



Anti-Facilitation of Tax Evasion Policy

(Criminal Finances Act 2017)

POLICY STATEMENT

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

We will uphold all laws relevant to countering tax evasion in all the areas in which we operate, including the Criminal Finances Act 2017.

ABOUT THIS POLICY

The purpose of this policy is to:

set out our responsibilities, and of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion; and

provide information and guidance to those working for us on how to recognise and avoid tax evasion.

As an employer, if we fail to prevent our employees, workers, agents, or service providers facilitating tax evasion, we can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to our reputation. We therefore take our legal responsibilities seriously.

We have identified that there is tax evasion, and/or facilitation of tax evasion risks for our business as notified to our staff from time to time. To address those risks, we have ensured that all workers and employees are paid subject to PAYE in all cases.

In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

This policy does not form part of any employee's or worker's contract of employment or engagement, and we may amend it at any time.

WHO MUST COMPLY WITH THIS POLICY?



This policy applies to all persons working for us or any Group Company or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

WHO IS RESPONSIBLE FOR THIS POLICY?

The board of directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The compliance manager has primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in preventing the facilitation of tax evasion.

Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

You are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the compliance manager.

WHAT IS TAX EVASION FACILITATION?

For the purposes of this policy:

Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign tax evasion means evading tax in a foreign country if conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and

Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling, or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an “associated person” to that body. For the offence to

be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

Tax evasion is different from tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

In this policy, all references to tax include national insurance contributions (and their equivalents in any non-UK area).

WHAT YOU MUST NOT DO

It is not acceptable for you (or someone on your behalf) to:

- engage in any form of facilitating tax evasion or foreign tax evasion.
- aid, abet, counsel, or procure the commission of a tax evasion offence or foreign tax evasion offence by another person.
- fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy.
- engage in any other activity that might lead to a breach of this policy; or
- threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

YOUR RESPONSIBILITIES

You must ensure that you read, understand, and comply with this policy.

The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify the compliance manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if an employee or supplier asks to be paid into an offshore bank account, without good reason, or a supplier asks to be paid in cash, indicating that this will mean the payment is not subject to VAT. Further “red flags” that may indicate potential tax evasion or foreign tax evasion are set out in Clause 12.

HOW TO RAISE A CONCERN

You are encouraged to raise concerns about any issue or suspicion of tax evasion or foreign tax evasion at the earliest possible stage.

If you become aware of any fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, whether in respect to UK tax or tax in a foreign country, you must notify your manager or report it in accordance with our Whistleblowing Policy as soon as possible.

If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with your manager as soon as possible. You should note that the corporate offence is only committed where you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. If you do not take any such action, then the offence will not be made out. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or “turning a blind eye” to suspicious activity could amount to criminal facilitation of tax evasion.

PROTECTION

Individuals who raise concerns or report another’s wrongdoing, are sometimes worried about repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment because of:

- refusing to take part in, be concerned in, or facilitate tax evasion or foreign tax evasion by another person.
- refusing to aid, abet, counsel, or procure the commission of a tax evasion offence or a foreign tax evasion offence by another person; or
- reporting in good faith their suspicion that an actual or potential tax evasion offence or foreign tax evasion offence has taken place or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the compliance manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which can be found in your employment or engagement contract.

TRAINING AND COMMUNICATION

Training on this policy forms part of the induction process for all individuals who work for us, and regular training will be provided, as necessary. Such training may form part of wider financial crime detection and prevention training.

Our zero-tolerance approach to tax evasion and foreign tax evasion must be communicated to all suppliers, contractors, and business partners at the outset of our business relationship with them and as appropriate after that.

BREACHES OF THIS POLICY

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

POTENTIAL RISK SCENARIOS: “RED FLAGS”

The following is a list of possible red flags that may arise during you working for us and which may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only.

- If you encounter any of these red flags while working for us, you must report them promptly to your manager or to the compliance manager or using the procedure set out in the whistleblowing policy;
- you become aware, in the course of your work, that a third party has made or intends to make a false statement relating to tax, has failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction), has delivered or intends to deliver a false document relating to tax, or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority;
- you become aware, in the course of your work, that a third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK area) or failed to account for VAT.
- a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- you become aware, in the course of your work, that a third party working for us as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions.
- a supplier or other subcontractor is paid gross when they should have been paid net, under a scheme such as the Construction Industry Scheme.



a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.

a third party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly.

a third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.

you receive an invoice from a third party that is non-standard or customised.

a third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated.

you notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided; and

a third party requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to us.

Wilson Muigai
Company Director

30th August 2025