

Anti-Facilitation of Tax Evasion Policy

In many countries (including the UK), it is a criminal offence to dishonestly evade tax or to assist others to do so. This can deprive governments of the revenues needed to fund vital public services. We expect the businesses and people we engage with to comply with their tax obligations. Tax evasion or its facilitation has no place at Envisage and we do not tolerate any of our Directors, Officers, or employees (together "Colleagues"), agents or business partners knowingly assisting or encouraging tax fraud by any of our customers, suppliers, or others that we do business with.

We are committed to the following principles:

- We will carry out business fairly, honestly, and openly.
- We will not provide services or sell to parties where we know or suspect that the services or the items sold will be misused or abused by a customer for the purposes of fraudulent tax evasion.
- We will not buy services or goods from any supplier where we know or reasonably suspect them not to be properly declaring their income and any relevant tax and duties in connection with those activities.
- Any colleague found to be in breach of these principles will face disciplinary action up to and including dismissal.
- No colleague will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale or purchase of services and goods where they reasonably suspect or know tax evasion to be taking place. Our clear policy is not to engage in transactions where tax evasion is present or suspected to be present, even if it may result in us losing business.
- We expect our agents and others who represent us also to commit to these principles.
- We are committed to a programme to counter the risk of our being involved in the facilitation of tax evasion.

We expect high standards from our colleagues and do not tolerate anyone engaging in tax evasion or helping others to do so. We will endeavour to ensure that others who perform services for or with us, for example, agents, advisers, consultants, JV Partners etc. (referred to as "Business Partners") do not facilitate tax evasion whilst performing those services. This Policy applies irrespective of where business is being conducted, regardless of jurisdiction. Where there are differences between the local law and this Policy, you must apply the highest standard of behaviour.

Signed:	<i>Scott Mason</i>
Name:	Scott Mason
Title:	Managing Director
Date:	31 st January 2023