

TAX EVASION POLICY

Scope

Brenmar Ltd is committed to conducting its business with the highest ethical standards and in full compliance with all applicable UK tax laws and regulations.

We maintain a zero-tolerance policy towards tax evasion, whether committed by our employees, contractors, or any associated persons.

This policy applies to all aspects of our business operations, including but not limited to:

- Construction projects
- Procurement
- Payroll
- Financial transactions
- Subcontractor management.

Definitions

Tax Evasion: The deliberate and illegal non-payment or underpayment of tax. This includes, but is not limited to:

- Falsifying invoices or records
- Concealing income
- Making false statements to HMRC
- Facilitating tax evasion by others.

Associated Person: As defined by the Criminal Finances Act 2017, this includes employees, agents, and other persons who perform services for or on behalf of Brenmar.

Responsibilities

Directors and Management:

- Ensure that adequate systems and controls are in place to prevent tax evasion.
- Promote a culture of tax compliance.
- Provide training and guidance to employees.
- Investigate and address any suspected cases of tax evasion.

Employees:

- Comply with all applicable tax laws and Brenmar company policies.
- Report any suspected cases of tax evasion to their line manager or a designated compliance officer.
- Maintain accurate and complete records.

Subcontractors and Suppliers:

- Comply with all applicable tax laws.
- Provide accurate and complete invoices and records.
- Cooperate with any investigations into suspected tax evasion.

Prevention Measures

- Implement robust internal controls to monitor financial transactions.
- Conduct regular audits and reviews of tax-related activities.
- Provide training to employees on tax compliance and the prevention of tax evasion.
- Conduct due diligence on subcontractors and suppliers.
- Maintain clear and accurate records of all financial transactions.
- Ensure that all company actions comply with the Construction Industry Scheme (CIS) regulations.

Common Indicators

- Requests for us to enter unverified details for an operative, or change existing information at a later date, in particular, bank account details.
- Personal UTRs for limited company sub-contractors or vice versa.
- Incomplete or missing records

Reporting Procedures

Employees are encouraged to report any suspected cases of tax evasion through Brenmar's whistleblowing policy.

Reports can be made to:

- Accounts Department
- Compliance Manager
- HMRC

All reports will be treated confidentially and investigated thoroughly.

Consequences of Non-Compliance

Any employee found to be involved in tax evasion will be subject to disciplinary action, up to and including dismissal.

Benmar will take appropriate legal action against any subcontractor or supplier involved in tax evasion.

Brenmar will cooperate fully with any investigations by HMRC.

Brenmar recognises that under the Criminal Finances Act of 2017, that the company can be held criminally liable for failing to prevent the facilitation of tax evasion.

Signed



Mark Harvey

Director

December 2025