

Anti-Tax Evasion Policy

(Incorporating the Criminal Finances Act 2017)

Introduction

Kilmac Ltd have implemented a statement of our corporate value on anti-facilitation of tax evasion in line with the Criminal Finances Act 2017. It is our policy to conduct all of our business dealings in an honest and ethical manner. This policy directs all of our corporate dealings and the actions of all persons or organisations whom we appoint to act on our behalf. It is important that all Kilmac employees and all of those who have a working business relationship with Kilmac Ltd or any member of our organisation, familiarise themselves with our anti-tax evasion policy and act in a way which is consistent with our policy.

Policy

Kilmac Ltd has a zero-tolerance approach to all forms of tax evasion, under the law of any country. Employees and those associated with the organisation must not undertake any transactions which:

- 1) Cause the company to commit a tax evasion offence; or
- 2) Facilitate a tax evasion offence by a third party who has no association with the company

Kilmac Ltd are fully committed to acting professionally, fairly and with full integrity relating to our business dealings. We actively enforce systems to which we aim to counter tax evasion facilitation. At all times, business should be conducted in a manner such that the opportunity for tax evasion is prevented.

Who must comply with this policy?

The policy applies to all persons working for the company, including employees at all levels, directors, associates, agency workers, volunteers, apprentices, contractors, external consultants, spouses or any other person associated with us in whatever location.

Who is the responsible for this policy?

The board of directors of the organisation have overall responsibility for ensuring that this policy complies with our legal obligations and that our employees and other known parties comply with it. This policy is fully adopted by the company. It may be varied or withdrawn at any time, in the company's discretion. Kilmac employees in leadership positions are responsible for ensuring that the policy is communicated and relevant training is given on it.

What do we mean by the facilitation of tax evasion?

For the purposes of the policy:

Tax Evasion - an offence of cheating the public revenue or fraudulently evading UK tax. The offence requires an element of fraud, which means there must be a deliberate action or omission with dishonest intent.

Tax Evasion Facilitation – Knowingly concerned in the fraudulent evasion of tax. Tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly.

What team members and associates must not do:

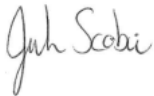
Kilmac employees and those connected to the organisation must always adhere to this anti-tax evasion policy.

It is not acceptable for team members and those related to the firm to:

- A) Engage in any form of facilitating tax evasion or overseas tax evasion.
- B) Aid any form of tax evasion
- C) Fail to promptly report the request/demand to facilitate tax evasion
- D) Engage in any activity that may breach this policy
- E) Threaten any individual who refused to commit tax evasion.
- F) Any other offence under UK law consisting of being knowingly concerned, or taking steps with a view, to fraudulently evade tax.

How to raise a concern related to possible tax evasion:

Our employees have a responsibility to take reasonable action to prevent harm to Kilmac Ltd and we hold our employees accountable for their actions. Any actions that breach the Criminal Finances Act 2017 brings harm to Kilmac Ltd and will not be tolerated. You are responsible for properly following the Kilmac Ltd policies and procedures. All associated parties of Kilmac should ensure all taxes are paid. If you are ever asked to breach this procedure, then this should be reported to the relevant authority immediately.

A handwritten signature in cursive script that reads 'Julie Scobie'.

Julie Scobie
Financial Director
2nd May 2023