



## Group Policy: **Fraud Prevention**

Synthomer is committed to preventing fraud and economic crime. We recognise our duty under the Economic Crime and Corporate Transparency Act 2023 (ECCTA), including the corporate offence of Failure to Prevent Fraud, effective 1 September 2025.

Fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Synthomer could be the victim or perpetrator of fraud, and this Policy covers our approach and principles in respect of both.

Our fraud prevention principles:

- ▶ **Integrity First:** Our people will always act in accordance with the Synthomer Code of Conduct.
- ▶ **Ethical Leadership:** Our senior management team demonstrates strong ethical leadership, setting high standards of integrity and role modelling ethical behaviours.
- ▶ **Legal Compliance:** Synthomer complies with all applicable laws, regulations, and guidelines, including those set out in the UK ECCTA 2023, UK Fraud Act 2006, and the United States Corporate Transparency Act. These cover areas such as:
  - False representation
  - Failing to disclose information (or disclosing false information)
  - Obtaining services dishonestly
  - Providing counterfeit or adulterated products (e.g. raw materials/ chemical products)
  - Payment frauds/ irregularities
- ▶ **Training and Awareness:** Our people, and anyone who works on our behalf, receive appropriate training, coaching and supervision to enhance their awareness of, and prevent fraud.
- ▶ **Risk Awareness:** Fraud risks are reviewed regularly through a structured methodology for identifying, assessing, and prioritising risks.
- ▶ **Controls and Assurance:** Internal controls, monitoring and audits are established to assess compliance with this Policy and relevant laws and regulations.
- ▶ **Reporting and Whistleblowing:** We maintain a confidential whistleblowing channel (EthicsPoint). All reports are investigated promptly and fairly. Retaliation against whistleblowers is strictly prohibited.

Any breach of this policy by any person working for or on behalf of Synthomer may result in disciplinary action, termination of employment, fines, imprisonment, and reputational damage to Synthomer.

**Peter Hill**  
**Chair**  
Synthomer plc  
November 2025

**Michael Willome**  
**Chief Executive Officer**  
Synthomer plc  
November 2025