



Fraud Control Policy- ISO 37003

Metlen Energy & Metals plc and its subsidiaries (METLEN) is committed to implementing a comprehensive Fraud Control Management System (FCMS), in accordance with the international standard ISO 37003:2025, with the aim to prevent, early detect and effective respond to fraud incidents.

Purpose

This policy defines METLEN's framework of principles and guidelines for managing fraud risks, ensuring integrity and transparency.

Commitments

- Comply with all relevant legislative, regulatory and contractual obligations.
- Provide a framework for setting and monitoring fraud control objectives.
- Implement robust prevention, detection and response mechanisms against all forms of fraud.
- Cultivate a culture of integrity through training, awareness and participation of all employees and partners.
- Continuously improve the Fraud Control Management System to respond to new threats, technological developments and social expectations.
- Support transparent reporting procedures (Speak Up) and protect those who report suspicions or incidents of fraud in good faith.
- Inform all stakeholders of the company's commitment to fraud.

Consequences of non-conformity

- Civil & Criminal penalties for individuals and for the company, disciplinary sanctions for staff.
- Termination of cooperation with external partners.

Approval

This Policy is approved by the Board of Directors of METLEN Energy & Metals PLC and is reviewed annually to ensure that it remains appropriate and effective.