

## Purpose

This policy outlines the Protech Group's (Protech) objectives, responsibilities, and commitments with regards to the prevention, identification, investigation of/into instances or suspected instances of workplace fraud.

## Scope

This process is applicable to all internal and Field/On-Hire Employees of the Protech group, as well as all stakeholders involved in the achievement of Protech strategic goals.

## Objectives

Protech's overarching objective is to eliminate instances of fraud in the workplace. This will be achieved by:

- Identifying areas of the business that have the potential for fraudulent behaviour;
- Ensuring that all employees have an awareness of what is considered fraudulent activity or behaviour at Protech;
- Providing support and coaching to employees on how to respond to potential fraudulent behaviour;
- The establishment and maintenance of system and process controls to mitigate fraud risks;
- The establishment and maintenance of a fraud reporting and investigation mechanism;
- Implementation of review and audit programs to identify historical instances of fraud, and opportunities to strengthen existing systems, and
- Developing a culture valuing integrity and honest behaviour in the workplace.

## Responsibilities

It is the role of all Protech employees and stakeholders to act in accordance with our core values, especially in respect to fraud identification and prevention. All stakeholders are responsible for:

- Reporting any instances of actual or suspected fraud relating to the Protech Group;
- Ensuring that their actions or inactions do not deliberately or inadvertently expose Protech to fraud or increased fraud risks;
- Remaining aware of inherent risks of fraud within specific areas of the business, and
- Promotion of positive behaviours and practices to identify and respond suitably to any instances of fraud.

### The Chief Financial Officer is responsible for:

- Managing the risk assessment process used to identify activities that have the potential for fraudulent behaviour;
- Establishment and maintenance of system and process controls to mitigate fraud risks, and identification of opportunities to strengthen existing systems;
- The establishment and maintenance of a fraud reporting and investigation mechanism, and
- The actions taken once a fraud has been identified.

### The Chief People and Compliance Officer is responsible for:

- Ensuring that all employees have an awareness of what is considered fraudulent activity or behaviour at Protech;
- Providing support and coaching to employees on how to respond to potential fraudulent behaviour, and
- Developing a culture valuing integrity and honest behaviour in the workplace.
- The consequences of fraudulent behaviour.

## Commitment

Protech executives, management, employees, and stakeholders are committed to.

- Complying with all applicable legislation relating workplace fraud;
- Completing all required training developed to assist in the identification and response to fraud;
- Implementing a review and audit process specific to fraud identification and exposure;
- The objective participation in investigations relating to fraud;
- Ensuring that fraud is a standalone element for consideration in Protech's risk management framework, and
- Continually improving systems related to the prevention and management of fraud at Protech.

## Approval

Marc Meili

Managing Director



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