

Policy Name	Anti-Fraud
Policy Type	Group Policy
Document Number	SKtes-GRPCOM-COM- 003

1. POLICY STATEMENT

- 1.1. SK tes is committed to preventing, detecting, investigating and responding to all forms of fraud.
- 1.2. Any fraudulent activity will result in disciplinary action, up to and including dismissal, and may lead to legal prosecution.
- 1.3. Employees are expected to report suspicious activities through the appropriate channels or as stated in this policy.

2. POLICY

- 2.1. Employees must always demonstrate honesty and integrity in performing their duties and carrying out their responsibilities.
- 2.2. Employees are strictly forbidden from engaging in any behaviour that is fraudulent, deceptive, dishonest, or unethical while performing their duties. Such actions often amount to criminal offenses in many jurisdictions and may result in severe legal penalties upon conviction.
- 2.3. Fraud is commonly understood to encompass actions such as deception, cheating, forgery, bribery, corruption, theft, embezzlement, misappropriation, extortion, conspiracy, false statements, withholding important information, and collusion.
- 2.4. Employees are strongly encouraged to seek guidance from the Compliance and Audit Department.
- 2.5. Management (including HODs and Line Managers) is responsible for developing and maintaining effective internal controls to prevent fraud and to ensure if fraud does occur, it will be promptly detected.
- 2.6. The Compliance and Audit Department has the primary responsibility for the investigation of any acts that are suspected of being fraudulent. The investigation, where or as appropriate, shall be assisted by personnel from the relevant department affected by the act and / or Departments (such as Legal, HR, IT, Finance etc.) may be requested for their technical opinion.



3. OTHERS

3.1. Employees can contact the Compliance and Audit Department for guidance or report:

complianceandaudit.global@sktes.com

3.2. Alternatively, including non-employees, anonymous reports can be raised using this link:

<https://www.sktes.com/ethics>