



# SMART 5 Consulting Limited

## Anti-Fraud Policy

t: +44(0) 20 3686 6135

m: +44(0) 780 944 9726 [Syed]

w: <https://www.smart5.co.uk>

e: [syed@smart5.co.uk](mailto:syed@smart5.co.uk), [info@smart5.co.uk](mailto:info@smart5.co.uk)

# List of Data Subprocessors

## 1. Purpose

The purpose of this Anti-Fraud Policy is to articulate Smart 5 Consulting Limited's commitment to preventing, detecting, and responding to fraud. This policy outlines the responsibilities of employees, management, and other stakeholders in preventing and addressing fraudulent activities.

## 2. Scope

This policy applies to all employees, consultants, contractors, vendors, and other parties associated with Smart 5 Consulting Limited.

## 3. Definition of Fraud

Fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Examples include, but are not limited to:

- Embezzlement
- Forgery or alteration of documents
- Misappropriation of assets
- Financial statement fraud
- Bribery and corruption
- Theft

## 4. Policy Statement

Smart 5 Consulting Limited has a zero-tolerance approach to fraud and is committed to:

- Promoting an ethical culture
- Implementing controls to prevent and detect fraud
- Encouraging employees to report any suspicious activities
- Protecting whistleblowers from retaliation
- Investigating all allegations of fraud thoroughly

## 5. Responsibilities

Management:



Establish and maintain an internal control system to prevent and detect fraud.

Promote an ethical work environment.

Respond to allegations of fraud promptly and effectively.

Employees:

Act with integrity and honesty in all dealings.

Report any suspicions of fraud to management or through designated reporting channels.

Cooperate with investigations.

## 6. Reporting Fraud

Any employee or stakeholder who suspects fraud should report their concerns immediately.

Reports can be made to:

Direct Supervisor

Human Resources Department

Internal Audit Department

Designated Whistleblower Hotline

## 7. Investigation Process

All reports of suspected fraud will be taken seriously and investigated promptly. The investigation process will include:

An initial assessment to determine the validity of the report.

A detailed investigation conducted by the Internal Audit Department or an appointed external investigator.

Confidentiality will be maintained to the extent possible.

Appropriate actions will be taken based on the findings of the investigation.

## 8. Disciplinary Actions

Employees found to have committed fraud will face disciplinary action, up to and including termination of employment, and legal action where applicable. Contractors, vendors, and other parties found to have committed fraud may face termination of contracts and legal action.

## 9. Whistleblower Protection

Smart 5 Consulting Limited is committed to protecting whistleblowers who report fraudulent activities in good faith. Retaliation against whistleblowers will not be tolerated and will result in disciplinary action.

## 10. Training and Awareness

Regular training sessions will be conducted to ensure that all employees are aware of this Anti-Fraud Policy and understand their role in preventing and detecting fraud.

## 11. Review and Monitoring

This policy will be reviewed annually and updated as necessary to ensure its effectiveness. Internal controls and anti-fraud measures will be monitored continuously.

## Acknowledgement

I, Syed Abdul Quader Quadri, have read and understood the Smart 5 Consulting Limited Anti-Fraud Policy. I agree to comply with this policy and understand the consequences of any violation.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

