




-  **TRUE HIRE**
-  **TRUE GRAB**
-  **TRUE AGGREGATES**
-  **TRUE LEASE**
-  **TRUE HAULAGE**
-  **TRUE SALES**

## ANTI-FACILITATION OF TAX EVASION STATEMENT

It is True Plant Hire Ltd T/A True Group (the Company) policy to conduct all our business in an honest and ethical manner. We take a zero- tolerance approach to the facilitation of tax evasion, whether under UK, US, or any other applicable country's law.

As an employer, if we fail to prevent our employees, workers, agents, or service providers from facilitating tax evasion, we can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to our reputation. We therefore take our legal responsibilities seriously.

To adhere to our responsibilities and address those risks we ask the following of Company employees and business partners.

### Who does this policy apply to?

This policy applies to all persons working for the Company in any capacity, including all employees, agency workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

### What is Tax Evasion and Tax Evasion Facilitation?

Tax evasion means the offense of cheating the public revenue or fraudulently evading UK tax and is a criminal offense. The offense requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign tax evasion means evading tax in a foreign country, provided that conduct is an offense in that country and would be a criminal offense if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offense. Tax evasion facilitation is a criminal offense, where it is done deliberately and dishonestly.

### What you must not do

It is not acceptable for you (or someone on your behalf) to:

- Engage in any form of facilitating tax evasion or foreign tax evasion;
- Aid, abet, counsel or procure the commission of a tax evasion offense or foreign tax evasion offense by another person;
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;
- Threaten or retaliate against another individual who has refused to commit a tax evasion offense or a foreign tax evasion offense or who has raised concerns under this policy.

## **Your Responsibilities**

The prevention, detection, and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for or with the Company. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your manager or MD as soon as possible if you believe or suspect that a breach of this policy has occurred or may occur in the future.

Further "red flags" that may indicate potential tax evasion or foreign tax evasion are set out below.

## **Potential Tax Evasion Red Flags**

The following is a list of possible red flags that may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only;

- you become aware that a third party has made or intends to make a false statement relating to tax, has failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction), has delivered or intends to deliver a false document relating to tax, or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority;
- you become aware that a third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT;
- a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- you become aware that an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions;
- a supplier or other subcontractor is paid gross when they should have been paid net,
- a third party requests that payment is made to a country or geographic location different from where the third-party resides or conducts business;
- a third party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly;
- a third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided;
- you receive an invoice from a third party that appears to be non-standard or customised;

- a third party insists on the use of contract amendments or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated;
- you notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided;
- a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us

### **How to Raise a Concern about Tax Evasion**

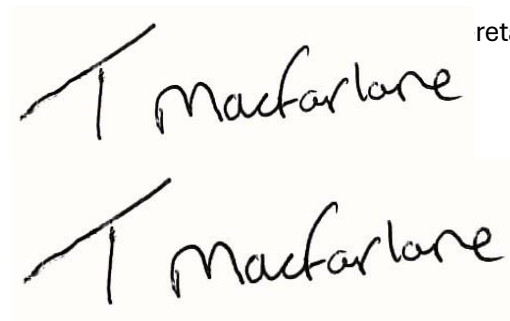
You are encouraged to raise concerns about any issue or suspicion of tax evasion or foreign tax evasion at the earliest possible stage.

If you become aware of any fraudulent evasion of tax in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, the methods for raising a concern are noted below:

Your manager, or MD

If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with your manager or MD as soon as possible.

You should note that the corporate offense is only committed where you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or "turning a blind eye" to suspicious activity could amount to criminal facilitation of tax evasion.

Two identical handwritten signatures of Tom Macfarlane, each consisting of a stylized 'T' followed by the name 'Macfarlane' in cursive.

retaliation towards those who raise concerns.

**Tom Macfarlane**  
**Managing Director**

**Date:** 20.08.25

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