Statom Group Electric Vehicle Salary Sacrifice Policy HR-POL-078-01

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 and policy status

Statom Group may offer an Electric Vehicle Salary Sacrifice Scheme as a voluntary employee benefit. Participation creates a prospective contractual reduction in gross salary in exchange for the vehicle and services described in the signed scheme documentation. This policy is non-contractual except to the extent a signed salary-sacrifice agreement varies the employee's contract.

2. Scope

The scheme is available only to PAYE employees of participating Statom Group employing entities who satisfy provider, insurance, payroll, affordability and Company eligibility rules. It is not available to CIS contractors, self-employed contractors, agency workers employed by another organisation or other non-employees.

3. Eligibility

- Permanent PAYE employment with a participating Group Company.
- Minimum service and probation requirements set by the current scheme rules.
- No current notice of resignation, dismissal, redundancy, retirement or other known end date incompatible with the lease.
- Sufficient salary to remain at or above the applicable National Minimum Wage in every pay reference period after sacrifice.
- Valid driving licence, insurance eligibility, right-to-work status and any provider/funder requirements.
- Signed Company and provider documentation before any vehicle is ordered.

4. National Minimum Wage safeguard

Salary sacrifice must never reduce pay for National Minimum Wage purposes below the applicable statutory rate. From 1 April 2026, the rates are £12.71 per hour for workers aged 21 and over, £10.85 for ages 18 to 20, and £8.00 for workers under 18 and qualifying apprentices. Payroll will apply the current rate for each pay reference period and may reduce, suspend or refuse sacrifice where necessary to maintain compliance.

5. Approval controls

Approval	Minimum control
HR / People	Employment status, service, probation, notice, right to work, family leave/sickness risk and documentation.
Payroll	NMW affordability, statutory-pay impact, pension basis, payroll coding and lawful deductions.
Finance	Employer cost, budget, funding, VAT assumptions and early-termination exposure.
Authorised signatory	Confirms all approvals before an order is placed.

6. Tax, NIC and benefit treatment

Tax treatment is governed by legislation and HMRC rules in force from time to time. The employee will normally be taxed on the company-car Benefit in Kind calculated under the applicable car-benefit rules. Provider illustrations are estimates only and do not guarantee individual tax, NIC or net-pay savings. Employees should obtain independent advice where necessary.

7. Payroll reporting and April 2027 readiness

Payroll will report and account for the scheme using the method required by HMRC. From 6 April 2027, mandatory payrolling applies to company cars, car fuel, vans, van fuel and employer-provided medical benefits. Payroll and the scheme provider must ensure the required real-time data, Benefit in Kind values and Class 1A National Insurance reporting are configured before that date.

8. Reference / notional salary

Unless the signed agreement states otherwise, reference or notional salary means salary before sacrifice and may be used for specified internal purposes such as pay review, contractual overtime, occupational pension, life assurance, redundancy, notice or mortgage references where lawful and consistent with the relevant scheme rules. Statutory calculations will follow legislation.

9. Family leave, sickness and reduced pay

HR and Payroll will review any period of statutory family leave, sickness, unpaid leave, reduced hours or insufficient pay. Statutory payments will not be sacrificed unlawfully. The salary-sacrifice agreement and provider terms will govern whether sacrifice is suspended, varied, recovered after tax or otherwise adjusted.

10. Charges, damage and deductions

Employees may be responsible for charges permitted under the provider agreement, including fines, excess mileage, unreasonable wear and tear, insurance excess, cancellation or early-termination charges. Statom will make deductions from wages only where clearly authorised in writing and permitted by law.

11. Changes of circumstances and leavers

Employees must notify HR immediately of resignation, dismissal, redundancy, loss of licence, medical restriction, insurance ineligibility, loss of right to work, long-term leave or other change affecting the scheme. HR, Payroll and Finance will follow the provider's leaver/change procedure and determine any lawful payroll or after-tax recovery.

12. Vehicle use and safety

The employee must comply with road traffic law, insurance requirements, provider terms and Company driving rules. The vehicle must not be used for prohibited hire, private-hire, delivery, racing, tuition or other excluded activities unless expressly covered.

13. Data protection

Statom and the scheme provider will process personal data under their respective privacy notices. Only necessary information will be shared for eligibility, payroll, leasing, insurance, administration and legal compliance.

14. Scheme changes and withdrawal

The Company may amend, suspend or withdraw the scheme prospectively, subject to existing signed commitments and law. Participation is not a permanent contractual entitlement beyond the individual signed arrangement.

15. Review

The policy will be reviewed annually and whenever tax, National Minimum Wage, Benefit in Kind, payroll-reporting or provider rules change.

Related policies: Data Protection, GDPR & Cyber Security Policy; Expenses Policy; Right to Work Policy; Absence and Time Off Policy; Family Leave Policy; and applicable payroll/benefits procedures.

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

Review: Annually or earlier where legislation, guidance, Company practice or operational requirements change. This policy is subject to annual review and approval by the Board.