

## **CORPORATE CRIMINAL OFFENCE POLICY STATEMENT**

### **PURPOSE**

The purpose of this policy is to communicate Stonewest's approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

A criminal offence is committed under this legislation where an associated person of Stonewest (such as an employee, contractor or agent) deliberately and dishonestly facilitates a taxpayer evading tax, and Stonewest has not put in place reasonable preventative procedures.

### **KEY PRINCIPLES**

The following basic principles are applied by Stonewest:

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with Stonewest from facilitating tax evasion. Our key procedures comprise:
  - Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place
  - Providing training to our staff and being clear about the consequences if a person associated with Stonewest facilitates tax evasion
  - Providing a pathway for reporting wrong-doing and providing protection for whistle blowers
  - Operating existing, and implementing new, procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement
- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion
- Where internal investigations indicate a person associated with Stonewest has facilitated tax evasion, they will be reported to the authorities and Stonewest will fully support prosecution to the fullest extent of the law
- Not to use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place

### **WHO THIS POLICY APPLIES TO**

The policies applies to all persons associated with Stonewest, including for employees, contractors, agents and any person acting on behalf of Stonewest.

### **RESPONSIBILITIES**

All persons associated with Stonewest are responsible for adhering to this policy.

### **WHEN TO SPEAK UP**

As an employee, you commit to:

- Complying with this policy
- Reporting any concerns

If you have a concern about any issues relating to our CCO performance or management arrangements, or you have a question about this policy, you can speak to the policy owner of any of the following:

- Tell your line manager (this does not have to be your immediate line manager)
- Speak to us in confidence (contact Michelle Paxton on 07850 794 388)
- Report anonymously to [info@stonewest.co.uk](mailto:info@stonewest.co.uk)
- Write to our Managing Director

#### USEFUL REFERENCE

Criminal Finances Act 2017, Corporate Criminal Offence of the Failure to Prevent Criminal Facilitation of Tax Evasion

The Board of Stonewest fully committed to ensuring that Stonewest complies both with the letter and spirit of the principles in the Corporate Criminal Offence Policy. For that reason, Mr Nick Wilson has been appointed by Stonewest with the responsibility and authority to oversee and drive our Corporate Criminal Offence Policy.

For and on behalf of Stonewest Limited



Mr Nick Wilson  
Director

Date: 23 July 2021