

ANTI-TAX EVASION POLICY STATEMENT

Stanway Interiors Limited has a statement of our stance on tax evasion based upon the Criminal Finances Act 2017. It is our policy to conduct all business dealings in an honest and ethical manner. This statement governs all business dealings and the conduct of all persons or organisations who are appointed to act on our behalf. We request all our employees and all who have, or seek to have, a business relationship with Stanway Interiors Limited to familiarise themselves with our anti-tax evasion policy statement and to act at all times in a way which is consistent with our anti-tax evasion policy statement. Stanway Interiors Limited has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any other nation.

Employees and Associates of the Company must not undertake any transactions which:

- cause the Company to commit a tax evasion offence; or
- facilitate a tax evasion offence by a third party who is not an associate of the Company.

The Directors of the Company have overall responsibility for ensuring that this policy complies with our legal obligations, and our employees and associates comply with it. This policy is adopted by the Company. It may be varied or withdrawn at any time, in the Company's absolute discretion. Employees in leadership positions are responsible for ensuring that those reporting to them understand and comply with this policy and are given adequate and regular training on it through the use of the Organisation's Toolbox Talks and issuing of this policy. 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. At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented. This policy applies to all persons working for the Company or any subsidiary company or on our behalf in any capacity, including employees at all levels, contractors, external consultants, third-party representatives, clients, suppliers or any other person associated with us, wherever they may be located.

Tax Evasion is defined as, "*illegal methods used by people or companies to reduce the tax they pay*" (Cambridge Dictionary Online, (2020) <https://dictionary.cambridge.org/dictionary/english/tax-evasion>). This is effectively 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 acts or omissions with dishonest intent. Foreign Tax Evasion means evading tax in a foreign country, provided that the 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 that there must be deliberate acts or omissions 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. Tax means all forms of taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

It is not acceptable for team members associates 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
- Fail to promptly report any request or demand from any third party to facilitate Tax Evasion
- Threaten or retaliate against another individual who has refused to commit a Tax Evasion offence

How to raise a concern

Our employees have a responsibility to take reasonable action to prevent harm to Stanway Interiors Limited and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act 2017 and the tax laws will not be tolerated. All personnel are responsible for properly following our policies and procedures. These should ensure that all taxes are properly paid. If anyone is ever asked by anyone either inside or outside our company to go outside our standard procedures, this should be reported without delay, as someone may be attempting to evade tax.