



## ANTI-TAX EVASION POLICY

This document sets out the Company rules in relation to identifying and preventing tax evasion, in accordance with the Criminal Finances Act 2017.

The consequences for breaching the Criminal Finances Act are severe and include unlimited financial penalties, confiscation orders, serious crime prevention orders, regulatory issues and reputational damage.

**We will not tolerate the facilitation of tax evasion in any form or circumstance.**

Compliance with the Company's Anti-Tax Evasion Policy is regarded as part of our employees' contract of employment. If an employee fails for any reason to follow the rules set out in this document this may result in disciplinary action being taken which is likely to result in their dismissal.

Compliance with the Company's Anti-Tax Evasion Policy is expected of any persons who perform or will perform services for or on behalf of the business. Failure to comply is likely to result in the suspension of any work or service, pending investigation, which may ultimately lead to the withdrawal of any agreement between the parties.


We use an informal risk assessment approach to identify the risk of facilitation of tax evasion by our associated persons and have established reasonable and proportionate prevention processes to identify and mitigate our tax evasion facilitation risks, of which this policy is a part.

We aim to identify through our risk assessment if employees, agents and those who provide services for us or on our behalf and have motive, opportunity and means to criminally facilitate tax evasion, and the measures and due diligence needed to implement to prevent or minimise this risk.

In proportion to the level of risk we have determined, such measures include:

- Clauses in contracts with employees and external contractors requiring them not to engage in facilitating tax evasion, and to report their concerns.
- Awareness training for relevant employees on recognising and preventing financial crime.
- Raising awareness of how to access confidential whistleblowing services.
- Sourcing from and working with reputable established businesses within the United Kingdom.
- Carrying out due diligence financial and other checks on new suppliers, contractors and clients prior to orders being placed.
- Regular reviews of our commercial relationships as part of existing contract and supplier reviews.
- Regular monitoring of processes, from both internal and external parties.

This Statement represents our commitment to zero tolerance of the facilitation of tax evasion in any form or circumstance and will be reviewed annually to ensure its continued relevance and adequacy.

Signed:   
Position: Managing Director  
Date: 30/10/2025  
Review Date: 30/10/2026