

Fraud and Malpractice Policy Statement

Leinster Reinforcements Ltd requires all employees to act honestly to safeguard and protect the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern to all members of staff. The purpose of this statement is to set out responsibilities with regard to prevention of fraud.

For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party.

The organisation will be responsible for:

- Developing and maintaining effective controls to prevent fraud
- Carrying out vigorous and prompt investigations if fraud occurs
- Taking appropriate legal and/or disciplinary action against perpetrators of fraud
- Taking disciplinary action against supervisors where supervisory failures have contributed to the commission of the fraud

Managers will be responsible for:

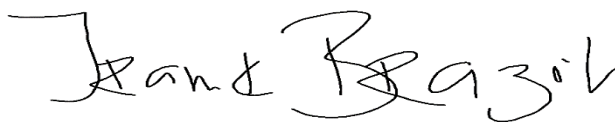
- Identifying the risks to which systems and procedures are exposed
- Developing and maintaining effective controls to prevent and detect fraud
- Ensuring that controls are being complied with

Individual Members of Staff are responsible for:

- Acting with propriety in the use of official resources and in the handling and use of corporate funds whether they are involved with cash or payment systems, receipts or dealing with contractors or suppliers.

Managing Director

Frank Brazil



1st April 2025