



STATOM HOLDINGS Limited (Statom Group Limited, Statom Group North Ltd, Statom Plant Ltd, Statom Remediation Ltd, Demoforce Group Ltd, FL-Facilities Group Ltd, Slipform Technology Ltd, Spark Tech MEP Ltd, Franki Foundations UK Ltd, Martello Piling Ltd) ("Statom", "the Company")

We are committed to high standards of professional conduct, integrity and accountability. As a leading civil engineering and construction organisation, we recognise that the behaviour and standards of our people are fundamental to building a strong, respectful culture and protecting our reputation as a trusted industry leader.

We expect everyone working for or on behalf of the Company to act with professionalism, respect and responsibility at all times, reflecting our values and supporting a positive working environment. Clear standards of behaviour are essential to ensuring safety, quality and effective collaboration across our projects and teams.

1. Purpose

In accordance with the Criminal Finances Act 2017, Statom Group Ltd is fully committed to preventing the criminal facilitation of tax evasion within its operations and supply chain. This policy outlines our zero-tolerance approach and the standards expected of all employees and associated persons.

2. Policy Statement

Statom Group Ltd takes a firm stance against tax evasion and its facilitation. We operate with integrity, transparency, and in full compliance with applicable laws and regulations in the UK and other jurisdictions where we do business.

We prohibit any form of deliberate, dishonest action by any associated person that facilitates tax evasion, and we expect the same commitment from all our partners, suppliers, subcontractors, consultants, agents, and representatives.

3. Scope

This policy applies to:

- All employees of Statom Group Ltd
- Subsidiaries and associated companies
- Temporary staff, contractors, consultants, and agency workers
- Any third party or organisation acting on behalf of or representing Statom Group Ltd

4. Definitions

- **Tax Evasion:** The illegal non-payment or under-payment of tax, typically involving dishonest conduct.
- **Facilitation of Tax Evasion:** Knowingly helping another person evade tax.
- **Associated Person:** Any individual or organisation performing services for or on behalf of Statom Group Ltd.

5. Responsibilities

Statom Group Ltd may be held criminally liable if an associated person deliberately and dishonestly facilitates tax evasion, even if the company itself was unaware.

All employees and associated persons must ensure they do not engage in or facilitate any form of tax evasion.

Management and Supervisors are responsible for promoting awareness of this policy and ensuring appropriate due diligence and monitoring of business relationships.

6. Our Commitments

- We will not tolerate any form of tax evasion or facilitation of tax evasion.
- We will uphold all laws relevant to countering tax evasion in all jurisdictions where we operate.
- We will maintain effective systems and controls to identify and prevent facilitation of tax evasion.
- We will train relevant staff and regularly communicate this policy to employees and third parties.
- We will conduct risk-based due diligence on subcontractors, suppliers, and partners.

7. Consequences of Non-Compliance

Any breach of this policy may result in disciplinary action, up to and including dismissal.

Statom Group Ltd may also report any concerns to HM Revenue & Customs (HMRC) and cooperate fully with any resulting investigation.

Breaches may result in criminal prosecution, unlimited fines, and reputational damage to the business.

8. Distinguishing Tax Planning from Tax Evasion

Tax evasion involves illegal, dishonest actions and is a criminal offence.

Tax avoidance or tax planning involves legal strategies to reduce tax liability and is not a breach of this policy.

9. Reporting Concerns

All staff and third parties are encouraged to report any suspicions of tax evasion or its facilitation through the appropriate internal reporting channels. Concerns can be raised confidentially to the Managing Director or via the company's whistleblowing procedure.

10. Oversight and Review

The Managing Director of Statom Group Ltd has overall responsibility for ensuring this policy is:

- Regularly reviewed (at least annually)
- Communicated effectively to all relevant personnel and business partners
- Embedded in our wider compliance, procurement, and risk management systems

AUTHORISED AND SIGNED

SIGNED



Gavin Hunt
Chief Development Officer

Review: Annually
Date: 01/06/2026
Next Review: 01/06/2027

SIGNED



Martina Oyite
Chief People Officer

Review: Annually
Date: 01/06/2026
Next Review: 01/06/2027