

## Prevention of tax evasion policy

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### Policy

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We are committed to preventing persons associated with the Company from engaging in the criminal facilitation of tax evasion.

A tax evasion offence is defined as an offence of cheating the public revenue or any offence consisting of being knowingly concerned in or taking steps with a view to the fraudulent evasion of tax (which is defined widely to include all taxes and national insurance contributions).

We have a zero-tolerance policy to tax evasion or the facilitation of tax evasion.

We expect the same high standards from all our contractors, suppliers, business partners and employees.

The prevention, detection and reporting of tax evasion or the facilitation of tax evasion is the responsibility of all our staff.

You must notify your line manager as soon as possible if you are aware of or have suspicions regarding tax evasion or the facilitation of tax evasion by any persons associated with the Company. We aim to encourage openness and will support anyone who raises genuine concerns in good faith even if they turn out to be mistaken. If you do not feel comfortable reporting your suspicions to your line manager, you are encouraged to use our whistleblowing hotline.

Our zero tolerance to tax evasion or the facilitation of tax evasion must be communicated to all suppliers at the outset of our business relationship with them and reinforced thereafter.

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 persons associated with the company if they breach this policy.

You are also referred to the following company policies:

- Bribery and corruption
  - Relationships with agents/third parties
  - Conflicts of interest
  - Recognising potential misconduct
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