

**Arran Isle Limited and its Subsidiary Companies (“Arran Isle”)
Anti-Facilitation of Tax Evasion - Corporate Criminal Offences (“CCO”) Policy Statement**

Introduction

Tax evasion deprives Governments of revenues needed to provide vital public services. Arran Isle is committed to ensuring that it meets its legal obligations regarding all forms of taxation in each geographic region in which it operates. It will only work with customers, suppliers, other business partners, employees and contractors who similarly comply.

The following policy will counter the risk of our being involved in the facilitation of tax evasion and clarifies our expectations of those who work with or for the Group to comply with their tax obligations.

The Group will not tolerate, permit, or allow any individual or enterprise with which it interacts, to facilitate tax evasion or tax fraud anywhere in the world.

This policy supports and expands on the Arran Isle’s Code of Business Conduct and should be read in conjunction with this Code.

Policy

Arran Isle is committed to the following principles:

- To carry out business fairly, honestly and openly in every part of our Group worldwide;
- To never sell goods or provide services where it is known or suspected that any aspect of the transaction may be being misused or abused by a customer for the purposes of fraudulent tax evasion;
- To never buy goods or services from any supplier where it is known or suspected that that any aspect of the transaction may be improperly declared in order to fraudulently evade any relevant tax and duties in connection with those activities;
- To immediately terminate any agreement or trading relationship as soon as Arran Isle learn of or suspect that fraudulent tax evasion may be taking place;
- To decline any business opportunity where there is any suspicion that any aspect of it may involve fraudulent evasion of tax or duties by any party to that transaction;
- To avoid doing business with others who do not also commit to holding these same standards in respect of their staff and other business partners;
- Any employee found to be in breach of our policy will face disciplinary action; and
- No employee will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale or purchase of goods or services where they suspect or know tax evasion to be taking place.

Employees’ Responsibilities

A relationship of trust exists between the Group and each of its employees. The employee bears a fiduciary responsibility to take reasonable action to prevent harm to his/her employer. Employees are accountable for their actions and omissions.

An employee who has any concerns relating to a potential breach of this Policy must immediately report this to their Managing Director (or equivalent), or to the Arran Isle Head of Corporate Services using the Group’s Whistleblowing Procedures. The Group will make all proper efforts to protect the confidentiality of employees who do raise concerns.

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Implementation & Review

This policy will be reviewed annually by the Group Board of Directors and implemented and maintained by senior managers and relevant employees who interact at any level with customers, suppliers and other external parties.

Communication

It is the responsibility of the legal entity or business unit’s Managing Director (or equivalent) to ensure that this policy is regularly communicated to all employees and to all suppliers of goods and services to that business unit.



**Martin Wardhaugh
Group Chief Executive
January 2021**