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## Anti-Tax Evasion Policy

### Purpose

This policy establishes H Sivyer Transport Ltd.'s commitment to preventing the facilitation of tax evasion and ensuring compliance with the Criminal Finances Act 2017.

### Scope

This policy applies to all employees, contractors, suppliers, and business partners of H Sivyer Transport Ltd.

### Policy Statement

H Sivyer Transport Ltd. strictly prohibits all forms of tax evasion and the facilitation of tax evasion. We maintain a zero-tolerance approach to any acts that would contravene applicable tax laws.

### Key Definitions

- **Tax Evasion:** Illegal practices to evade paying taxes owed.
- **Facilitation of Tax Evasion:** Assisting or enabling others to evade taxes unlawfully.

### Responsibilities

- The **Board of Directors** is responsible for oversight and ensuring compliance with this policy.
- **Managers** must ensure employees understand and adhere to the policy.
- **All employees** are required to report any suspicions of tax evasion or its facilitation.

### Prevention Measures

1. **Due Diligence:** Conduct thorough checks on suppliers, contractors, and business partners.
2. **Training:** Provide regular training to employees on recognizing and preventing tax evasion.
3. **Monitoring:** Maintain robust financial controls and regularly audit transactions.

### Reporting and Escalation

Suspicions of tax evasion must be reported to the Compliance Officer. Reports can be made confidentially and without fear of retaliation.



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### **Consequences of Non-Compliance**

H Sivyer Transport Ltd. will take disciplinary action against employees found facilitating tax evasion, up to and including dismissal. Breaches by contractors or suppliers may result in termination of contracts.

### **Review and Updates**

This policy will be reviewed annually or following significant regulatory changes.

Approved by: **Rob Walsh**

Position in the company: **Managing Director**

Date: **19<sup>th</sup> December 2024**

Signature:

Next Review Date: **18<sup>th</sup> December 2025**