



Node4 Anti-Facilitation of Tax Evasion Integrated Management System

Policy

Public

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Node4 Anti-facilitation of Tax Evasion Policy

In Accordance with HMRC UK Corporate Criminal Tax Offences

This policy shall document that 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.

The policy, which came into force on the 1st of September 2017, shall be communicated to all employees and associated persons and shall illustrate and clarify the commitment made by Node4 Limited to ensure that 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 tax evasion.

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 Manager 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 properly following Node4 policies and procedures. 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 Manager. 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.

Node4 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.

Node4 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.

Signed,



Andrew Gilbert – CEO 08/10/2019