

Tax Evasion Policy Statement

Specialist Ground Engineering Ltd are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

We take a zero- tolerance approach to tax evasion and implement and enforce effective systems to counter tax evasion facilitation.

Our management ensures that any identified risks, and procedures to mitigate against them are communicated down the business chain and to relevant third parties to ensure that they are embedded and understood.

This policy does not form part of any employee's contract of employment, and we may amend it at any time.

Who must comply with this policy?

This policy applies to all persons working for us or on behalf of Specialist Ground Engineering Ltd in any capacity.

Who is responsible for the policy?

The Board of Directors has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The Managing Director has primary and day-to-day responsibility for implementing this policy and providing the necessary financial controls required by the Company.

Your Responsibilities

You must ensure that you read, understand and comply with this policy. The prevention, detection and reporting of tax evasion are the responsibility of everyone. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

How to Raise a Concern

We encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

You must notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. A deliberate failure to report suspected tax evasion, or "turning a blind eye" to suspicious activity, could amount to criminal facilitation of tax evasion.

Training

Training on this policy forms part of the induction process for all individuals who work for us, and regular training will be provided as necessary.

Breaches of this Policy

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 immediately, without notice, with other individuals and organisations working on our behalf if they breach this policy.

Potential Risk Scenarios: “Red Flags”

The following is a list of possible red flags that may arise while you work for us and which may raise concerns related to tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these red flags while working for us, you must report them promptly to your manager:

- the customer or supplier refuses or fails to confirm that it will comply with our additional due diligence checks.
- the customer or supplier operates or is resident in a country where tax evasion is more prevalent.
- the customer or supplier has unusual invoicing or documentation practices for example invoicing a different company to the one receiving the service.
- the customer or supplier requests for payments to be:
 - made in cash.
 - paid to or through another entity.
 - paid to bank accounts in another country.
 - paid in another currency; or
 - paid in advance where that is not accepted practice for that to occur.

Definitions

- **Tax evasion** means the offence of cheating the public revenue or fraudulently evading UK tax and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.
- **Tax evasion facilitation** means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax 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.

Signed:..........

Date:27/12/25.....

Name:.....Brian Heron.....

Position: Managing Director

On behalf of Specialist Ground Engineering Limited