

FRAUD PREVENTION & BRIBERY POLICY

Introduction

L Lynch Plant Hire & Haulage Limited (“L Lynch” or “the Company”) is committed to maintaining the highest standards of integrity, honesty, and transparency in all business operations. This Fraud Prevention Procedure outlines the framework for preventing, detecting, and responding to fraudulent activity across all areas of the Company’s operations in the United Kingdom.

The policy aligns with relevant UK legislation, including:

- Fraud Act 2006
- Bribery Act 2010
- The Theft Act 1968
- Public Interest Disclosure Act 1998 (Whistleblowing)
- UK Corporate Governance Code
- Economic Crime and Corporate Transparency Act 2023

This procedure applies to all employees, agency staff, contractors, subcontractors, and business partners engaged with L Lynch Plant Hire & Haulage Ltd.

Scope

This policy applies to:

- All divisions, depots, and operational sites of L Lynch Plant Hire & Haulage Ltd.
- All employees, officers, directors, temporary staff, consultants, contractors, and subcontractors.
- All business transactions, procurement processes, and partnerships, including those involving public sector clients, suppliers, and service providers.

Definition of Fraud

Fraud is any deliberate act of deception intended to secure an unfair or unlawful gain, or to cause a loss to the Company or its stakeholders. Examples include, but are not limited to:

- Misrepresentation: Providing false or misleading information in timesheets, invoices, procurement documents, or other records.
- Asset Misappropriation: Theft, misuse, or unauthorised disposal of Company assets, fuel, vehicles, or plant equipment.
- Bribery and Corruption: Offering, giving, receiving, or soliciting anything of value to improperly influence business outcomes (as defined by the Bribery Act 2010).
- Conflict of Interest: Engaging in business or financial interests that conflict with duties to L Lynch without disclosure.
- Document Falsification: Altering or fabricating business records, financial statements, or compliance documentation.

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Responsibilities

Leadership Commitment.

The Board and Senior Management of L Lynch are committed to promoting a culture of integrity and accountability. Management is responsible for:

- Promoting ethical behaviour and compliance.
- Ensuring adequate internal controls are in place to prevent and detect fraud.
- Supporting investigations and disciplinary actions where necessary.

Employees, Contractors, and Partners

All personnel are expected to:

- Act honestly and uphold the Company's ethical standards.
- Familiarise themselves with this policy and related anti-fraud procedures.
- Report any suspicions or evidence of fraudulent activity immediately.

Audit and Monitoring

- Regular internal and external audits will be carried out to assess compliance, review financial controls, and identify areas of potential fraud risk.
- Audit findings will be reviewed by management and corrective actions implemented promptly.

Fraud Prevention Measures

Risk Assessment

Fraud risk assessments will be conducted periodically to identify high-risk areas, including:

- Procurement and supplier engagement.
- Plant hire contracts and fuel management.
- Payroll and expense claims.
- Equipment tracking and asset management.

Due Diligence

- Comprehensive due diligence will be undertaken before engaging new suppliers, contractors, or partners.
- Verification of business registration, financial standing, and reputation will be mandatory.

Employee Training and Awareness

- Employees will receive periodic training on fraud awareness, ethical conduct, and reporting obligations.
- Refresher sessions will be conducted annually and during induction for new employees.

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Reporting and Investigation

Reporting Suspected Fraud

All employees and stakeholders are encouraged to report suspected fraud confidentially through any of the following channels:

- Email: ukgdpr@l-lynch.com
- Whistleblowing Procedure: (QP44) In accordance with the Public Interest Disclosure Act 1998, reports may be made anonymously through the Lynch website <https://l-lynch.com/nearmiss> and will be treated with strict confidentiality.

Investigation Process

All reports of suspected fraud will be promptly investigated by the Compliance Team or a designated independent investigator.

Investigations will adhere to the following principles:

- Fairness: Ensuring impartial treatment for all parties.
- Confidentiality: Protecting the identity of whistleblowers and those involved.
- Documentation: Maintaining complete and accurate investigation records.
- Actionable Outcomes: Implementing corrective measures, including disciplinary action, contract termination, or referral to law enforcement authorities.

Zero Tolerance Policy

L Lynch Plant Hire & Haulage Ltd operates a zero-tolerance approach to fraud, bribery, and corruption.

Any employee, contractor, or partner found to have engaged in fraudulent conduct will face disciplinary action, up to and including:

- Summary dismissal.
- Termination of contract.
- Legal prosecution and recovery of losses.

This policy will be communicated to all employees and organisations working on our behalf, displayed at our offices and on our intranet and is available to defined interested parties.

This policy will be reviewed annually or sooner by senior management to ensure its suitability. Where necessary it will be amended, reissued, and communicated to all employees and people working on their behalf.



Rob Lynch
Joint Managing Director

Date; 13/11/2025

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