STATOM HOLDINGS Limited (Statom Group Limited, Statom Group North Ltd, Statom Plant Ltd, Statom Remediation Ltd, Demoforce Group Ltd, FL-Facilities Group Ltd, Slipform Technology Ltd, Spark Tech MEP Ltd, Franki Foundations UK Ltd, Martello Piling Ltd) ("Statom", "the Company")

We are committed to high standards of professional conduct, integrity and accountability. As a leading civil engineering and construction organisation, we recognise that the behaviour and standards of our people are fundamental to building a strong, respectful culture and protecting our reputation as a trusted industry leader.

We expect everyone working for or on behalf of the Company to act with professionalism, respect and responsibility at all times, reflecting our values and supporting a positive working environment. Clear standards of behaviour are essential to ensuring safety, quality and effective collaboration across our projects and teams.

1. Introduction

1.1. This Anti-Fraud Policy ("Policy") is adopted by Statom Group Ltd and all subsidiaries and affiliated entities under its control (together, "Statom Group" or "the Group") in order to prevent and address fraud and fraudulent conduct in accordance with applicable laws and regulations, including the Economic Crime and Corporate Transparency Act 2023 ("ECCTA").

1.2. This Policy forms part of Statom Group's internal controls and compliance framework and shall be binding on all employees, directors, officers, consultants, agency workers, contractors, joint venture partners, and any other person who performs services for or on behalf of the Group ("Associated Persons").

2. Legislative Framework

2.1. This Policy is adopted pursuant to and in accordance with:

- The Fraud Act 2006;
- The Theft Act 1968;
- The Bribery Act 2010;
- The Proceeds of Crime Act 2002;
- The Criminal Finances Act 2017;
- The Companies Act 2006;
- The Economic Crime and Corporate Transparency Act 2023, including the Failure to Prevent Fraud offence under Schedule 12.

2.2. In accordance with Schedule 12 of the ECCTA, it shall be a criminal offence for Statom Group to fail to prevent fraud committed by an Associated Person for the benefit of the organisation, unless the Group can demonstrate that, at the material time, it had in place such reasonable procedures as were designed to prevent persons associated with it from committing such offences.

3. Definitions

For the purposes of this Policy:

- **"Fraud"** includes, without limitation, any act of dishonesty or deception intended to result in gain or cause loss, including offences under sections 2–4 of the Fraud Act 2006, false accounting, fraudulent trading, and cheating the public revenue.
- **"Reasonable Procedures"** means procedures that are proportionate to the fraud risks faced by the Group, having regard to the nature, scale, and complexity of its activities, and which are kept under continuous review.
- **"Associated Person"** has the same meaning as defined under the ECCTA and includes any person who performs services for or on behalf of the organisation.

4. Policy Statement

4.1. Statom Group maintains a strict zero-tolerance stance toward all forms of fraud.

4.2. Statom Group shall take all necessary and reasonable steps to prevent, detect, and respond to fraud, including maintaining internal controls, risk assessments, whistleblowing mechanisms, investigations, and enforcement measures.

4.3. Any act of fraud or suspected fraud by an Associated Person will be fully investigated and may result in disciplinary action, termination of contract, and/or referral to law enforcement authorities.

5. Responsibilities

5.1. The Board of Directors is accountable for ensuring the Group's compliance with this Policy and its legal obligations under the ECCTA and related legislation.

5.2. The Group Compliance Officer shall be responsible for:

- Implementing and maintaining this Policy;
- Conducting and updating fraud risk assessments;
- Developing and delivering training to Associated Persons;
- Investigating suspected fraud and reporting outcomes;
- Advising on compliance matters and changes in legislation.

5.3. All Associated Persons are required to:

- Act at all times with integrity and in accordance with applicable laws;
- Familiarise themselves with this Policy and attend mandatory training;
- Promptly report any suspected fraudulent activity through approved reporting channels.

6. Reasonable Procedures

6.1. Statom Group shall implement and maintain the following procedures to prevent the commission of fraud:

- **Fraud Risk Assessment:** Periodic assessment of the nature and extent of internal and external fraud risks, tailored to each operating unit and business function.
- **Controls and Governance:** Implementation of internal controls, segregation of duties, procurement checks, financial authorisation protocols, and audit trails.
- **Training and Communication:** Mandatory anti-fraud training for all employees and third-party representatives, with documented attendance and annual refresher sessions.
- **Whistleblowing and Reporting Channels:** Secure and confidential avenues for reporting fraud, managed in line with the Whistleblowing Policy and Public Interest Disclosure Act 1998.
- **Monitoring and Audit:** Ongoing monitoring, data analytics, and internal audits to identify anomalies and ensure compliance with this Policy.

6.2. These procedures shall be reviewed not less than annually and, in any case, following any significant organisational change, acquisition, fraud incident, or legislative update.

7. Investigation and Enforcement

7.1. All allegations of fraud shall be investigated promptly and impartially by the Group Compliance Officer or an appointed external investigator.

7.2. Investigations will be conducted in line with applicable laws, preserving confidentiality and ensuring procedural fairness.

7.3. Where evidence of fraud is established, appropriate civil, criminal, contractual, and disciplinary action shall be taken.

8. Record-Keeping

Statom Group shall maintain adequate records of all anti-fraud training, risk assessments, reports of suspected fraud, investigations, and decisions to evidence compliance with its legal duties under the ECCTA.

9. Policy Review

This Policy shall be reviewed annually by the Board of Directors or upon the introduction of any new relevant law or guidance. Revisions shall be documented and communicated accordingly.

10. Certification

All employees and Associated Persons shall be required to acknowledge and certify their understanding of this Policy as a condition of engagement, employment, or contractual relationship with Statom Group.

Approved by: Statom Group Board of Directors

AUTHORISED AND SIGNED

SIGNED

Gavin Hunt
Chief Development Officer

Review: **Annually**
Date: 01/06/2026
Next Review: 01/06/2027

SIGNED

Martina Oyite
Chief People Officer

Review: **Annually**
Date: 01/06/2026
Next Review: 01/06/2027

This policy is subject to annual review and approval by the Board.