

CORPORATE CRIMINAL OFFENCES (CCO) POLICY

Policy Statement

Delton Contracts Services Ltd has a zero-tolerance approach to all forms of tax evasion and the facilitation of tax evasion. We are committed to acting professionally, fairly, and with integrity in all our business dealings and relationships, and to implementing and enforcing effective systems to counter the facilitation of tax evasion in accordance with the Criminal Finances Act 2017.

Scope

This policy applies to all individuals working at all levels and grades, including senior managers, directors, employees, consultants, contractors, and any other "associated persons" providing services for or on behalf of the company.

What is Tax Evasion Facilitation?

Tax evasion is the illegal non-payment or underpayment of taxes. Facilitation occurs when an associated person deliberately and dishonestly assists another person (such as a client, subcontractor, or employee) to commit tax evasion. This includes turning a "blind eye" to suspicious financial arrangements.

Our Guiding Principles

We adhere to the following six principles to prevent tax evasion facilitation:

- 1. Risk Assessment:** We regularly assess the nature and extent of our exposure to tax evasion risks in our supply chain and financial processes.
- 2. Proportionality:** Our prevention procedures are proportionate to the risks we face as a construction services provider.
- 3. Top-Level Commitment:** The Managing Director and senior management are committed to fostering a culture where tax evasion is never tolerated.
- 4. Due Diligence:** We conduct thorough checks on subcontractors and suppliers to ensure they are tax-compliant.
- 5. Communication & Training:** This policy is communicated to all staff, with specific training for those in Finance, HR, and Procurement roles.
- 6. Monitoring & Review:** We regularly review our internal controls to ensure they remain effective against evolving risks.

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Prevention Procedures

- **Contracts:** All contracts with third parties include clauses requiring compliance with antitax evasion laws.
- **Payroll & Expenses:** We maintain rigorous controls over payroll and expense claims. Any request to pay an individual "off-book" or into an offshore account without a valid reason will be denied and investigated.
- **Verification:** We verify the "Right to Work" and tax status (including CIS compliance where applicable) for all workers.

Reporting a Concern

If you suspect that someone associated with Delton Contracts Services Ltd is facilitating tax evasion, you must report it immediately.

- **Internal Reporting:** Contact a Company Director directly.
- **Whistleblowing:** You may also use the channels outlined in our Whistleblowing Policy.
- **Protection:** No individual will suffer any detriment for reporting a genuine suspicion in good faith.

Non-Compliance

Failure to comply with this policy is a serious matter and will result in disciplinary action, up to and including summary dismissal. For third parties, it may lead to the immediate termination of the business relationship.

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Approved by	G.Singh Director	Signed: 	Date 6/3/2025
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