

Anti Tax Evasion Policy Statement

This code of conduct summarised the procedures of Imperial Ductwork Services Limited and its fellow members of the IDSH Limited Group (The Group) to ensure all associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

Tax evasion, tax fraud and attempts to facilitate such actions are antithetical to the ethos of The Group.

The Group is committed to zero tolerance for tax evasion, and we are committed to a dedicated programme to counter risk of any employees, contractor, business partner or representative of The Group engaging in the criminal facilitation of tax evasion. We expect everyone who works with The Group to fully comply with their tax obligations.

We will not tolerate, permit, or allow any person associated with The Group to engage in the facilitation of tax evasion or tax fraud by any of our customers, suppliers, business partners, contractors or employees anywhere in the world.

The Group is committed to complying in full with the tax laws everywhere we operate, and we choose to do this by respecting not only the letter of the law, but the spirit of the underlying tax policy intent. We aim to pay the right amount of tax at the right time, on the eligible profits we make.

Governance

The Group's Board has approved this policy and our commitment to zero tolerance of tax evasion or its facilitation. The directors are responsible for monitoring compliance with this policy.

Employees

Our code of conduct sets the standards of behaviour we expect all employees to adhere to. Our employees have a responsibility to take reasonable action to prevent harm to The Group 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 Group and will not be tolerated.

You are responsible for properly following The Group policies and procedures. These should generally ensure that all taxes are properly paid. If you are ever asked by anyone either inside or outside our company to go outside our standard procedures, this should be reported without delay, as someone may be attempting to evade tax.

Any employee who has any concerns relating to any potential breach of this policy must immediately report the matter without delay to a director of the business.



Risk Assessment

Our risk assessment shows we are low risk because of the way we undertake our business, but the following is worth being aware of;

High risk areas for our business include:

- Accounts payable
- Accounts receivable
- Payment to contractors

The key factors which may increase risk include:

- Cash transactions
- Transactions involving certain regions of the world.

Accounts Payable

- Only contract with businesses which have good reputations.
- Ensure all information on an invoice is correct and as expected.
- Have the full contract details of the supplier and ensure it matches to where the payment is being made.
- Specify that VAT and other sales taxes must be added to invoices and have written reasons why such added taxes are not required.
- Do not pay suppliers in cash.

Accounts Receivable

- Ensure correct procedures are followed.
- Do not process off-system invoices.
- Ensure all invoices have the correct VAT coding.

Contractors

- Prior to engaging with any contractor, the contractor must fully complete the IDSL PQQ form, ensuring that all required documentation to support the PQQ responses are provided and verified.
- Any "wage" payments outside of payroll must be expressly approved.
- Where tax is required to be deducted at source this must be done.
- Payments to contractors should only be made in strict accordance with The Group policies.
- Cash payments should not be made.
- Any tax related withholdings must be deducted and recorded.
- Payments without deductions should only be made if there is a reasonable expectation that the recipient will meet their tax obligations.



Our Commitment

The Group is committed to the following principles:

- Our business is carried out fairly, honestly, and openly in every part of our work.
- Our values inform everything we do.
- We will never sell any product or service where we know or suspect that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of 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 purposes of tax evasion.
- We will immediately terminate any agreement or business relationship as soon as our company learns of or suspects tax evasion may be taking place.
- We will not progress any business opportunity where there is any suspicion that any aspect of it may involve tax evasion.
- We will not do business with others who do not also hold at least the same standard of preventing tax evasion.
- The Group will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- 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.

Suppliers

- Prior to engaging with any supplier, the supplier must be verified in accordance with IDSL's onboarding policies.
- Payments to suppliers should only be made in strict accordance with The Group policies.
- Cash payments should not be made.

Reporting

- Should anyone associated with IDSL or the Group have concern regarding any of the above or suspect any breaches of the above, they should report their concerns to a Director of IDSL immediately.

Dean Barnes
Managing Director

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