ANTI-BRIBERY SATEMENT

At Enviro Trees, we have a responsibility to put reasonable fraud prevention procedures as part of our business strategy through our Senior leadership team, our operations, and the national network of suppliers.

We recognize that our business activity can greatly contribute to eliminating fraud in our network. It is our leadership responsibility to both improve fraud prevention through the way we run our business and to influence others.

Below are the Six Principles for Fraud Prevention our company will undertake

1. Top-Level Commitment
Senior management, including the board of directors and partners, must demonstrate a clear commitment to preventing fraud and fostering an anti-fraud culture where such activity is unacceptable.

Actionable steps:
Communicate and endorse the Enviro Trees stance on fraud prevention through mission statements and policies.

- Ensure clear governance, with designated responsibilities for managing fraud prevention measures, risk assessment, and whistleblowing procedures.
- Allocate reasonable and proportionate resources (budget, staff, technology) for the fraud prevention plan and related training.
- Lead by example and encourage an open culture where staff feel empowered to speak up about concerns.

2. Risk Assessment
Enviro Trees must regularly assess and document the nature and extent of their exposure to the risk of "associated people" (employees, agents, subsidiaries, etc.) committing fraud for the Enviro Trees benefit.

Actionable steps:

- Identify potential "associated persons" and the circumstances under which they might commit fraud (using the "fraud triangle" of opportunity, motive, and rationalisation).
- Consider internal factors (e.g., weak controls, financial pressures, staff churn) and external factors (e.g., sector-specific risks, emerging technologies like AI).
- Document the assessment and keep it under regular review, with the frequency determined by the Enviro Trees specific risks.

3. Proportionate Risk-Based Prevention Procedures
The implemented procedures should be proportionate to the identified fraud risks and the nature, scale, and complexity of the Enviro Trees activities.

Actionable steps:

- Develop a tailored fraud prevention plan rather than relying on generic templates.
- Integrate existing compliance, financial reporting, and other regulatory controls where relevant, but conduct a gap analysis to ensure all fraud risks under the Act are covered.
- Implement specific controls to reduce the opportunity and motive for fraud, such as clear disciplinary measures and appropriate contractual clauses for associated persons.

4. Due Diligence

Enviro Trees must apply due diligence procedures to persons who perform services for or on their behalf, the depth of which should be proportionate to the assessed risk.

Actionable steps:

- Conduct appropriate screening and vetting for employees and third parties, such as agents and contractors.
- In a supply chain, incorporate fraud prevention terms and conditions into contracts with direct counterparties and encourage them to adopt a similar approach with subsequent parties in the chain.

5. Communication (Including Training)

Fraud prevention policies must be clearly communicated throughout the organisation, and staff/associated persons should receive regular, relevant training.

Actionable steps:

- Provide mandatory training on the nature of the offence, the Enviro Trees policies, and the available whistleblowing channels.
- Ensure all staff know how to report concerns and are protected when doing so.
- Consider publicising the outcomes of investigations and the sanctions imposed to act as a deterrent.

6. Monitoring and Review

The effectiveness of fraud prevention procedures should be regularly monitored and reviewed and adapted to respond to changes in internal or external risks.

Actionable steps:

- Use fraud detection measures like data analytics and internal audits.
- Establish clear procedures for investigating suspected fraud, defining who authorises investigations and how results are reported.
- Ensure the risk assessment is kept up-to-date and triggers an earlier review if significant external factors (e.g., an emergency scenario, change in regulation) arise.

Peter Dubiez - CEO

20th August 2025