

ANTI-FACILITATION OF TAX EVASION POLICY

1. INTRODUCTION

1.1 It is **Moveero & Autostructures UK**'s (referred to in this policy as “we”, “our” and “us”) policy to conduct business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion anywhere in the world. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate. We implement, enforce and monitor effective systems and controls to counter and prevent the facilitation of tax evasion.

1.2 If you have any questions about this policy or your responsibilities under it, please contact the Compliance Manager.

2. WHO MUST COMPLY WITH THIS POLICY?

2.1 This policy applies to all persons working for us and our subsidiary companies in any capacity, including employees at all levels, directors, officers, temporary workers, agency workers, seconded workers, interns, agents, contractors, external consultants, third-party representatives and business partners, or any other person associated with us, wherever located.

3. WHAT IS FACILITATION OF TAX EVASION?

3.1 Under the Criminal Finances Act 2017 (“the Act”), it is a criminal offence for a corporate entity to fail to prevent the facilitation of tax evasion (whether in relation to UK tax or foreign taxes). For the offence to occur an “associated person” providing services for and on behalf of **Moveero & Autostructures UK** must deliberately and dishonestly take action to facilitate criminal tax evasion by a taxpayer. The definition of “associated person” is broad and includes, but is not limited to, those listed in clause 2.1 of this policy. If **Moveero & Autostructures UK** were found guilty of this criminal offence, they would receive a criminal conviction and would be subject to an unlimited fine, confiscation orders and significant reputational damage.

3.2 The facilitation of tax evasion 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 already a criminal offence for the individual involved, where it is done deliberately and dishonestly under existing law. Convictions of the tax evader and/or facilitator are not required for a successful prosecution to be brought against **Moveero & Autostructures UK** for the failure to prevent the facilitation of tax evasion under the Act.

3.3 **Moveero & Autostructures UK** will be guilty of an offence under the Act if:

- a. There is criminal tax evasion by a taxpayer (either an individual or legal entity) under the existing criminal law.
- b. An associated person of **Moveero & Autostructures UK** has criminally facilitated that tax evasion; and

- c. **Moveero & Autostructures UK** failed to prevent its associated person from committing the criminal facilitation.

3.4 The only defence available to **Moveero & Autostructures UK** under the Act is that it had “reasonable procedures” in place to prevent the facilitation of tax evasion. As such it is imperative that all those listed in clause 2.1 are aware of and comply with this policy.

4. YOUR RESPONSIBILITIES

4.1 You must ensure that you read, understand and comply with this policy.

4.2 The prevention, detection and reporting of tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

4.3 You must notify your line manager, the Compliance Manager or a more Senior Manager as soon as possible if you believe or suspect that a contravention of this policy has occurred, or may occur in the future

5. WHAT YOU MUST NOT DO

5.1 It is not acceptable for you (or for you to instruct someone on your behalf) to:

- a. engage in any form of facilitation of tax evasion (whether in the UK or abroad).
- b. aid, abet, counsel or procure the commission of a tax evasion offence by another person.
- c. fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax, or any suspected fraudulent evasion of tax by another person, in accordance with this policy; or
- d. threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence, or who has raised concerns under this policy.

6. PROTECTION

6.1 Individuals who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

6.2 We are committed to ensuring no one suffers any detrimental treatment as a result of:

- a. refusing to take part in the facilitation of tax evasion or foreign tax evasion by another person; and/or
- b. reporting in good faith their suspicion that an actual breach of this policy or offence has taken place or may take place in the future.

6.3 Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your line manager or more senior manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally.

7. TRAINING AND COMMUNICATION

7.1 Training on this policy forms part of the employee on boarding process.

7.2 Our zero-tolerance approach to tax evasion and foreign tax evasion must be communicated to all agents, contractors, external consultants, third-party representatives and business partners at the outset of our business relationship with them and periodically thereafter. [

8. BREACHES OF THIS POLICY

8.1 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct.

8.2 We may terminate our relationship with other individuals and organisations working for us or on our behalf if they breach this policy.

Date: 2nd August 2023