

## **FRAUD POLICY (FRAUD ACT 1995)**

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Pacific Mining Parts also known collectively PMP Group (the “Company”) is committed to maintaining the highest standards of integrity and ethical behaviour in all aspects of its business operations. The Company has a zero-tolerance approach towards fraud, which refers to any deliberate misrepresentation, deceit, or dishonesty committed for personal or financial gain. The Company recognises the importance of preventing fraud and upholding the trust of its stakeholders.

### **SCOPE**

This policy sets forth the minimum expected standards for all entities under the governance of the PMP Group, encompassing their employees, contractors, and stakeholders across all operational locations. In jurisdictions where applicable laws prevail, they supersede the PMP Group Policy.

### **FRAUD PREVENTION POLICY**

The Company strictly prohibits any form of fraudulent activity within the organisation. Fraud includes, but is not limited to, theft, embezzlement, bribery, falsification of records, misappropriation of funds, or any intentional act to deceive or manipulate financial or non-financial information.

### **COMPLIANCE AND REPORTING**

In addition to complying with all integrity-related policies including the Code of Conduct, employees, contractors, suppliers, and stakeholders are expected to adhere to this policy and cooperate with all initiatives aimed at preventing, detecting and responding to fraudulent activities. This includes risk assessments, training and education, audits, reporting and investigations. The Company will establish clear procedures for employees and stakeholders to report suspected or observed fraudulent activities. Employees should report any suspected fraudulent activity to their immediate supervisor or Country Director. The Company will protect the identity of individuals reporting fraud to the fullest extent permitted by law and ensure there is no retaliation against whistleblowers.

### **INVESTIGATION AND RESPONSE**

Upon receiving a report of suspected fraud, the Company will promptly initiate an investigation, which may involve internal or external resources. Investigations will be conducted impartially, confidentially, and in compliance with applicable laws and regulations. The company will take appropriate action based on the findings of the investigation, including disciplinary measures, termination of employment, and recovery of losses, as necessary. If criminal activity is discovered, the Company will cooperate fully with law enforcement authorities.

### **PREVENTION AND CONTROLS**

The Company will implement robust internal controls to prevent and detect fraud. All employees will receive training and awareness programs on fraud prevention, including recognising red flags, reporting procedures, and ethical behaviour. The Company will conduct periodic reviews to monitor compliance with anti-fraud policies and procedures.

## COMPLIANCE WITH LAWS AND REGULATIONS

The Company is committed to complying with all applicable laws, regulations, and industry standards related to fraud prevention in each jurisdiction it operates, where applicable laws prevail, they supersede the PMP Group Policy.

The Company will review and update its fraud prevention policies and procedures to ensure ongoing compliance with changing legal requirements.

By adhering to this Policy and complying with the Company's fraud prevention procedures, The Company aims to maintain a culture of integrity, trust, and transparency throughout its operations.

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