Anti-Facilitation of Tax Evasion Policy

Centura Group Limited and its subsidiaries ("Centura Group" or "we") are committed to conducting all business honestly, fairly, and with integrity. We take a zero-tolerance approach to the facilitation of tax evasion, whether under UK law or any foreign jurisdiction. We expect all employees, contractors, consultants, and partners to uphold the highest standards of conduct and compliance with applicable laws, including the Criminal Finances Act 2017.

Purpose

This policy outlines the responsibilities of Centura Group and all associated persons in preventing the criminal facilitation of tax evasion. It provides guidance on recognising, avoiding, and reporting any potential tax evasion activities.

This policy is reviewed annually and monitored for compliance by line managers and supervisors. If you have any concerns or questions, please contact your line manager. This policy does not form part of any employment contract and may be amended at any time.

Scope

This policy applies to all employees, contractors, consultants, agency workers, agents, and any other individuals or entities acting on behalf of Centura Group ("you"). It also extends to all third parties we engage with, including clients, subcontractors and suppliers.

Defining Tax Evasion

- **Tax evasion means:** the offence of cheating the public revenue or fraudulently evading tax in the UK **and is a criminal offence.** The offence requires an element of fraud, which means there must be deliberate action or omission with dishonest intent. The individual may or may not try to take steps to disguise or misrepresent what they are doing. The person is aware that tax is due and deliberately does not pay it;
- **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.

Legal Framework

Under the Criminal Finances Act 2017, Centura Group can be held criminally liable if any associated person facilitates tax evasion, even if the company itself was unaware of the conduct. Penalties can include unlimited fines, loss of business opportunities, and reputational damage.

Tax evasion is distinct from lawful tax avoidance or tax planning. Avoidance involves legitimate arrangements within the law to minimise tax liability.

Our Commitments

Centura Group commits to the following principles:

- Conduct business fairly, honestly, and transparently.
- Refuse to provide or receive services where there is knowledge or suspicion of fraudulent tax activity.
- Maintain robust systems to identify and prevent the facilitation of tax evasion.
- Ensure all third parties adopt equivalent standards of compliance.

Prohibited Conduct

You must not:

- Engage in or facilitate tax evasion or foreign tax evasion.
- Aid, abet, or conceal any such offence.
- Fail to report requests or suspicious activity related to tax evasion.
- Retaliate against anyone who raises concerns or refuses to participate in tax evasion.

Responsibilities

Everyone working with or for Centura Group is responsible for preventing, detecting, and reporting tax evasion. You must read, understand, and comply with this policy. Report any actual or suspected breach immediately to your line manager Appendix 1 lists a number of risk scenarios, however this list is not exhaustive.

Third Parties and Due Diligence

Centura Group carefully selects and monitors all third parties to ensure they do not engage in tax evasion. Due diligence and risk assessments must be completed before engagement. Higher-risk third parties will be reviewed more frequently.

Record Keeping

Accurate and transparent record keeping is essential. You must never create false or misleading documents, approve off-the-books transactions, or submit false claims. All financial records must truthfully represent the nature of the transactions.

Reporting Concerns

If you suspect tax evasion or are asked to assist in such activities, report it immediately to your line manager

Protection for Whistleblowers

Centura Group supports individuals who report genuine concerns in good faith, even if mistaken. Retaliation or detrimental treatment against whistleblowers will not be tolerated. Please refer to our whistleblowing policy for further details. Employees who believe they have been victimised should follow the Grievance Policy.

Training and Communication

Training on this policy forms part of the induction process and will be refreshed periodically. Those in higher-risk roles may receive additional training. Our zero-tolerance stance must be communicated clearly to all business partners and suppliers.

Consequences of Breach

Breaching this policy may result in disciplinary action, including dismissal for gross misconduct, and referral to law enforcement where appropriate. Non-compliance by external parties may result in termination of contracts.

Signed

A P Rimoldi

Group Chief Executive

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Appendix 1 – Potential Risk scenarios

Potential warning signs of tax evasion include:

- You become aware, during the course of your work, that a third party has made or intends to make a false tax statement, failed to disclose income or gains, or failed to register with HMRC.
- You become aware, during the course of your work, that a third party has deliberately failed to register for VAT or to account for VAT.
- A third party refuses or fails to confirm compliance with this policy, or declines to include wording addressing the facilitation of tax evasion in any agreement with us.
- A third party to whom we have provided services asks us to alter the description of those services on an invoice in a way that appears intended to conceal the true nature of the work performed.
- A third party insists on using side letters, refuses to record agreed terms in writing, or requests that contracts or documents be backdated.
- You notice that an invoice we have received includes a commission or fee that appears disproportionately high or low relative to the service provided.
- A third party requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is unfamiliar to us or not typically used.
- The remuneration proposed for a third party is significantly above market rates or not justified by the scope of work undertaken.
- A third party refuses to sign a formal commission or fee agreement, or declines to provide an invoice or receipt for a payment made.
- A third party requests that payments be made:
  • in cash;
  • to or through another entity;
  • to a bank account located in a different country from where the services are performed;
  • to a foreign bank account;
  • in a currency other than the local currency; or
  • in advance of the services being performed.

Please note this list is not exhaustive