

Anti-Facilitation of Tax Evasion Policy

The Partners of P&G Blacksmiths and Fabricators have a zero tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

We expect the organisations, businesses and people we engage with to comply with their tax obligations. We do not tolerate any of our suppliers, agents or business partners benefiting from or knowingly assisting or encouraging tax evasion or fraud.

Policy Statement

Our commitment to ensuring that all appropriate taxes are paid by us and those we do business with includes:

- Complying with all relevant laws.
- Carrying out business fairly, honestly and openly.
- Refusing to sell goods or provide services where it is known or suspected that any aspect of the transaction may be misused or abused by a customer for the purpose of fraudulent tax evasion.
- Not buying goods or services from any supplier where it is known or suspected that any aspect of the transaction may be improperly declared in order to fraudulently evade any relevant tax and duties in connection with those activities.
- Immediately terminating any agreement or trading relationship as soon as we learn of, or suspect that, fraudulent tax evasion may be taking place.
- Declining any business opportunity where there is suspicion that any aspect of it may involve fraudulent evasion of tax or duties by any party to that transaction.
- Avoiding doing business with others who do not also commit to holding these same standards in respect of their staff and other business partners.

Employees of the Company must not undertake any transactions which:

1. Cause the Company to commit a tax evasion offence
2. Facilitate a tax evasion offence by a third party who is not an associate of the Company

A relationship of trust exists between P&G Blacksmiths and Fabricators and its employees. Any employee who has concerns relating to a potential breach of this policy must immediately report this to the Managing Partner using the Company's "open door" procedure.

This policy has been adopted by the Partnership, will be communicated to all concerned and will be reviewed annually.

Approved By: Gary Carling Managing Partner



Date: 16 October 2025