

Fraud

Policy

Introduction

Failure to spot or to address fraud can result in substantial loss, undermine our reputation and lead to investigations, fines and penalties for Harbour Energy.

What is fraud?

Fraud is deception with the intent to obtain a financial gain. Fraud is unethical and illegal.

Spotting fraud risk

The following are examples of fraudulent activities that we should all look out for:

- Knowingly generating or settling false or inflated invoices
- Manipulating financial or accounting records by not disclosing material information
- Destroying or altering company records
- Falsification or duplication of expenses claims
- Fraudulent use of corporate credit cards
- Falsification of a CV to influence a hiring decision
- Backdating documents

Who does this Policy apply to?

This Policy applies to all employees, officers and members of our Board. We expect contractors and their employees to act in a way that is consistent with the Fraud Policy.

What is our commitment?

We are committed to preventing all fraud which could put Harbour Energy at financial or reputational risk. For further details of how Harbour Energy addresses fraud risks, please refer to the Fraud Standard.

Speak Up

To raise a concern, you should first speak to your line manager. However, where the matter is more serious, or you feel that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, we would urge you to use Safecall to report your concern. For further details, please refer to the Harbour Energy Code of Conduct and the Whistleblowing Procedure.

Linda Z Cook
CEO Harbour Energy Plc
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