



heijmans



Royal Heijmans N.V.

# Heijmans Responsible business

Policy for Ethical Business Conduct and Compliance with Human Rights within Heijmans

2025

# Table of contents.

<b>Introduction</b>	⌵
<b>Involvement and scope</b>	⌵
Involvement	>
Scope	>
<b>Due diligence</b>	⌵
Why due diligence?	>
The due diligence process	>
<b>Corporate governance</b>	⌵
The human rights topics most relevant to Heijmans	>
Ethical business conduct	>
Anti-Bribery & Corruption	>
<b>Risk analysis</b>	⌵
Further development of the human rights risk process	>
<b>Measures to prevent, avoid or limit risks</b>	⌵
Reporting procedure for inappropriate behaviour, integrity and misconduct	>
SpeakUp	>
<b>Monitoring</b>	⌵
Qualitative indicators	>
Quantitative indicators	>
<b>Stakeholder engagement and communication</b>	⌵
Stakeholder engagement	>
<b>Remedial actions</b>	⌵
<b>Appendix</b>	⌵
Appendix A: Third-Party Standards or Initiatives	>
Appendix B: ILO & UDHR References	>
Appendix C: List of Abbreviations	>



# Introduction

Heijmans aims to be a leader in delivering sustainable, high-quality living environments. Respecting and actively promoting sound business ethics and a strong corporate culture, with due regard for human rights and transparent representation of interests, is essential. This aligns with Heijmans' core values and the way in which we aim to conduct business responsibly and with integrity.

This policy, 'Heijmans Responsible Business Conduct', sets out how Heijmans respects and safeguards ethical business practices, including compliance with human rights, tax transparency, fair competition and the prevention of bribery and corruption. The policy provides a framework for embedding the responsibility to respect human rights across all business functions.

With regard to human rights that are particularly relevant to Heijmans' operations, this policy has been drafted in line with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines and the ILO Conventions. It also explains our governance of these themes, as well as the processes implemented to prevent, cease and mitigate human rights violations, monitor performance and provide remediation where necessary.

Furthermore, the policy ensures compliance with the Minimum Social Safeguards under the EU Taxonomy.

The policy applies to Royal Heijmans N.V. and its consolidated group companies (together: Heijmans). This means that consolidated group companies follow the principles of this policy, while they may apply their own approach and/or internal policies and procedures to comply with those principles.



# Involvement and scope

## Involvement

Heijmans' mission is to create a healthy living environment; in everything we conceive and deliver, we strive to contribute to this goal. This includes respecting human rights and conducting business ethically.

Heijmans endorses the Universal Declaration of Human Rights (UDHR). This declaration establishes that all people, regardless of their background, are entitled to freedom, equality, dignity and fundamental rights and freedoms.

Heijmans also endorses the general principles of the International Labour Organization (ILO).

These focus on:

- refraining from the direct or indirect employment of child labour;
- refraining from all forms of discrimination;
- maintaining fair and consistent primary and secondary employment conditions for employees;
- upholding freedom of association and the right to collective bargaining.

In addition, Heijmans endorses two key frameworks that provide guidance for integrating human and labour rights into corporate policy: the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business & Human Rights (UNGPs).

The OECD Guidelines aim to align policies, strategies and activities with universally accepted principles in the areas of human rights, labour, the environment and anti-corruption.

The UN Guiding Principles on Business & Human Rights focus on:

- respecting and proactively promoting internationally recognised human rights;
- helping to prevent and address violations of these rights;
- contributing to remediation processes for adverse human rights impacts that are directly linked to the activities and conduct of the company itself, or of its (value-chain) partners;
- developing a policy that demonstrates the company's commitment to respecting human rights.

This means that, when procuring products and services, we pay close attention to the social and environmental aspects that play an important role in production, transport and use. Agreements are made on this with suppliers and customers. In this way, we aim to make a positive contribution to the liveability of the place or region with which Heijmans is connected.

Human rights cover a wide range of topics, including employment, health and safety, education, participation, diversity, social security, living wages and fair contracts. Employee rights and policies on child labour, forced labour and non-discrimination, as well as policies on corruption and aspects of social engagement, are also relevant. In addition, account must be taken of the fact that environmental pollution risks, such as drinking water contamination, also affect human rights.

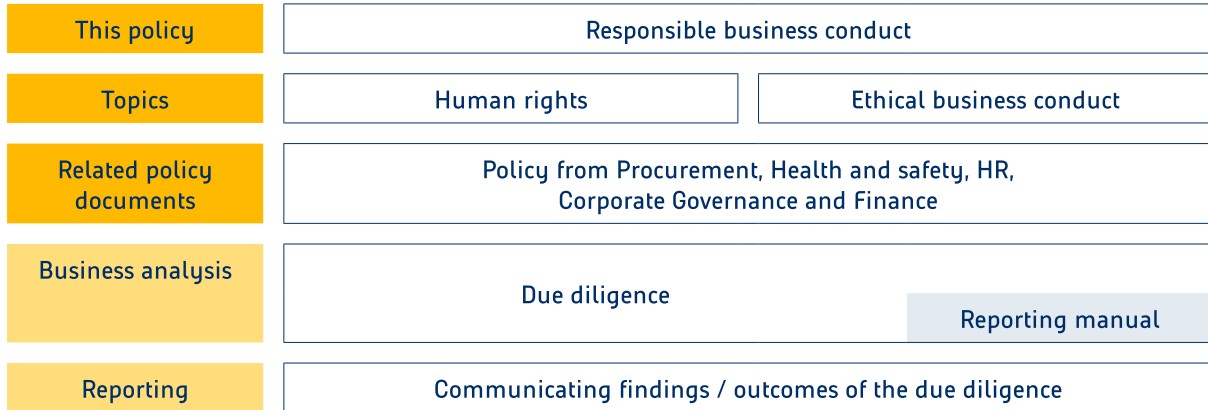
## Scope

This policy forms part of Heijmans' overarching compliance and integrity programme. Compliance with relevant laws and regulations, including human rights and ethical business conduct, forms the basis of our way of working. We actively promote these principles in our collaboration with customers, suppliers and other partners. We expect all our employees and third parties acting on behalf of Heijmans to comply with the principles of this policy. We also expect our suppliers to be aware of this policy, adhere to it, and make an effort to cascade these principles to their subcontractors.

The overview below shows how Heijmans safeguards responsible business conduct across various policy documents. This policy complements related policies and statements that relate to responsible business conduct in our own operations and to employees in the value chain:



Responsible business conduct within Heijmans	Executive responsible
General Terms and Conditions of Purchase and Subcontracting (AIOV)	Procurement
Royal Heijmans N.V. policy statement Quality - Safety - Sustainability	Quality
Heijmans Code of Conduct	HR
Heijmans GO!	Safety
Heijmans Procurement Policy	Procurement
Socially responsible procurement @ Heijmans	Procurement
Reporting procedure for inappropriate behaviour, integrity issues and misconduct	Corporate governance
Sustainability statement	Procurement
Tax policy	Finance



Within the Responsible Business Conduct Policy, two main themes are central: human rights and ethical business conduct. To support this, additional policy documents have been drawn up by various departments within the organisation, such as Procurement, Safety, HR, Corporate Governance and Finance. Within these themes, sub-themes have also been identified that are considered material for Heijmans. To gain insight into compliance and risks, a due diligence analysis is carried out. This process results in a separate report communicating the findings and outcomes of the analysis.



# Due diligence

## Why due diligence?

### Respecting human rights

The government has a duty to protect human rights. However, Heijmans has a responsibility to respect human rights internationally, which means that our organisation:

- prevents its own operations from causing or contributing to adverse human rights impacts, and addresses such impacts when they occur;
- seeks to prevent or mitigate adverse human rights impacts that are directly linked to its activities, products or services through business relationships, even where Heijmans has not contributed to those impacts.

### Ethical business conduct

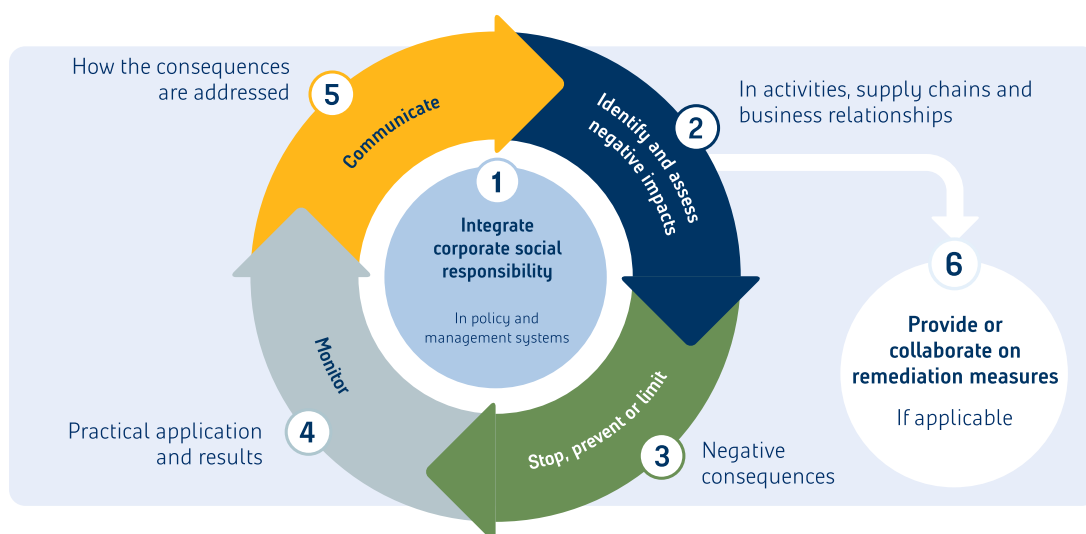
For Heijmans, ethical business conduct means carrying out our work in an honest, responsible and respectful manner, with due regard for people, the environment and society. We strive for more than profit alone: we value integrity, transparency and sustainability in everything we do. This goes beyond merely complying with laws and regulations — it is embedded in the way we work. By acting ethically, we not only help build a liveable environment, but also trust, a strong reputation and long-term, sustainable success.

### Assessing the policy

Because we understand our responsibility to respect human rights, we have embedded our vision in our policies. For example, in our Code of Conduct, our General Procurement and Subcontractor Terms and Conditions, and our Sustainability Statement. This due diligence process:

- helps identify human rights risks in our own organisation and value chain, and helps prevent potential adverse impacts as well as stop, mitigate and/or remedy actual adverse impacts (risk management);
- identifies policy gaps and initiates a process that alerts us to new risk areas relating to human rights and ethical business conduct;
- sets out Heijmans' commitment to respecting and supporting human rights;
- builds trust with external stakeholders, helps us understand and address their concerns, and enables us to respond to relevant stakeholder expectations;
- promotes internal learning, management capacity and leadership on human rights issues.

## The due diligence process





Embedding our responsible business conduct policy is a dynamic process across the working practices of all business areas. As a company, we aim to operate with integrity and, within our sphere of influence, in line with the UN Guiding Principles on Business & Human Rights and the OECD Guidelines; this report sets out our current policies. It explains where we already meet the requirements and where further steps are needed. We do this in accordance with the principles of the Human Rights Due Diligence process and supporting measures as described in the OECD Guidelines.

The process consists of six actions:

#### **Integrate corporate social responsibility (CSR) (MVO)**

This step focuses on structurally embedding CSR within the organisation. This means that policies, procedures and management systems are in place that take account of human rights, working conditions, the environment and ethical business conduct. Management must commit to this and ensure clear responsibilities, as well as adequate training and awareness throughout the organisation. CSR must not remain a paper exercise, but must form an integral part of the corporate culture and daily practice.

#### **Identify and assess negative impacts**

At this stage, risks of adverse impacts on people and the environment are systematically identified within our own operations, the supply chain and among business partners. This is carried out through risk assessments, stakeholder consultations, desk research and, where necessary, audits. The severity (impact) and likelihood (probability) of these risks are assessed. This includes not only existing harm, but also potential risks. The aim is to develop a risk profile that sets clear priorities: where are the greatest or most urgent risks?

#### **Stop, prevent or limit**

Based on the risk analysis, measures are taken to stop adverse impacts (if they are already occurring), prevent them (proactively) or mitigate them. These measures may include adapting internal processes, setting requirements for suppliers, training employees, and establishing codes of conduct and contractual agreements. Measures must be proportionate to the severity and likelihood of the risk. It is important to document these actions and embed them within the organisation.

#### **Monitor**

After measures have been implemented, it is essential to monitor their effectiveness. This is done by collecting data, conducting internal and external audits, engaging in dialogue with stakeholders, and analysing complaints or incidents. Monitoring is an ongoing process: it assesses whether risks are decreasing, whether measures are being properly implemented, and whether new risks are emerging. Adjustments are made where necessary based on the findings.

#### **Communicate**

Transparency is a key component of due diligence. Policies, identified risks, measures taken and their results are communicated both internally and externally. This may take place through annual reports, sustainability reports, stakeholder dialogues or dedicated communication channels. Effective communication enhances stakeholder trust and demonstrates that the organisation takes its responsibilities seriously.

#### **Provide or collaborate on remediation measures**

If, despite all efforts, harm has occurred to people or the environment, the organisation must ensure remediation or contribute to it. This may involve providing compensation, supporting remediation projects, adapting policies or collaborating with affected parties. The objective is to remedy adverse impacts as far as possible and to learn from incidents in order to prevent recurrence.

Further explanation of the due diligence process is provided in the Reporting Manual. This document sets out how the investigation is conducted.

The above actions are explained in more detail in the following sections:

1. Corporate governance
2. Risk analysis
3. Measures to stop, avoid or mitigate risks
4. Monitoring
5. Stakeholder engagement and communication
6. Remedial actions



# Corporate governance

Our commitment to responsible business conduct is embedded in Heijmans' governance structure and is actively supported by both the Executive Board and the Supervisory Board. The Executive Board sets the policy and is ultimately responsible for integrating it within the organisation. Responsibility for implementation has been delegated to a multidisciplinary working group comprising experts from relevant departments and the management of the business areas.

Due diligence is structurally embedded in Heijmans' decision-making and is facilitated by the Risk Office and Internal Audit. The topic is formally addressed within the management teams, the Group Council and the Executive Board. Each quarter, the Risk Office holds status meetings with departments such as Procurement, HR, Safety and Sustainability. In these meetings, risks, control measures and their effectiveness are discussed and, where necessary, tightened. While staff directors are responsible for implementation and follow-up, each employee is responsible for identifying and managing risks within their area of work.

Specific responsibility for human rights due diligence lies with the ESG Committee. This committee consists of the CFO, the Director of Sustainable Development, and representatives from CDS, Finance, Risk and — where necessary — Procurement, HR and Legal. In addition, theme owners, data owners or other subject-matter specialists may join. The ESG Committee ensures that the human rights process is carried out at least every two years and remains embedded within Heijmans' broader governance.

## The human rights topics most relevant to Heijmans

At Heijmans, we take our responsibility for responsible business conduct seriously. We are committed to respecting and integrating all human rights across all our business processes. We periodically carry out an analysis to identify, assess and evaluate the human rights that are most relevant to our organisation — the so-called key human rights topics. These are also informed by the outcomes of the "double materiality assessment", as required under the CSRD (Corporate Sustainability Reporting Directive). This creates a clear overlap between our key impacts, risks and opportunities and the core human rights topics.

Ensuring a safe and healthy working environment for our employees and subcontractors is one of the material themes. We have a comprehensive programme for safety risk assessments, with explicit attention to the value chain. Topics such as fair working conditions, the prevention of discrimination, child labour and forced labour, freedom of association, and fair and equal pay are embedded in our safety, HR and procurement policies.

We also take account of environmental aspects that may affect human rights, such as the prevention of drinking water contamination. Our evaluations and assessments may lead to the identification of new key human rights topics and to the implementation of additional measures to prevent or mitigate violations.

We have currently identified the following key human rights topics, based on the ILO Conventions and the Universal Declaration of Human Rights (UDHR)(UVRM.). These are further specified in Appendix B.

### **Labour-related rights**

- The right to work
- The right to fair and equal payment
- The right to equal treatment (non-discrimination)
- The right to protection against unemployment
- The right to freedom of association
- The right to freedom of association
- The right to a fair standard of living
- The right to rest and leisure
- The right to protection against forced labour and child labour

### **The right to a healthy and safe working environment**

- The right to protection against forced labour and child labour
- Rights relating to a clean, healthy and sustainable working environment



### **The right to a healthy and safe working environment**

- The right to a clean, healthy and sustainable living environment

The protection of these rights is embedded in the company's core policy documents. Heijmans has a Code of Conduct (NL/EN) that is binding and applies to everyone associated with Heijmans: the Executive Board, our (temporary) colleagues, as well as our partners, subcontractors and suppliers. The Code is supported by a sanctions policy, and we expect managers to lead by example. These standards of conduct are based on fundamental human rights principles and form an integral part of the employment contracts of all Heijmans employees. The "Zakelijk Zuiver" integrity programme forms part of the onboarding programme and is offered as standard to new employees. In this programme, the same values are reinforced and employees are trained to act with integrity.

### **Labour-related rights**

The following human rights risks are relevant for Heijmans' own employees:

- Working conditions
- Equal treatment and opportunities
- Training and development

Through our employment conditions, we protect and promote human rights for all employees, focusing on job security, working hours, a living wage, social dialogue, freedom of association, works council participation, collective labour agreements (CLAs), and rights to information, consultation and participation.

By equal treatment and equal opportunities, we mean gender equality and equal pay for equal work, employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, and diversity (age, gender, cultural background, etc.).

Training and development focus on providing opportunities for professional competence, safety and personal growth, both through formal education and training and through informal learning in practice.

We comply with Dutch legislation (including the Working Conditions Act, the Working Hours Act and the Equal Treatment Act) and apply the standards set out in the applicable collective labour agreements (CLAs). We also have an elected works council. For employees under the age of 18, we strictly comply with the applicable collective labour agreement (CLA), particularly with regard to working hours, training and supervision, types of work and remuneration.

On the basis of the proposed Pay Transparency Directive (European Parliament, 30 March 2023), we have reviewed our remuneration policy. We ensure that all our employees receive a living wage in order to guarantee the right to a decent standard of living. Hardly any employees are paid at minimum wage level, and we aim to be the best employer in the sector. Where employees experience financial difficulties, we provide support. All employees can access financial coaching, including through Vollandis. Colleagues can also easily find various flyers on the intranet outlining available support options.

Heijmans focuses on vitality, for which a dedicated working group has been appointed. Significant investments have been made to reduce excessive working hours, and attention is given to employee wellbeing. Heijmans has an Occupational Health and Safety Service Centre, where HR works closely with line management and the safety department. Vitality and sustainable employability are also discussed during all personal development reviews. Holidays and leave are regulated in the CLA. Heijmans considers it important that employees take leave (at least two consecutive weeks). The holiday schedule is therefore coordinated with the works council. In addition, the programme 'Getting Started with Vitality' has been launched, offering employees initiatives such as Health & Energy, Learning & Development, Work-Life Balance, Motivation & Engagement, and Getting Started as a Manager (with your team). There are also specific initiatives aimed at construction site employees.

Harassment (including sexual harassment), aggression, violence and discrimination are not tolerated. Preventing such behaviour and supporting employees who experience it form part of our occupational health and safety policy. Employees who experience or have experienced violence, discrimination or harassment can discuss this confidentially with one of the confidential advisers. This procedure is set out in the HRM handbook.



### **Rights relating to a clean, healthy and sustainable working environment**

Heijmans GO! GO! (Zero Accidents) has been in place since 2013 and focuses on developing proactive safety behaviour. Working safely is primarily about how we behave. The GO! Compass forms the foundation of our approach to safe working. In this way, we promote a safe working environment by demonstrating conscious and proactive safety behaviour. A call to action for everyone who works at, with and for Heijmans. Together, we strive for Zero Accidents! In this way, we create a safe environment at home, on the road and at work. In addition to the Compass, we also have GO! Coaches: GO! The role of coaches is to increase safety awareness and motivate colleagues to demonstrate proactive safety behaviour. For example, by facilitating constructive dialogue, making dilemmas open for discussion and initiating improvement actions.

Within our organisation, safety is also considered from the perspective of health and well-being. We have a Safety Vision: 'Safety. Heijmans has a clear vision and a Royal Heijmans N.V. Quality, Safety and Sustainability Policy Statement, which is endorsed and signed every three years.

### **The right to a clean, healthy and sustainable living environment**

Respecting human rights goes beyond protecting our own employees. Respect for human rights in the value chain is also part of our daily operations. For example, in relation to the products we procure, suppliers, subcontractors, Indigenous peoples or individuals living near our construction sites.

Heijmans monitors this through the Sustainability Statement for suppliers and/or subcontractors. This declaration sets out rules and requirements aimed at improving social standards, working conditions and health, safety and environmental performance. In 2025, we updated our Sustainability Declaration to fully align with the OECD Guidelines.

Human rights form part of our standard procurement policy (updated in 2025). We follow the MVI – ISO 20400 methodology in this regard; however, Heijmans is not certified under this standard. The General Terms and Conditions of Purchase and Subcontracting also refer to various other documents and regulations, such as the SNA NEN 4400 certification, VCA, the Identification (Compulsory Identification) Act (WID), the Foreign Nationals (Employment) Act (WAV) and the Foundation for the Assessment of Integrity in the Construction Industry (SBIB). All of these focus on labour law and working conditions, freedom from violence and coercion, and the prevention of corruption and fraud.

## **Ethical business conduct**

Human rights are at the core of the EU Taxonomy's Minimum Social Safeguards (MSS). The MSS also address tax fairness, fair competition and the prevention of bribery and corruption. The EU Taxonomy states that companies that do not have adequate due diligence in place in these areas do not comply with the MSS. This entails risks such as legal sanctions, reputational damage and potential loss of trust among clients and shareholders. For Heijmans, this means that we must robustly safeguard our processes relating to human rights, taxation, fair competition and integrity. The following sections provide an overview of these topics and the criteria applicable to Heijmans.

### **Rights relating to ethical business conduct**

- **Fiscal fairness:** We strive for transparency in our tax structures and avoid aggressive tax planning.
- **Fair competition:** We comply with competition laws and distance ourselves from cartel practices, price-fixing or other unfair trading practices.
- **Preventing bribery and corruption:** We apply a zero-tolerance policy towards bribery, conflicts of interest and corrupt conduct, both internally and throughout the value chain.

### **Fiscal fairness**

At Heijmans, responsible business conduct is firmly embedded in the organisation, including strict compliance with tax laws and regulations. This is laid down in our Tax Code of Conduct, which sets out our principles on transparency, integrity and compliance.

To identify and assess actual or potential adverse impacts relating to tax legislation and governance – both within our own operations and in the supply chain and business relationships – we have a dedicated tax centre of expertise. This centre works closely with the Shared Service Centre, which is responsible for the majority of tax compliance activities. In addition, training sessions and tax alerts are used to strengthen tax awareness across the organisation. We also engage external tax advisers to ensure an up-to-date and expert approach to tax matters.



Preventing, addressing and mitigating tax evasion and aggressive tax planning form an integral part of our tax risk management. The aforementioned internal and external expertise is deployed to identify risks in a timely manner and implement appropriate measures. This includes clear internal procedures, regular internal audits and consultation with relevant stakeholders. In this way, we ensure that corrective action is taken where necessary and that we continuously improve our tax processes.

To enable reports of (potential) breaches of tax legislation or integrity issues, Heijmans provides several secure reporting channels. Employees and third parties may contact the Compliance Officer or submit a report anonymously via the SpeakUp system. In addition, there is a Reporting Procedure for Inappropriate Behaviour, Integrity and Misconduct, which sets out how reports are handled and how whistleblowers are protected against retaliation.

The implementation of measures and the results achieved in relation to tax compliance and the prevention of improper tax conduct are actively monitored, reviewed and communicated. This is done, among other things, through stakeholder dialogues, continuous improvement programmes – including the use of technological solutions – and the performance of internal audits. In this way, we ensure transparency and strengthen our tax governance.

### **Fair competition**

Strict compliance with competition laws and regulations is firmly embedded in our policies and management systems. The guiding principles are set out in our Code of Conduct, How We Work. This Code of Conduct forms the basis of our actions and applies to all employees, suppliers and business partners. Breaches of the Code of Conduct may result in sanctions. We also have a Reporting Procedure for Inappropriate Behaviour, Integrity and Misconduct, which enables the safe reporting of potential misconduct.

Adverse impacts on fair competition – whether actual or potential – are actively identified and assessed. This takes place, for example, when entering into collaborations, where we use a checklist for consortium or joint venture formation. In addition, managers are made aware of competition risks through knowledge sessions organised by the Legal department. In this way, we ensure that risks are identified and addressed in a timely manner.

To prevent harm to fair competition, clear rules of conduct have been established, which also guide our external relationships. Suppliers are required to endorse our Code of Conduct through the General Terms and Conditions of Purchase and Subcontracting (AIOV). The Code of Conduct is also publicly available in several languages and is actively communicated internally.

Where necessary, we take or support corrective measures. We operate clear internal procedures and a reporting structure that allows employees and third parties – anonymously via SpeakUp if they wish – to raise concerns without fear of retaliation. Here too, the Compliance Officer plays an important role in follow-up and assurance.

The implementation of measures and the results relating to the prevention, cessation and mitigation of breaches of fair competition are monitored, reviewed and communicated. This is done, among other things, through our anti-corruption and anti-bribery policy, internal controls and periodic evaluations. In this way, we remain continuously committed to fair, transparent and legally compliant business practices.

## **Anti-Bribery & Corruption**

Preventing corruption and bribery is an essential part of responsible business conduct at Heijmans. These principles are firmly embedded in our existing policies and management systems. The Code of Conduct, How We Work, applies to all our employees – both those directly employed and those hired through suppliers – and forms the foundation of our integrity policy. Specific attention to anti-corruption and bribery is included in the Zakelijk Zuiver integrity programme, for which the associated e-learning module forms a standard part of the onboarding programme.

To identify actual or potential risks relating to corruption and bribery in a timely manner, we apply an integrated anti-corruption and anti-bribery policy that applies to all employees and external hires. Within our real estate activities, we also operate a transaction register, in line with the NEPROM Code of Conduct. Prior to each business-to-business real estate transaction, relevant information is examined, recorded and documented in this register. The register supplements the existing quality management system and Code of Conduct and is embedded in the procurement policy. In this way, we ensure that transactions can subsequently be reviewed for integrity, legality and transparency.



If there are indications of corruption or bribery, such cases are carefully investigated in accordance with our reporting procedure. This procedure also requires direct reporting to the managers with ultimate responsibility. Where necessary, appropriate measures are taken. Follow-up is overseen by Internal Audit, the Risk Office and the Executive Board. Depending on the severity and nature of the incident, appropriate internal or external communication will take place.

To enable the safe reporting of integrity breaches, our reporting procedure stipulates that reporters must not suffer any adverse consequences as a result of making a report. This promotes an open reporting culture and safeguards the protection of whistleblowers and those involved.

Through continuous monitoring, internal controls and audits, we ensure that our anti-corruption and anti-bribery policy is effectively implemented, complied with and, where necessary, improved. In this way, Heijmans actively contributes to conducting business with integrity and transparency.



# Risk analysis

As part of our human rights due diligence process, Heijmans approaches risk analysis in a structured and practical manner. We identify where the most significant human rights risks lie within our business operations and value chain. We do this in collaboration with stakeholders and through desk research, enabling us to obtain a comprehensive view of potential risks and their impact, both internally and externally.

We aim to understand precisely where sensitivities exist so that we can take targeted action to mitigate and manage risks. We also consider it important to be open and clear about our approach and the choices we make. Transparency and accountability are paramount: in this way, everyone understands what to expect.

After identifying the key themes, we assess risks based on likelihood and impact. To do this, we use a risk matrix aligned with the UN Guiding Principles (UNGPs) and our own risk management approach. In this way, we ensure that human rights are a structural part of the way we work.

	None	Low	Medium	High
Level of severity	0	1	2	3
<b>Severity</b>	No impact on health, safety and/or the environment	Minor impact on health, safety and/or the environment	Moderate impact on health, safety and/or the environment	<b>Significant impact on health, safety and/or the environment</b>
<b>Scope</b>	No negative impact on stakeholder(s)	Impact on some stakeholders within a particular stakeholder group	Impact on most stakeholders within a particular stakeholder group	<b>Impact on all stakeholder groups</b>
<b>Remediation</b>	Takes less than one year (less than 1 year) to remediate the impact	Takes 1 to 3 years to remediate the impact	Takes 3 to 5 years to remediate the impact	<b>Impossible to remediate, or takes more than 5 years to remediate the impact</b>

Table: Risk matrix

	None	Low	Medium	High
Degree of likelihood	0	1 0% - 10%	2 10% - 50%	3 > 50%
	Human rights violations have never occurred in the company's business operations, but have occurred among sector peers (will never occur / are unlikely to occur within 3 years)	Human rights violations have occurred in the past and may continue to occur within a department (have occurred / may occur once every 3 years)	Human rights violations have occurred in the past and may still occur regularly today (have occurred / may occur once a year).	<b>Human rights violations have occurred continuously to date (have occurred / may occur several times a year).</b>

## Further development of the human rights risk process

Heijmans' current risk process focuses on identifying risks, defining control measures and assessing residual risks against the organisation's risk appetite. While this approach provides a solid foundation, the process is not yet fully developed. In the coming years, the focus will be on further strengthening and refining this risk management, including by defining risk appetite per theme more explicitly, structurally improving due diligence processes and involving stakeholders more actively. The risk register is also being further developed into a dynamic tool that provides insight into trends, incidents and Remediation actions. This development receives ongoing attention within the organisation.



# Measures to prevent, avoid or limit risks

Heijmans sets high standards for respecting human rights and acting with integrity across all parts of the organisation. Providing a safe and respectful environment for everyone involved with Heijmans is considered essential.

The policy states that signals of potential human rights violations or integrity issues are handled carefully in accordance with the applicable reporting procedure. In doing so, Heijmans underscores the importance of care, transparency and respect in dealing with such matters.

## Reporting procedure for inappropriate behaviour, integrity and misconduct

This procedure describes who employees can contact for advice or to make a report in situations involving inappropriate behaviour or (suspected) misconduct and integrity breaches. The document explains how reports are handled and emphasises that reporters who act in good faith will not suffer adverse consequences. Safety and a safe reporting culture are central. The procedure is regularly evaluated by the Integrity Committee, which advises the Executive Board on integrity and conduct.

## SpeakUp

SpeakUp is a confidential reporting service that allows Heijmans employees (in the Netherlands) to report (suspected) internal wrongdoing anonymously, which might otherwise remain unreported. Reports can be submitted via a secure website or by telephone, without the involvement of a human operator. SpeakUp is part of the Reporting Procedure for Integrity and Misconduct and focuses on serious matters such as fraud, breaches of laws and regulations, conflicts of interest or the leaking of confidential information. Personal complaints or cases of inappropriate interpersonal conduct do not fall within this scope.

Where an actual or potential human rights impact is identified in which Heijmans is involved, we carefully assess the extent to which the impact was caused by us, whether we contributed to it, or whether our involvement is indirect. On that basis, we take appropriate measures, in line with the OECD Guidelines for Multinational Enterprises.

If Heijmans itself has caused a human rights violation, we use our leverage to stop, prevent and, where necessary, mitigate the impact. This may include taking immediate action to end a violation or unethical conduct, for example through HR measures. In addition, we take preventive steps, such as strengthening policies, adjusting procedures or providing additional training. Where necessary, we offer support to those affected and implement measures to prevent recurrence.

If Heijmans has contributed to a negative impact, we take measures proportionate to the degree of our involvement. We seek to stop, prevent and mitigate harmful effects as far as possible and continue our efforts to address any remaining adverse impacts.

Heijmans strives to continuously improve its due diligence process, so that actual or potential human rights violations are identified, stopped, prevented and mitigated in a timely manner. This applies to situations in which Heijmans is directly responsible, contributes through its own operations, or is directly linked through business relationships. In this way, we give effect to our responsibility to respect human rights throughout the value chain.



# Monitoring

We monitor the practical application and outcomes, including the extent to which adverse impacts have been adequately addressed, using both quantitative and qualitative indicators. This monitoring takes place periodically and is integrated into our reporting process. Responsibility for monitoring is assigned to various officers, under the oversight of the Group Council and the Executive Board. Monitoring enables our organisation to assess whether the measures taken are effective or whether improvements are required.

## Qualitative indicators

Responsible Business Conduct forms part of the integrity training programme to inform employees and stakeholders about human rights principles and the organisation's commitment to upholding them. The Zakelijk Zuiver programmes emphasise the prevention, identification and reporting of potential breaches of this policy.

The Compliance Officer maintains detailed records of reported incidents, investigations and actions taken. This documentation includes the nature of the complaint, the steps taken to address it and any corrective measures implemented.

The Compliance Officer provides periodic reports to the Executive Board, summarising the status of monitoring and tracking of human rights issues.

## Quantitative indicators

Within the themes of labour, safety and environment, key performance indicators (KPIs) are defined and progress is measured. We report on these in our integrated annual report, in which we transparently present both financial and non-financial information. Long-term and short-term objectives and ambitions have not yet been formulated. We intend to develop KPI targets in the coming years.

The following KPIs apply.

ESRS reporting obligation	Metrics
Incidents, complaints and severe human rights impacts (S1-17)	Total number of incidents of discrimination, including harassment, reported during the reporting period.
	Number of complaints submitted through channels for people in the own workforce to raise concerns.
	The total amount of fines, sanctions and damages resulting from cases of discrimination, including harassment and complaints filed.
	The total amount of material fines, sanctions and damages resulting from reported and substantiated complaints during the reporting period.
	Number of severe human rights violations and incidents relating to the own workforce during the reporting period.
	Number of severe human rights violations and incidents relating to the own workforce that constituted cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises.
	The total amount of fines, sanctions and compensation for damages resulting from severe human rights incidents, if applicable, during the reporting period.
Health and safety metrics (S1-14)	Percentage of people in the own workforce covered by a health and safety management system.
	Total number of deaths resulting from work-related injuries and work-related ill health, broken down by employees, non-employees and other workers in the value chain working at the undertaking's site.
	Total number and percentage of recordable work-related accidents, broken down by employees and non-employees.
	Total number of days lost due to work-related injuries, deaths resulting from work-related accidents, work-related ill health and deaths resulting from employees' ill health.
Remuneration metrics (pay gap and total remuneration) (S1-16)	The difference in average remuneration levels between female and male employees, expressed as a percentage of the average remuneration level of male employees.
	The ratio between the total remuneration of the highest-paid person and the median total annual remuneration of all employees, excluding the highest-paid person.
Entity-specific	Number of accidents (including subcontractors)
Entity-specific	Accident incidence rate (IF)
Entity-specific	Safety Culture Ladder
Entity-specific	Procurement spend on subcontractors with a valid VCA certificate
Entity-specific	Procurement spend on preferred suppliers

We aim to continuously improve our procedures for monitoring and tracking human rights. Stakeholder feedback and lessons learned from investigations will be used to improve our policies and the way we work.

We believe proactive monitoring and tracking are essential to maintaining an organisational culture that respects and upholds human rights.



# Stakeholder engagement and communication

Compliance with our policy requires consistent, clear communication at all levels of our organisation and value chain. Understanding the policy is crucial to its effectiveness. We raise awareness, including through information campaigns, and encourage open discussion on how we can improve these values and embed them in our day-to-day operations.

## Stakeholder engagement

We engage with a broad range of stakeholders and aim for an interactive, ongoing process. We engage with stakeholders in different ways before decisions are made. The type of dialogue and discussion topics are tailored to the stakeholder group. With employees, we hold development discussions, carry out engagement surveys and the Works Council plays an important role. With suppliers and subcontractors, we have periodic contact throughout the year—at least once a year—including evaluation meetings with the account manager, business unit director or the H&S point of contact (Health & Safety).

In consultation with our clients and contractors, we aim to limit the adverse impacts of our activities in the value chain as far as possible. By involving our contractors in taking on this responsibility, we want to help improve social aspects, working conditions and health, safety and the environment, both within our own company and among our contractors and in our contractors' chains. Contact takes place between Heijmans and the authorised representative (account manager or director) within the client/contractor organisation we work with, or with the H&S point of contact. They are seen as the representatives of subcontractors' employees.

In addition, Heijmans also holds partner meetings. In these, Heijmans engages with groups of companies carrying out similar work (for example, roofers or scaffolders) following incidents or to improve the work. These meetings are held to help these groups take the next step in collaboration. Representatives from Safety and Procurement from the business are present at these meetings.

Contracting parties on the construction site consult at the start of the work and at the daily start-up meeting. At fixed locations, there are periodic meetings with the parties involved. These are operational or strategic consultations. Standard safety meeting moments are set out through H&S coordination.

## Communications

Stakeholders will be kept continuously informed about our policy via our website [www.heijmans.nl](http://www.heijmans.nl).

Within our own organisation, the policy will be promoted through dedicated sections on our SharePoint environment (Viva Engage), newsletters and email. Employees are encouraged to use these channels.

With regard to accident-related actions, we go a step further. After all, safety is our top priority. On the [www.geenongevallen.nl](http://www.geenongevallen.nl) platform, under the "GO!" section, you can find learning toolkits (lessons learned, preventing accidents in the future). These are discussed and applied across the business. We also share this information with the industry so that the sector can learn from our accident analyses and Remediation actions.

Communications will remain a key focus in the coming years, with the involvement, informing and active participation of employees and external stakeholders as our main priorities.



# Remedial actions

Promoting human rights means both preventing potential issues and addressing them quickly, as well as seeking appropriate solutions when human rights are violated (see the chapter "Measures to stop, avoid and mitigate risks"). We foster a culture of open feedback. That is why accessible grievance mechanisms for everyone are essential to effective remediation.

Affected stakeholders (internal and external) can report misconduct through existing complaint mechanisms, reporting procedures and whistleblowing arrangements. The whistleblowing arrangement has been updated to reflect the latest laws and regulations, with a focus on reporting breaches of EU law.

We operate in accordance with Heijmans' Code of Conduct "Zo werken wij". This Code of Conduct is mandatory and applies to everyone who has dealings with Heijmans: the Executive Board, our (temporary) colleagues, as well as our partners, subcontractors and suppliers. It provides guidance and direction when dealing with dilemmas.

Our website also contains information on what to do in cases of inappropriate behaviour or suspected misconduct, as set out in the document "Reporting Procedures for Inappropriate Behaviour and Integrity and Misconduct". To contribute effectively to remediation in the event of a negative material impact, each situation is assessed on a case-by-case basis. Due to the diverse nature of these situations, an uniform approach is not possible. If reports are made, they are investigated carefully and discussed anonymously within the Executive Board. We then determine which measures are needed to prevent or mitigate the adverse impacts. The Compliance Officer maintains a register of all reports. Reports can be submitted by workers throughout the value chain directly to the Compliance Officer, or by our own employees via a confidential counsellor or directly to the Compliance Officer. When a report is received via a confidential counsellor, it is forwarded to the Compliance Officer.

Every quarter, confidential counsellors provide an anonymised overview of the number of reports received, classified by nature. This overview is reported to the Executive Board, the Supervisory Board and the auditor every six months. The Integrity Committee evaluates the effectiveness of the actions taken, taking into account any signals on this subject from the Works Council.

Our complaints mechanisms are accessible to all affected stakeholders. Over the coming years, we aim to give the complaints mechanism for our chain partners a clearer position on our website. This enables us to receive timely and adequate information on potential violations and misconduct. Based on this, our ambition is to determine, together with our chain partners, what we can and should do next to minimise the violations and misconduct reported and prevent recurrence.



# Appendix

## Appendix A: Third-Party Standards or Initiatives

Topic	Standard/initiative	Explanation
Human rights, labour, the environment and anti-corruption	OECD Guidelines for Multinational Enterprises	Recommendations to multinational enterprises on responsible business conduct, with guidelines in the areas of human rights, working conditions, the environment, transparency and anti-corruption. Heijmans endorses these guidelines.
Human Rights	UN Guiding Principles on Business and Human Rights	Promoting human rights, preventing and addressing violations, contributing to remediation processes, and developing policies that respect human rights. Heijmans endorses these guidelines.
Labour rights	International Labour Organization	A UN agency committed to promoting labour rights, improving working conditions and advancing decent work worldwide. Heijmans endorses these guidelines.
Governance	NEPROM Code of Conduct	The NEPROM Code of Conduct is a set of rules and standards that members of the Dutch Association of Project Developers (NEPROM) must adhere to.
Labour rights and working conditions, freedom from violence and coercion, and the prevention of corruption and fraud	MVI - ISO 20400	Guidelines for sustainable procurement to help organisations integrate environmental, social and economic sustainability into their procurement processes. Heijmans follows the ISO standard.
	SNA quality mark NEN 4400	Ensuring the reliability of temporary employment agencies and (sub)contractors by assessing their compliance with legal obligations relating to payroll taxes, social security contributions and the prevention of illegal employment. Heijmans refers to this quality mark in the AIOV.
	VCA	A certification that helps companies work safely and healthily by meeting stringent requirements in the areas of safety, health and the environment. Heijmans refers to VCA in the AIOV.
	Foundation for the Assessment of Integrity in the Construction Industry (SBIB)	Assesses and certifies companies in the construction industry for compliance with integrity standards such as transparency, fair business conduct, and the prevention of fraud and corruption.
Safety	Safety Culture Ladder	Development perspective for safe behaviour and attitude at all levels of the organisation.



## Appendix B: ILO & UDHR References

The right to work	Check against UDHR Article 23.
The right to fair and equal pay	Check against ILO 100 and ILO 111 and UDHR Article 1.
The right to freedom from discrimination	Check against ILO 100 and ILO 111 and UDHR Article 1.
The right to protection against unemployment	Check against ILO 87 and ILO 98.
The right to freedom of association	
The right to freedom of expression	Check against ILO 87 and ILO 98 and UDHR Article 20.
The right to an adequate standard of living	Check against UDHR Article 25.
The right to rest and leisure	Check against UDHR Article 24.
The right to protection against forced labour and child labour	Check against ILO 29 and ILO 105.

### Labour-Related Rights

#### Rights related to health & safety

• The right to a healthy and safe working environment	Check against UDHR Article 23.
---	--------------------------------

### The Right to a Clean, Healthy and Sustainable Living Environment

• The right to a clean, healthy and sustainable living environment	Check against: Health and safety - S2 Health and safety - S1
--	--



## Appendix C: List of Abbreviations

<b>Abbreviation</b>	<b>Meaning</b>
AIOV	General Terms and Conditions of Purchase and Subcontracting
CDS	Corporate Department of Sustainability
CFO	Chief Financial Officer
CSRD	Corporate Sustainability Reporting Directive
ESG	Environmental, Social, Governance
GO!	No Accidents!
HR	Human Resources
ILO	International Labour Organisation
MSS	Minimum Social Safeguards
MVO	Corporate social responsibility
SBIB	Foundation for the Assessment of Integrity in the Construction Industry
UNGP	United Nations Guiding Principles
V&G(H&S)	Health and safety
WAV	Foreign Nationals (Employment) Act
WID	Compulsory Identification Act