

Project:	All Lynch Company Operations/Anti-Fraud/Bribery	RA No:	78	Review Date
Operation / Task:	All Area/Anti-Fraud/Bribery	Persons at risk:	All Employees	31/01/2027
Location / Area:	All Depots/Areas	Public at risk:	Yes	
Monitoring Responsibility:	Directors, HSQE Team, Senior Leadership Team., Line Managers			

KEY

S = Severity Rating

- Negligible
- Minor Injury
- Major Injury (RIDDOR)
- Fatality
- Multiple Fatality

L = Likelihood of Occurrence

- Improbable
- Remote 1 – 10%
- Possible 10 – 50%
- Probable 50 – 90%
- Almost certain 90%+

RR = Risk Rating

Severity	5	4	3	2	1
Likelihood	1	2	3	4	5

R Unacceptable risk, plan out or add further controls.
O Acceptable only if no other method viable & with high level controls in place.
Y Acceptable with suitable controls.
G Acceptable, no further action required.

Activity	Hazards/Risks Identified	Risk Rating			Control Measures	Residual Risk			Responsibility
		S	L	RR		S	L	RR	
Anti-Fraud & Bribery	Employee embezzlement or misappropriation of company funds. Falsification of financial records or invoices. Unauthorised access to sensitive information. Cybersecurity threats, such as phishing attacks or data breaches. Improper relationships with suppliers, contractors, or clients. Conflicts of interest among employees or management Inadequate due diligence on third-party intermediaries. Gifts, hospitality, or donations that could be perceived as bribes. Legal repercussions, reputational damage, and regulatory consequences.	4	3	12	<ul style="list-style-type: none"> Regular internal/external audits to restrict and/or identify any employee theft or misappropriation of company assets by accounts/IT. Regular internal/external audits to identify any financial fraud or manipulation of financial records. Enhanced segregation of duties in financial processes. IT dept to restrict any unauthorised access to sensitive data. IT to carry out security tests on any cybersecurity threats (e.g., phishing, data breaches) Implementation of multi-factor authentication for sensitive systems. Anti-bribery policies and procedures to be part of all company inductions and available on company intranet and website to educate employees and stakeholders about anti-fraud and anti-bribery policies and procedures. Due diligence processes for third-party relationships. Strengthened third-party due diligence and monitoring. Employee training on anti-bribery laws and compliance Clear reporting mechanisms for suspicious activities Establish a process for ongoing monitoring and reporting of fraud and bribery risks, detailing how often reports will be generated and who will receive them. Regular reviews and updates by directors/SLT of the risk assessment to adapt to evolving circumstances and emerging risks. Directors/SLT to identify Lynch Plant's specific risks and controls, and involve relevant stakeholders, including legal experts, compliance team, and internal 	4	2	8	Directors Senior Leadership Team

Owner: Head of HSQE	Version: 3	LF263
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RISK ASSESSMENT

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KEY

S = Severity Rating

L = Likelihood of Occurrence

1. Negligible
2. Minor Injury
3. Major Injury (RIDDOR)
4. Fatality
5. Multiple Fatality

RR = Risk Rating

5	5	10	15	20	25	
4	4	8	12	16	20	
3	3	6	9	12	15	
2	2	4	6	8	10	
1	1	2	3	4	5	
		1	2	3	4	5

Likelihood

Risk Rating Legend:

- R** Unacceptable risk, plan out or add further controls.
- O** Acceptable only if no other method viable & with high level controls in place.
- Y** Acceptable with suitable controls.
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Activity	Hazards/Risks Identified	Risk Rating			Control Measures	Residual Risk			Responsibility
		S	L	RR		S	L	RR	
					auditors, to ensure this comprehensive and effective risk assessment is ingrained throughout the business.				

Risk Assessment Prepared By: Paul Lynch **Signature:**  **Date:** 31/01/2026

Risk Assessment Reviewed By: Daniela Rizvan **Signature:**  **Date:** 31/01/2026

