

Document Details			
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<b>Author</b>	Interim CFO (D Craven)	<b>Next Review</b>	August 2026
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<b>Approved by</b>	CEO (M Eburne)	<b>Approval date</b>	30/9/2025

Version history				
Version	Date	Author	Reason for new version	Sections affected
1.1	30/09/2025	Interim CFO (DC)	New Legislation (ECCTA Act 2023)	All

At SRL Traffic At Systems, we are committed to the highest standards of integrity, transparency, and accountability. In line with the Economic Crime and Corporate Transparency Act 2023 (“**ECCTA**”), we maintain a zero-tolerance approach to fraud and are actively implementing proportionate and risk-based procedures to prevent fraudulent activity across our business.

Preventing fraud is not just a legal obligation - it is central to how we do business. We expect all our employees, contractors, agents, and partners to uphold these values and to play their part in protecting the organisation and its stakeholders from fraud.

The Board takes an active role in overseeing our anti-fraud framework and will continue to review and strengthen our controls, training and culture to ensure we meet the standards expected under the ECCTA.

## 1. Introduction

This Policy outlines SRL Traffic Systems’ (the “Company”) commitment to preventing, detecting, and responding to fraud. It incorporates the requirements of the Economic Crime and Corporate Transparency Act 2023 (“**ECCTA**”), specifically the new corporate offence of 'failure to prevent fraud'. The Policy applies to all employees, officers, subsidiaries, contractors, agents, and associated people acting on behalf of the Company.

## 2. Policy Statement

The Company operates a zero-tolerance approach to fraud. We are committed to maintaining the highest standards of integrity and accountability. In accordance with the ECCTA, we will take all reasonable steps to prevent fraud by associated people. Failure to do so may expose the Company to corporate criminal liability.

## 3. Scope

This Policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home workers, casual workers, volunteers, interns, agents, sponsors, or any other person associated with the Company, or any of its subsidiaries or their employees, wherever located.

## 4. Definitions

Fraud includes any act of dishonesty intended to secure an unfair or unlawful gain or to deprive a victim of a legal right. Under the ECCTA, associated person include any individual or entity performing services for or on behalf of the Company, including employees, agents, subsidiaries, and joint venture partners.

## 5. Responsibilities and Risk Assessment

The Company will conduct regular risk fraud assessments, including assessing exposure to fraud that targets UK victims, even where the conduct occurs outside the UK. Senior leadership is responsible for promoting a culture of compliance and integrity. All departments must evaluate and manage fraud risks relevant to their operations.

## 6. Fraud Prevention Procedures

The Company implements proportionate procedures to prevent fraud in accordance with ECCTA guidance. These include due diligence on third parties, training programs for staff, robust internal controls, and oversight mechanisms such as audits and reporting to the Board. Procedures will be tailored based on risk assessments.

## 7. Reporting and Whistleblowing

Suspected fraud must be reported immediately through established internal channels or anonymously via the whistleblowing hotline. All reports will be investigated promptly and confidentially, and appropriate disciplinary or legal action will be taken.

## 8. Disciplinary Action

Employees or associated person found to have committed fraud, or to have failed to prevent fraud where required, may be subject to disciplinary action, up to and including dismissal or termination of contract, and may also be reported to law enforcement.

## 9. Governance and Review

This Policy is reviewed annually by the board of directors or upon significant changes in legislation, business structure, or fraud risk profile. Responsibility for implementation lies with the CFO.

**This Policy Statement is reviewed annually.**

Mark Eburne  
**Chief Executive Officer**

Dated: 30<sup>th</sup> September 2025