

Bribery, Fraud and Malpractice

D2-UK-BMS-POL-014

21/01/2026

Document Control Sheet and Version History

Version	Date	Owner	Comments
1.0	14/01/2025	Ben Sandover	Reformatted and renumbered for new doc library
2.0	21/01/2026	Patricia Rogers	Annual review. Update to section 4 review. Addition of Section 3 reporting and whistleblowing, Section 5 records and section 6 appendices and documents. Added document reference numbers for other relevant documents.

Version	Prepared by	Approved by
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1. Policy Statement

D2 Global understand the prevalence of bribery, fraud and malpractice in the commercial environment and the negative impact it could have on the company, its employees, and clients.

We do not condone and will not tolerate fraud or malpractice in any way, shape, or form.

D2 Global requires all staff at all times to act honestly and with integrity and to safeguard the resources for which they are responsible. Fraud is an ever-present threat to these resources and hence must be a concern to all members of staff. The purpose of this statement is to set out responsibilities with regard to the prevention of fraud.

The Bribery Act 2010 describes those actions as: theft, deception, bribery, forgery, corruption, false accounting, and conspiracy to commit these offences. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation, or causing loss to another party.

2. Commitment

D2 Global will strive to:

- Develop and maintain effective controls to prevent fraud.
- Carry out vigorous and prompt investigations if fraud occurs.
- Take appropriate legal and/or disciplinary action against perpetrators of fraud.
- Take disciplinary action against supervisors where supervisory failures have contributed to the commission of the fraud.
- Ensure training on this policy is provided for all workers and our zero-tolerance approach to bribery and corruption will, where appropriate, be communicated to clients, suppliers, contractors and business partners

All staff will be responsible for:

- Identifying the risks to which systems and procedures are exposed.
- Developing and maintaining effective controls to prevent and detect fraud.
- Ensuring that controls are being complied with.

Individual members of staff are responsible for:

- Acting with propriety in the use of official resources and in the handling and use of corporate funds whether they are involved with cash or payments systems, receipts or dealing with contractors or suppliers.

- Reporting details immediately to the CEO or Managing Directors if they suspect that a fraud has been committed or see any suspicious acts or events.

Any instances of suspected bribery, fraud or malpractice reported may be made with full anonymity and in the strictest of confidence. Any reports will be recorded, investigated and if necessary, acted upon in line with the company's misconduct procedure and UK law.

3. Reporting and Whistleblowing

Employees should report concerns through their line manager, HR representative or CEO

Reports will be treated confidentially and investigated promptly.

Retaliation against whistleblowers is strictly prohibited.

4. Review

This policy is reviewed at least every year to ensure it remains effective, relevant, and appropriate to our organisation, and reflects legislative requirements, or earlier if:

Audit results demonstrate that the procedure failed to deliver the required outcomes.

There are changes in associated legislation.

5. Records

Records of incidents and investigations will be held in the HR restricted SharePoint site in accordance with the provisions of the data protection legislation. All records on this site will have restricted access to ensure confidentiality.

All documentation and records generated are retained and managed in accordance with the Business Document Management Policy D2-GLB-QMS-POL-00001

6. Appendices/Document Reference

D2-UK-BMS-FRM-321- Anti Bribery Risk Assessment

D2-UK-BMS-PRO-021 - Anti-Bribery and Corruption