

## Anti-fraud Policy:

### Definition

Fraud is the act of deliberate deception, misstatement or omission, usually for the purpose of personal gain, to the loss or damage of another party. This may include the distortion, suppression or falsification of financial records.

### Policy

The Associated British Foods (ABF) group regards actual or attempted fraud against group businesses very seriously, and its policy is to:

- take all appropriate measures, including the group's whistleblowing policy, to deter fraud;
- maintain necessary procedures to prevent and detect fraud;
- encourage employees to report immediately any suspicion of fraud to the group's Director of Financial Control, Company Secretary or Head of Corporate Security;
- investigate vigorously all instances of suspected fraud;
- report all suspected frauds to the appropriate authorities, with the intention of pursuing criminal prosecution and/or civil litigation;
- assist the police and other law enforcement bodies in the investigation and prosecution of suspected fraudsters;
- recover from fraudsters any assets wrongfully obtained;
- make clear that all employees have a responsibility for fraud prevention and detection; and
- communicate the group Anti-fraud Policy to all employees via induction programmes, handbooks, etc.