

Centrica Anti-Fraud, Anti-Bribery & Corruption Statement

General

At Centrica plc and its subsidiaries ('Centrica'), we are committed to operating lawfully, ethically and with integrity in all business activities. As part of this commitment, Centrica will not tolerate any form of fraud, bribery or corruption in our business or in those we do business with.

For the purposes of this statement, fraud includes any act involving deception (whether executed or attempted) which results in (or could result in):

- An illegal loss for Centrica or an individual, whether directly or indirectly; or
- An illegal benefit for Centrica or an individual, whether directly or indirectly.

Corruption is the abuse of entrusted power for private gain. Bribery is a form of corruption that involves the offering, giving, requesting or receiving of some kind of personal advantage or benefit, often through gifts or hospitality, as an inducement for a person to act illegally, unethically or in breach of trust.

Fraud, bribery or corruption against, or for the benefit of Centrica, can be committed either internally by employees or externally by customers, vendors, or other third parties.

[Our Purpose](#) is to 'energise a greener fairer future', which, alongside [Our Code](#), makes clear our commitment to honesty and integrity in all business activity. Centrica would rather walk away from a business opportunity than be involved in any activity that is dishonest, improper, or could be perceived to be a bribe. We consider that taking a firm stance against improper behaviour protects our commercial interests and maintains our reputation and the confidence of our customers and business partners. We expect all employees, temporary staff, contractors, counterparties, agents and others associated with Centrica to adopt a zero-tolerance approach to all forms of fraudulent conduct, bribery and corruption. Where breaches are found to have occurred, we will take the appropriate action, which may include ending a business relationship.

Centrica mitigates fraud and bribery risks by adhering to a control framework, underpinned by robust financial crime policies and procedures, and maintaining an awareness of higher risk activities to help identify areas of potential concern. All our businesses and subsidiaries have adopted this approach, documenting their risk-based controls and procedures accordingly, and we expect our partners to do the same.

Speak-Up

Centrica operates with transparency and encourages its employees to report improper behaviour or suspicions of impropriety. We are committed to protecting those who raise

concerns in good faith and do not tolerate any form of retaliation against colleagues who report possible or actual breaches of [Our Code](#). Concerns can be reported directly to managers, or via Centrica's independent and confidential reporting [hotline](#) (which can also be used by our partners).

Countering the Specific Risks of Fraud, Bribery & Corruption

At Centrica, all forms of fraud, bribery and corruption, including 'facilitation payments', are strictly prohibited. Our approach to these risks is based on our financial crime risk management framework, bearing in mind our size and the nature of our business, which incorporates the following activity:

1. Risk Assessment

Business-level risk assessments are undertaken on a systematic, periodic basis, to obtain an overview of the key areas of fraud, bribery and corruption risk within ongoing operations. This enables attention and efforts to be focussed on those business activities and relationships which hold the highest risk and provides a basis for implementing specific controls, or restructuring activities to eliminate risks, and supports continuous improvement.

2. Communication and Training

Centrica's stance on financial crime, including fraud, bribery and corruption, is communicated to employees through internal policies and standards. Additionally, all Centrica employees receive regular general and role-specific training on their responsibilities related to financial crime prevention, with appropriate training also provided to contractors. Centrica's Code of Conduct training, titled 'Our Code', is shared with all employees and is expected to be adhered to. Our Code states we do not tolerate fraud or bribery and includes our commitment to the prevention, detection and investigation of both.

3. Tone from the Top

This statement is endorsed by Centrica's senior executives and board members, and we encourage a similar commitment by our business partners. Managers of all levels are aware of and are expected to clearly communicate Centrica's zero-tolerance stance, along with all relevant procedures, to their direct reports, to create a sound ethical culture and demonstrate top-level commitment.

4. Due diligence

We conduct risk-based and proportionate due diligence on all in-scope third parties, to identify and manage any fraud, bribery and corruption risks, at the time the business relationship commences and periodically during the lifecycle of the relationship, including where a material change of circumstances requires a review earlier than planned. We retain records of all due diligence conducted.

5. Monitoring and Review

We monitor the adequacy and effectiveness of our financial crime prevention procedures and escalate material weaknesses to the appropriate internal risk and controls forum and/or Internal Audit.

6. Proportionate Prevention Procedures and Controls

Centrica operates financial crime prevention procedures based on reducing the opportunity, motive and rationalisation for dishonest or improper behaviour, using both preventative and detective control activities.

Examples of our fraud preventative controls include:

- Segregation of duties, to ensure the same person cannot raise and approve transactions or external disclosures, including non-financial disclosures;
- Authorisation of transactions, such as expenses or refunds;
- Generation and review of exception reports;
- Reconciliations;
- Access controls to systems that contain sensitive data;
- Four-eyes review of information being submitted or reported.

Bribery and Corruption prevention procedures include:

- Restrictions on the giving of gifts or hospitality to Government or Foreign Public Officials;
- A prohibition on gifts or hospitality that are disproportionate to the underlying business rationale or could be perceived as an inducement or reward for preferential treatment;
- Restrictions on the payment of charitable or political donations;
- Prescribed thresholds for the recording of gifts and hospitality, within our Group Gifts & Hospitality Register;
- Risk-based due diligence in relation to all intermediaries, clients and counterparties;
- A prohibition on the use of 'facilitation payments', unless refusal to pay puts one of our people in harm's way.

Centrica regularly participates in relevant financial crime professional forums to align with current developments and best practices across the sector.



Raj Roy
General Counsel & Company Secretary

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