be conducted by global management.

Additionally, Employees who have violated the law expose both themselves and WSP to criminal penalties, civil penalties, sanctions, as well as reputational damage.

PROHIBITION ON RETALIATION

WSP is committed to a workplace culture where Employees feel safe to raise concerns at any time without fear of retaliation. Employees must not retaliate against anyone who filed a report in good faith or participated in an investigation. WSP's anti-retaliation protection extends to Employees, third party reporters, witnesses, persons who assisted the reporter in the investigations process, persons connected with the reporter who could suffer retaliation, or legal entities owned by the reporter. Acts, threats or attempts of retaliation are a serious violation



of the Code and will be investigated. Anyone found to have engaged in retaliation will be subject to disciplinary action, up to and including dismissal.

Q&A

What is retaliation?

Retaliation occurs when adverse action is taken against an employee for reporting misconduct, participating in an investigation, refusing to participate in suspected improper activity or exercising workplace rights protected by law. Examples include:

- Demotion,
- Suspension,
- Dismissal,
- Salary reductions,
- Job reassignments,
- Failing to promote,
- Creating a hostile work environment,
- Adversely impacting working conditions,
- Denying employment benefits.

What should I do if I fear retaliation?

Our anti-retaliation policy protects Employees who file a report or cooperate in an investigation. If you are concerned, include a note in your report or directly notify the investigator, ethics@wsp.com or an [Ethics and Compliance representative](#).

What should I do if I believe someone is experiencing retaliation?

If you observe or suspect an act of retaliation, you must report the concern immediately through one of the available reporting channels.

COMPLIANCE

Compliance with this Policy is required. Failure to comply with this Policy may lead to disciplinary measures, up to and including dismissal of employment.

REGIONAL VARIATIONS

Where there is a discrepancy between this Policy and a regional policy or law, the stricter requirements will apply. Examples of regional legal requirements include:

- SWEDEN: Potential misconduct reported through the Business Conduct Hotline must relate to an act or negligence that i) occurs in a work-related context regarding information on misconduct which is of public interest to report or ii) violates EU-rules or national rules supplementing EU-rules. The whistleblowing function therefore cannot be used to report on minor irregularities or a conflict between the reporting person and another employee and/or employer. This must be handled through procedures other than whistleblowing, e.g. an HR case.
- AUSTRALIA: WSP Australia has a policy specifically to comply with Australian whistleblower protection laws, available on the regional intranet.

Disclosure of controlled information



At WSP, we may encounter classified, confidential, or restricted items, materials, information, or technology, the access, use or distribution of which is governed by relevant laws and regulations (collectively “Controlled Information”).

Controlled information must not be included in an incident reported under this Policy.

RELATED POLICIES AND PROCEDURES

WSP has related policies and procedures including:

- [Code of Conduct](#)
- [Global Delegation of Authority](#)
- [Global Privacy Policy](#)
- [Global Information Classification and Handling Policy](#)
- [Global Records Management Policy](#)
- [Health & Safety Standard 101 – Major Incidents Response](#)
- [Health & Safety Standard 102 – Incident Investigations Procedures](#)
- [Health & Safety Standard 103 – Reporting Requirements](#)

WHERE TO TURN FOR HELP

If in doubt about any aspect of this Policy, Employees may visit the Global [Investigations page on WSP’s intranet](#) for more information, contact ethics@wsp.com or communicate directly with their [regional Ethics and Compliance representative](#). Their contact information is available on WSP’s [intranet site](#).

REPORTING SUSPECTED VIOLATIONS

Information on potential non-compliance with this Policy by WSP, its Employees, or any third party with whom WSP conducts or anticipates conducting business must be reported promptly. Employees can report suspected misconduct to their manager, their [regional Ethics and Compliance representative](#) or WSP’s Ethics and Compliance Office at ethics@wsp.com. Additionally, suspected misconduct can be reported confidentially and anonymously through WSP’s [Business Conduct Hotline](#), as permitted by applicable law.

For more information on how to report suspected misconduct refer to WSP’s Code of Conduct, or WSP’s [intranet](#) and [website](#).

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