

CRIMINAL FINANCES ACT 2017 POLICY

“Our zero tolerance to tax evasion and facilitation of tax evasion”

Tax evasion is a serious criminal offence and increases the costs and compliance burdens of all taxpayers.

As an Organisation, we have a zero tolerance to any activity carried out by anyone in our business that results in evasion of tax or involves the facilitation of the evasion of tax by any person.

It does not matter whether the taxes are UK taxes or taxes due to any overseas fiscal authority.

We will not work with any third party (including those who contract with us or otherwise provide services to us) who does not have a similar policy.

If in any doubt please consult the your manager, F. D. or CEO alternatively, use the Whistle blowing procedure as stipulated in the Employee Handbook.

Further information can be found in our corporate criminal Offences ('CCO') Internal Policy and our Employee Code of behaviour relating to tax evasion.