

## Fraud Policy

### Background

Makers Construction Limited has a commitment to high legal, ethical and moral standards. All members of staff are expected to share this commitment. This policy is established to facilitate the development of procedures, which will aid in the investigation of fraud and related offences. The Board already has procedures in place that reduce the likelihood of fraud occurring.

These include standing orders, documented procedures and documented systems of internal control and risk assessment. In addition the Board tries to ensure that a risk (and fraud) awareness culture exists within its organisation.

This document is intended to provide direction and help to those officers and directors who find themselves having to deal with suspected cases of theft, fraud or corruption. These documents give a framework for a response and advice and information on various aspects and implications of an investigation. This document is not intended to provide direction on prevention of fraud.

### Fraud Policy

This policy applies to any irregularity, or suspected irregularity, involving employees as well as consultants, vendors, contractors, and/or any other parties with a business relationship with this organisation. Any investigative activity required will be conducted without regard to any person's relationship to this organisation, position or length of service.

### Actions Constituting Fraud

Fraud comprises both the use of deception to obtain an unjust or illegal financial advantage and intentional misrepresentations affecting the financial statements by one or more individuals among management, staff or third parties. Guidance is contained in the Appendix to this policy.

All Managers and Supervisors have a duty to familiarise themselves with the types of improprieties that might be expected to occur within their areas of responsibility and to be alert for any indications or irregularity.

### The Board's Policy

The Board is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within the organisation. It is therefore also committed to the elimination of any fraud within the organisation, and to the rigorous investigation of any such cases.

The Board wishes to encourage anyone having reasonable suspicions of fraud to report them. Therefore, it is also the Board's policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions.

All members of staff can therefore be confident that they will not suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes reasonably held "suspicions" shall mean any suspicions other than those, which are raised maliciously and found to be groundless. The Company will deal with the occurrences in accordance with the Public Interest Disclosure Act.

Signed:



Date:

07.01.2026

Simon Lamb

Managing Director