

Anti-Tax Evasion Policy

1. Policy Statement

The Guardtech Group is committed to conducting all aspects of its business in an honest and ethical manner. The Company has a zero-tolerance approach to all forms of tax evasion, whether carried out by employees, agents, or business partners. We are committed to complying with the Criminal Finances Act 2017 and all relevant tax laws and regulations.

2. Purpose

The purpose of this policy is to:

- Prevent the facilitation of tax evasion by any associated person.
- Establish clear guidance on identifying and mitigating tax evasion risks.
- Ensure that all employees and associated persons understand their responsibilities in relation to the prevention of tax evasion and the facilitation thereof.

3. Scope

This policy applies to:

- All employees, directors, officers, consultants, contractors, temporary workers, volunteers, interns, and any other person associated with Guardtech, including third-party service providers and agents.
- All jurisdictions in which Guardtech operates.

4. Definition of Tax Evasion and Facilitation

- **Tax Evasion:** The illegal non-payment or under-payment of taxes, usually by deliberately misrepresenting or concealing the true state of financial affairs.
- **Facilitation of Tax Evasion:** A criminal offence under the Criminal Finances Act 2017, where a person or company deliberately and dishonestly assists another in evading taxes.

5. Responsibilities

All employees and associated persons must:

- Not engage in any form of facilitating tax evasion.
- Report any suspicion of tax evasion or facilitation to their Line Manager immediately.
- Complete all required training and comply with internal procedures designed to prevent tax evasion.

Managers and senior staff must ensure:

- Appropriate due diligence is conducted on third parties and clients.
- Effective systems and controls are in place to mitigate the risk of tax evasion.

6. Procedures

To prevent the risk of tax evasion facilitation, the Company will:

- Conduct due diligence on customers, suppliers, and business partners.
- Maintain accurate and transparent financial records.
- Implement staff training on anti-tax evasion measures.
- Include anti-tax evasion clauses in contracts with third parties.
- Regularly review and audit internal controls and procedures.

7. Reporting Concerns

Concerns about potential tax evasion or facilitation must be reported without delay to your Line Manager. Reports will be treated confidentially and investigated promptly.

8. Consequences of Breach

Any employee or associated person found to have facilitated tax evasion will face disciplinary action, which may include dismissal, and may also be subject to criminal prosecution. Guardtech may also face significant reputational damage and financial penalties.

9. Training and Communication

Guardtech will provide ongoing training to ensure awareness and understanding of this policy. This policy will be communicated to all employees and made available to all associated persons.

10. Monitoring and Review

The Board of Directors will monitor the effectiveness of this policy regularly and make improvements where necessary. This policy will be reviewed annually and updated in response to changes in legislation or business practices.

Signed: 

Date: 01/09/25

Name: Raymond Wheeler

Position: Founder