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## Policy Purpose

The purpose of this policy is to communicate Level Five Supplies Ltd's approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

A criminal offence is committed under this legislation where an associated person of Level Five Supplies Ltd (such as an employee, supplier, contractor or agent) deliberately and dishonestly facilitates a taxpayer evading tax, and Level Five Supplies Ltd has not put in place reasonable preventative procedures.

## Key principles

The following basic principles are applied by Level Five Supplies Ltd:

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with Level Five Supplies Ltd from facilitating tax evasion. Our key procedures comprise:
  - Obtaining self-assessment questionnaires and signed Code of Conduct from suppliers that they have reasonable prevention procedures in place;
  - Providing training to all employees and being clear about the consequences if a person associated with Level Five Supplies Ltd facilitates tax evasion;
  - Providing transparent facilitation for reporting wrongdoing and providing protection for Whistleblowers;
  - Operating existing, and implementing new, procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement with Risk Assessments considered by Top Management, HR Department, Operations Department and Finance Department;
  - CCO Compliance is discussed as an agenda point at Management Review Meetings and any updates to new procedures are actioned, risk assessments updated and continued Supplier monitoring
- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion;

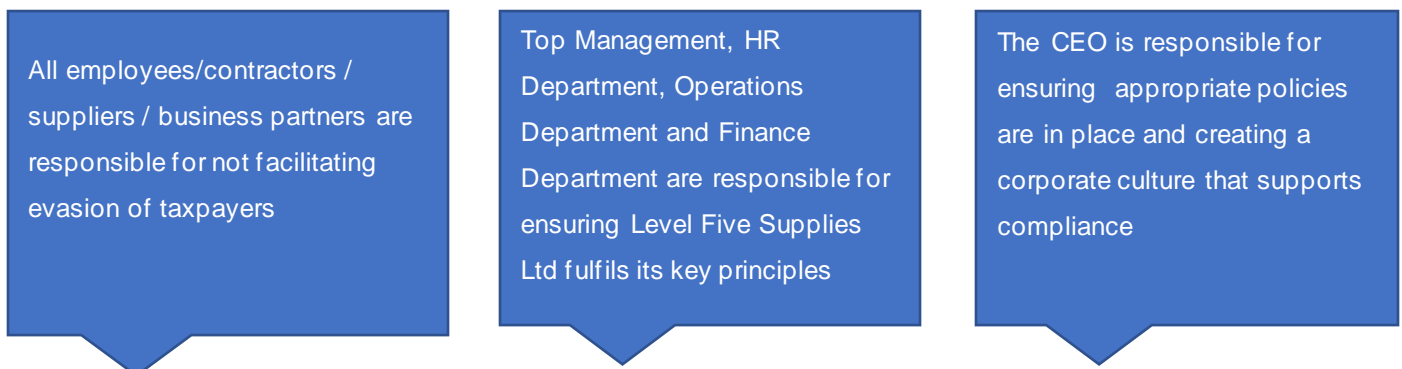
- Where internal audits indicate a person associated with Level Five Supplies Ltd has facilitated tax evasion, they will be reported to the authorities and Level Five Supplies Ltd will fully support prosecution to the fullest extent of the law;
- Not to use suppliers or the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

### Who this policy applies to

This policy applies to all persons associated with Level Five Supplies Ltd, including for employees, suppliers, contractors, agents, and any person acting on behalf of Level Five Supplies Ltd.

### Responsibilities

All persons associated with Level Five Supplies Ltd are responsible for adhering to this policy.



### When to speak up

As an employee you commit to:

- Complying with this policy
- Reporting any concerns

If you have a concern about any issues relating to our CCO compliance, performance or management arrangements, or you have a question about this policy you can speak to the policy owner or any of the following:



### Related Policies:

- Anti-Corruption and Bribery Policy
- Corporate Social Responsibility
- Whistleblowing Policy
- Anti-Slavery Policy
- Employee Code of Conduct Policy
- Security Incident Management Policy

### Useful references

Criminal Finances Act 2017, Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion

**Alex Lawrence-Berkeley**

**CEO**

**Level Five Supplies Ltd**

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