

Anti-Facilitation of Tax Evasion Policy

Top things to takeaway



Zero Tolerance Policy

No facilitation of tax evasion permitted.



Legal Compliance Required

Complies with Criminal Finances Act 2017.



Everyone Is Responsible

Applies to all employees and associates.



High-Risk Areas Managed

Covers payments, payroll, VAT activities.



Speak Up Immediately

Report concerns promptly to Compliance Team.



Consequences For Breaches

Disciplinary action enforced for violations.

Proprietary Notice

Information contained in the document is accurate to the best of Node4's knowledge at the time of publication and is required to be treated as confidential at all times. Information presented herein may not be used, copied, disclosed, reproduced, or transferred to any other document by the recipient, in whole or in part, without the prior written authorisation from a Node4 authorised representative.

Version control and ownership

Policy owner: Kate Lincoln

Version no	Date	What changed	Changed by	Approver
1.0	06/02/2023	Approved version	Vicky Withey	Andy Gilbert
1.1	12/08/2024	Annual review	Eddie Adams	Kate Lincoln
1.2	12/03/2025	Rebrand	Eddie Adams	Kate Lincoln
1.3	15/04/2026	Rebrand	Eddie Adams	n/a

What is this policy for?

This policy sets out Node4 Limited's commitment to preventing the facilitation of tax evasion, in accordance with the UK Corporate Criminal Offence provisions in Part 3 of the Criminal Finances Act 2017. It explains the standards of behaviour expected of all associated persons, the governance arrangements for oversight, key risk areas, and the actions required to identify concerns and report suspected breaches promptly to the Compliance Team.

Who is this policy for?

This policy applies to all employees of Node4 Limited and to all other persons associated with Node4 (including anyone performing services for or on behalf of Node4, whether employed by Node4 or acting as a representative of the organisation). It also applies to subsidiaries and to those acting on our behalf in the areas where there is a risk of tax evasion (including accounts payable and receivable, payment of contractors and suppliers, payroll, and VAT accounting and coding).

Contents

Top things to takeaway	1
Proprietary Notice	2
Version control and ownership	2
What is this policy for?	2
Who is this policy for?	2
Contents	3
Introduction	4
Statement	4
Accountability and Governance	4
Employee Responsibilities	4
Training and Communication	5
Risk Assessment	5
Commitment to Anti-facilitation of Tax Evasion	5

Introduction

In Accordance with HMRC UK Corporate Criminal Tax Offences (Part 3 of the Criminal Finances Act 2017), Node4 Limited is firmly committed to conducting its operational activities in an entirely transparent, fair and honest manner. Node4 Limited shall act with integrity and in compliance with the applicable law and regulations.

This policy is communicated to all employees and associated persons and shall illustrate and clarify the commitment made by Node4 Limited to ensure that the policy is strictly adhered to.

Associated persons shall mean any person performing services for or on behalf of Node4 Limited, whether employed by or acting as a representative of the organisation.

Policy adherence is designed to maintain reciprocal confidence and preserve the reputation of the organisation and its 'associated persons' thereby ensuring that services or goods provided by or taken from Node4 Limited are entirely free from evasion of UK and foreign tax.

This policy summarises the procedures of Node4 Limited and its subsidiaries and parent company to ensure that all associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

Statement

Tax evasion, fraud and attempts to facilitate such actions are not the ethos of Node4. We expect everyone who works with our company to fully comply with their tax obligations. We will not tolerate, permit or allow any person associated with us to engage in the facilitation of tax evasion.

Node4 is committed to complying in full with all the tax laws by paying the right amount of tax at the correct time in the respective countries in which we operate.

Accountability and Governance

The Board of Node4 has approved this policy and our commitment to no tolerance of tax evasion or its facilitation. The Compliance Team is responsible for the monitoring of compliance with this policy, and this is supported by its senior management.

Employee Responsibilities

Employees have the responsibility to take reasonable action to prevent harm to Node4, and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act and the tax laws of wherever we operate brings harm to the company, and associated companies will not be tolerated.

You are responsible for following Node4 policies and procedures properly. If you are ever asked by anyone either inside or outside of the company to behave outside our standard procedures, this should be reported without delay to the Compliance Team. No employee

will suffer demotion, penalty or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.

Training and Communication

Employees must familiarise themselves with this policy and ensure that they have the appropriate level of knowledge for their specific roles. All employees must take into account tax evasion focused communications from senior management and be aware of the latest internal communications regarding the prevention of tax evasion.

Risk Assessment

Node4's Risk Assessment covers the categories of business operations we are involved in where there is a risk of tax evasion. Risk areas are Accounts Payable, Accounts Receivable, Payment of Contractors, Payment of Suppliers, Payroll, VAT accounting and VAT coding.

Commitment to Anti-facilitation of Tax Evasion

Node4 is committed to the following principles:

- Our relations with our clients are built on honesty, integrity, mutual trust and a commitment to professionalism.
- Our clients expect us to give the best possible advice and work in their best possible interest.
- Tax evasion goes against the ethos of our company.
- We firmly believe that any action which would breach tax laws or the Criminal Finances Act is not in the best interests of our clients.
- We do not condone or support tax evasion, and we will not facilitate, give advice or in any way assist our clients in committing tax evasion.
- We will never buy any product or service from any supplier where it is known or suspected that any aspect of the transaction is being misused, abused or otherwise corrupted for the purpose of tax evasion.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- Our company will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.