Public			
Document Ref	Anti-facilitation of Tax Evasion Policy	Date of Issue	30-04-2023
Document Name	Anti-facilitation of Tax Evasion Policy	Revision Date	25-09-2026
Author	Compliance	Review Date	25-09-2026
File Location	SharePoint	Next Review Date	25-09-2027

Anti-facilitation of Tax Evasion Policy

Introduction

Integrity and transparency are of utmost importance to the Erith Group and we conduct our business to the highest legal and ethical standards. We are aware of the laws in place relating to tax evasion, including the Criminal Finances Act 2017, and we take our responsibilities seriously. We understand that failure to prevent the facilitation of tax evasion, whether committed by Erith Group employees or by third parties acting for or on behalf of the Erith Group, renders the Company liable to criminal sanctions including an unlimited fine.

This policy applies to our entire workforce and also those who work on behalf of us or provide services to our organisation including employees, directors, workers including agency workers, volunteers, contractors, consultants and any other party with whom the Company does business.

Tax evasion

Tax evasion is the practice of using illegal methods to avoid paying tax. It involves deliberate and dishonest conduct and is not the same as tax avoidance. It frequently involves contrived, artificial transactions that serve no purpose other than to reduce tax liability.

The following non-exhaustive list contains indicators of tax evasion:

- requests for cash payment.
- overly complex payment mechanisms.
- transactions involving overly complex supply chains.
- transactions involving private banking facilities.
- incomplete or non-standard invoices or other records relating to the payment of tax.
- making false statements in relation to the payment of tax or failure to register with relevant bodies tasked with ensuring tax compliance.
- failure to register for VAT.
- any individual or supplier asking to be paid gross when they should be paid net.

Policy

Tax evasion and facilitating the evasion of tax are criminal offences. Both acts will damage our reputation and the confidence of our customers, suppliers and business partners.

The Company will not be party to tax evasion or the facilitation of tax evasion of any form. We take a zero-tolerance approach to the facilitation of tax evasion and are committed to:

- rejecting the facilitation of tax evasion and
- not recommending the services of others who do not have reasonable prevention procedures in place.

Individual responsibilities

It is strictly prohibited for any employee or person working on our behalf or in connection with us to take part in any activity, directly or indirectly, relating to tax evasion or the facilitation of tax evasion.

You must not:

- undertake any action which facilitates tax evasion, or
- aid or abet any action of tax evasion.

We will provide awareness and training in respect of this policy across the business.

You are required to report any behaviour which reasonably leads you to believe that tax evasion or the facilitation of tax evasion is occurring in any way which is connected to the Company.

Where we have reason to believe that you have breached any obligation under this policy, action will be taken which is appropriate to our relationship with you. This includes the instigation of a disciplinary procedure, or the termination of our contractual arrangement with you.

Speaking Up

If you, as an employee or person working on our behalf, suspect any wrongdoing has occurred under this policy, even if you are not personally involved, you are expected to report this to the Erith Group Compliance Manager. This can be done in person, by telephone, via email to compliance@erith.com, via the SharePoint Compliance Portal or also anonymously in writing, sent under cover of private and confidential to the Erith Group Compliance Manager, Erith Group 100 Wood Street, London. EC2V-7AN.

Signed for and on behalf of the Executive Board



Steven Darsey
Company Chairman
25/09/2026