



ANTI-FRAUD STATEMENT

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ANTI-FRAUD STATEMENT

1. STATEMENT OF COMMITMENT

Dornan is committed to conducting all business activities with the highest standards of integrity, transparency, and accountability. We operate a strict zero-tolerance policy towards fraud and are dedicated to preventing, detecting, and responding to fraudulent activity in any form. This commitment is embedded at every level of Dornan and is supported by robust governance and oversight.

Every employee and Business Partner must uphold these standards, act honestly and ethically at all times. Dornan encourages a culture of openness, where concerns about suspected fraud can be raised in good faith and without fear of retaliation. We expect everyone acting on behalf of Dornan to play an active role in safeguarding Dornan against fraud.

The Board and Senior Management are committed to fostering a culture of honesty, integrity, and ethical conduct and to maintaining effective systems of governance and internal control to minimise the risk of fraud.

2. SCOPE

This Statement applies to all employees, Business Partners, and any other associated persons behalf of Dornan, whether in the UK or internationally, where there is a UK nexus. For the purpose of this statement, “employees” and “Business Partners” are defined in the Employee Code of Conduct and the Code of Conduct for Business Partners, respectively.

3. UNDERSTANDING FRAUD RISKS

We recognise that fraud can occur in various forms, including but not limited to:

- False representation;
- Failure to disclose information;
- Abuse of position;
- Collusion in procurement or bidding;
- Misreporting financial or ESG data.
- Forgery or falsification of records;
- Theft, misappropriation, or misuse of assets;
- Submission of false invoices, expenses, or timesheets;

- Fraudulent conduct intended to benefit Dornan, its employees, Business Partners, or any third party.

4. RISK ASSESSMENT

We regularly assess fraud risks across our operations, including areas where the organisation could benefit from fraudulent conduct. These assessments inform the design and implementation of proportionate, risk-based procedures tailored to our business model and sector.

5. FRAUD PREVENTION PROCEDURES

We have implemented a comprehensive framework of internal controls to prevent fraud, including but not limited to:

- Segregation of duties and approval hierarchies;
- Financial audits;
- Data analytics and transaction monitoring;
- Contractual safeguards with third parties.

These procedures are reviewed and updated periodically to ensure they remain effective and proportionate.

6. DUE DILIGENCE

We conduct thorough due diligence on all Business Partners, including, but not limited to:

- Background checks;
- Financial vetting;
- Ongoing monitoring;
- Contractual clauses addressing fraud risk.

This helps ensure that those acting on our behalf uphold our standards and values.

7. TRAINING AND COMMUNICATION

All staff receive fraud awareness training during onboarding and through annual refresher courses. Dornan provides secure and anonymous channels for reporting suspected fraud or misconduct, ensuring confidentiality and protection from retaliation.

8. REPORTING CONCERNS

All employees, Business Partners and associated persons have a responsibility to report suspected, attempted, or actual fraud as soon as reasonably practicable.

Reports may be made through management, the Legal, Compliance and Data Protection Department ("LCD"), or through Dornan's whistleblowing channels.

Dornan treats all reports seriously and will ensure that concerns raised in good faith are handled confidentially and investigated appropriately in accordance with Dornan's internal investigation procedures and legal requirements. Retaliation against any person raising a concern in good faith will not be tolerated.

9. MONITORING AND REVIEW

Our Anti-Fraud framework is subject to continuous monitoring and periodic review. The framework is reviewed at least annually and after any significant incident. All decisions and updates to our procedures are documented, and lessons learned from incidents are shared with relevant staff to strengthen our controls.

Allegations of fraud will be investigated promptly, thoroughly, and fairly in accordance with applicable laws and internal procedures.

10. GOVERNANCE

Responsibility for fraud prevention rests with Senior Management and LCD. Suspected fraud must be reported immediately to the LCD, which will initiate a prompt and thorough investigation in accordance with established procedures.

Dornan provides secure and confidential whistleblowing channels that are available to all employees, Business Partners and associated persons for reporting concerns or suspected fraud, ensuring protection against retaliation.

Managers at all levels are responsible for promoting a culture of integrity, ensuring compliance with this Statement, and identifying and escalating fraud risks within their areas of responsibility.

11. CONSEQUENCES OF FRAUD

Any employee, Business Partner, or associated person found to have engaged in fraudulent conduct may be subject to disciplinary action up to and including dismissal, termination of

contract, recovery of losses, reporting to regulatory authorities, and referral to law enforcement where appropriate.

12. LEGAL COMPLIANCE

This Statement is aligned with the UK's Failure to Prevent Fraud offence under the Economic Crime and Corporate Transparency Act 2023. Dornan seeks to maintain reasonable and proportionate procedures designed to prevent fraud committed by employees, Business Partners and associated persons acting on its behalf and will continually review and enhance those procedures in line with legal and regulatory expectations.