



Ryland Communications Ltd

Anti-Facilitation Of Tax Evasion Policy

Approved by: Lisa Settle

Job Role: Director

Signed: *Lisa Settle*

Date:

This policy must be reviewed by the following date: Feb 14, 2027

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Anti-Facilitation Of Tax Evasion Policy

Ryland Communications Ltd conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation. We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017. We are committed to the following principles:

- We will carry out business fairly, honestly and openly.
- We will not provide services or sell to parties where we know or suspect that the services or the items sold will be misused or abused by a customer for the purposes of fraudulent tax evasion.
- We will not buy services or goods from any supplier where we know or reasonably suspect them not to be properly declaring their income and any relevant tax and duties in connection with those activities.
- Any colleague found to be in breach of these principles will face disciplinary action up to and including dismissal.
- No colleague will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale or purchase of services and goods where they reasonably suspect or know tax evasion to be taking place. Our clear policy is not to engage in transactions where tax evasion is present or suspected to be present, even if it may result in us losing business.
- We expect our agents and others who represent us also to commit to these principles.
- We are committed to a programme to counter the risk of our being involved in the facilitation of tax evasion.

What is Tax Evasion Facilitation?

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.

Foreign tax evasion means evading tax in a foreign country, provided that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud 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 (whether UK tax or tax in a foreign country) 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.

Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an "associated person" to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct.

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Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

In this policy, all references to tax include national insurance contributions.

Who must comply with this policy?

This policy applies to all persons working for Ryland Communications Ltd or on our behalf in any capacity, including employees at all levels, directors, managers, agency workers, seconded workers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

What You Must Not Do

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

- engage in any form of facilitating tax evasion or foreign tax evasion;
- aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- fail to report promptly any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;
- engage in any other activity that might lead to a breach of this policy; or
- 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.

Your Responsibilities

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

The prevention, detection and reporting of tax evasion and foreign 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.

You must notify the Company Secretary as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if an employee or supplier asks to be paid into an offshore bank account, without good reason, or a supplier asks to be paid in cash, indicating that this will mean the payment is not subject to VAT. Further “red flags” that may indicate potential tax evasion or foreign tax evasion is set out below.

Risk Assessment

It is important that we only work with business partners and Joint Venture Partners who we believe will not engage in tax evasion or its facilitation. Before entering into a Joint Venture, due diligence should be conducted. A risk assessment will be conducted first to determine the appropriate level of due diligence.

Proportionality of risk based preventative procedures

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Ryland Communications Ltd recognise that reasonable procedures will be proportionate to the risk a relevant body faces of persons associated with it committing tax evasion facilitation offences. This will depend on the nature, scale and complexity of the relevant body's activities. We recognise that the reasonableness of prevention procedures should take account of the level of control and supervision we are able to exercise over a particular person acting on our behalf, and the proximity of the person to the relevant body. The new offences do not require relevant bodies to undertake excessively burdensome procedures in order to eradicate all risk, but they do demand more than mere lip-service to preventing the criminal facilitation of tax evasion.

Potential Risk Scenarios

The following is a list of possible scenarios that may arise during the course our activities which may raise concerns related to tax evasion or foreign 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 the Company Director or using the procedure set out in the Whistleblowing Policy:

- A third party has made or intends to make a false statement relating to tax, has failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction), has delivered or intends to deliver a false document relating to tax, or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority.
- A third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT.
- A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- A third party working for Ryland Communications Ltd as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions.
- A supplier or other subcontractor is paid gross when they should have been paid net, under a scheme such as the Construction Industry Scheme.
- A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business.
- A third party to whom Ryland Communications Ltd have provided services requests that their invoice is addressed to a different entity, where services were not provided to such entity directly.
- A third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.
- A third party invoice appears to be non-standard or customised.
- A third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated.
- Being invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided.
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us.

Top level commitment

Lisa Settle has overall responsibility for ensuring this policy complies with Ryland Communications Ltd legal and ethical obligations. Lisa Settle has overall responsibility for ensuring that all persons who work for or on behalf of

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Ryland Communications Ltd comply with the policy.

Managers have primary and day-to-day responsibility for implementing this policy, ensuring that all employees are given adequate and regular training on it, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in preventing the facilitation of tax evasion.

Managers at all levels are responsible for ensuring those reporting to them understand and comply with this policy. Comments on the policy and suggestions on ways in which it might be improved are welcome. Comments, suggestions and queries should be addressed to the Company Director.

Due diligence

Ryland Communications Ltd due diligence checks include the following:

- Making it a condition of doing business with us that they will act diligently to account for any taxes owed.
- Undertaking additional checks on their ownership structure or on where their business is managed.
- Asking them to prove they are registered for tax.
- When we buy or sell goods or products, undertaking appropriate checks to ensure that tax has been paid.
- Any other procedures we consider to be reasonable.

Communication & Training

An explanation of this policy forms part of the induction process for all individuals who work for us, and training will be provided on it periodically. Our zero-tolerance approach to tax evasion and foreign tax evasion will be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate after that.

Monitoring and review

Ryland Communications Ltd are committed to establishing and maintaining an effective system for monitoring compliance with this policy.

Monitoring of Business Partners risk scenarios - Colleagues should look out for risk scenarios. Any such instances should be reported immediately. Higher risk Business Partners will be reviewed for compliance periodically and lower risk Business Partners will be reviewed not less than every 3 years. We will carry out appropriate periodic audits. Due diligence gathered will be sampled during audits. Ryland Communications Ltd will keep a record of all their Business Partners and any due diligence conducted.

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