

## **ANTI-FACILITATION OF TAX EVASION POLICY**

**Purpose:** Patrolsec Ltd is dedicated to conducting business ethically, responsibly, and in full compliance with all tax laws and regulations. We are firmly committed to preventing any facilitation of tax evasion within our organization or by associated persons, both in the UK and overseas. This policy outlines our approach to preventing and prohibiting the facilitation of tax evasion as required by relevant legal standards.

**Scope:** This policy applies to all employees, directors, temporary workers, consultants, contractors, agents, and subsidiaries acting for or on behalf of Patrolsec Ltd ("associated persons") within the UK and overseas. It is the responsibility of all employees and associated persons to assist in the prevention, detection, and reporting of any activities that might facilitate tax evasion.

### **Principles:**

- Patrolsec Ltd does not condone or tolerate any form of tax evasion or facilitation of tax evasion.
- We are committed to thoroughly investigating any suspicions of tax evasion or facilitation of tax evasion and will take appropriate actions against those involved.
- All financial transactions and dealings related to tax will be conducted with the highest levels of integrity, transparency, and adherence to the law.

### **Prevention of Tax Evasion:**

- Patrolsec Ltd will maintain robust due diligence procedures to ensure that it does not knowingly engage with any individuals or organizations involved in tax evasion.
- We will conduct comprehensive risk assessments in areas that present a higher risk of tax evasion and put measures in place to mitigate those risks.
- Employees and associated persons will be required to follow our tax policies and procedures, which include full compliance with tax laws and reporting of any suspicious activities related to tax evasion.

### **Detection and Reporting:**

- Patrolsec Ltd encourages all employees and associated persons to report any suspicions of tax evasion or facilitation of tax evasion through the appropriate channels provided by the organization.
- Any reports will be thoroughly and promptly investigated, and confidentiality will be maintained during this process.

**Disciplinary Action:**

- Any breach of this policy may be considered gross misconduct and will be taken seriously by the company. Disciplinary action may be taken in line with the company's Disciplinary Policy and Procedure, including possible summary dismissal.
- The company may also report any suspected tax evasion or facilitation of tax evasion to the relevant authorities for prosecution.

The Managing Director shall review this policy annually or following significant changes.

*M. Naeem*

Patrolsec Ltd.

Review date: 12/10/23