

ENGINEERED SYSTEMS (ELECTRICAL) LTD
Unit 1 Waterside Industrial Park, Waterside Road,
Leeds, LS10 1RW

FACILITATION OF TAX EVASION POLICY

PURPOSE:

ENGINEERED SYSTEMS (ELECTRICAL) LTD are fully aware that it is a criminal offence for anyone to evade paying tax of any kind, and for helping someone to do so. Any individual found to be guilty of this could be subject to criminal proceedings under existing legislation.

SCOPE:

As a company ENGINEERED SYSTEMS (ELECTRICAL) LTD are fully committed to conducting all administrative and commercial operations in a law-abiding and ethical manner. ENGINEERED SYSTEMS (ELECTRICAL) LTD will never knowingly seek to facilitate tax evasion or criminal acts by its employees or subcontractors. This policy sets out the responsibilities of ENGINEERED SYSTEMS (ELECTRICAL) LTD and those who work for us in whatever role, for upholding and promoting our policy on the criminal facilitation of tax evasion.

CONTROL MEASURES:

We have assessed our processes and procedures to identify risk and ensure that all appropriate steps are taken to prevent the facilitation of tax evasion. As part of this we will maintain and regularly review a register of possible risks and detail the controls to mitigate those risks, and any further actions required to improve those controls. In some situations, it may be unreasonable to expect prevention procedures where the risks have been fully assessed and the risks are considered to be extremely low, and the costs of implementing prevention procedures are disproportionate or cost-prohibitive in relation to the negligible risks faced.

Employees & Subcontractors are required to abide by this and other related policies at all times. Failure to do so may result in disciplinary action. Employees & Subcontractors should never give false or misleading information in relation to the employment status of themselves or others. They should never assist any supplier or subcontractor with providing false or misleading information that may result in them not having tax deducted from their payments.

Employees & Subcontractors who are concerned that someone associated with our organization is facilitating tax evasion or assisting a party to do so should immediately contact a Director/Senior Partner/Nominated Responsible Person. The Nominated Responsible Person is Michael Keith.

Employee contracts contain terms requiring them not to engage in facilitating tax evasion and to report any concerns immediately.

Reporting a suspected case of facilitation of Tax Evasion can be done anonymously by using the company suggestion box.

We ensure pay and bonus policy/structures encourage reporting and discourage the pursuit of profit to the point of condoning tax evasion.

CONSEQUENCES OF NON-COMPLIANCE:

If tax evasion is found at any place of production, we require the supplier or other business we work with to implement a corrective action plan within a suitable time limit. Where we find that our suppliers or other companies that we work with have breached this policy, committed repeat violations or failed to take corrective action within a suitable time limit, may lead to termination of any working agreement or contract with them.

The consequences for employees committing an offence are very serious. As well as criminal proceedings, any employee in breach of this policy shall be relieved of their duties.

Signed by the executive responsible for Compliance:



Michael Keith
Managing Director
Date: 28th August 2025