

ANTI-TAX EVASION POLICY

In the light of Criminal Finances Act 2017, Hidrostal Ltd has adopted a statement of our corporate value on anti-facilitation of tax evasion. It is our policy to conduct all our business dealings in an honest and ethical manner. The value statement governs all our business dealings and the conduct of all persons or organisations who are appointed to act on our behalf.

We request all our employees and all who have, or seek, a business relationship with Hidrostal Ltd, to familiarise themselves with our anti-tax evasion value statement and to act always in a way which is consistent with our anti-tax evasion value statement.

ANTI-TAX EVASION VALUE STATEMENT

Hidrostal Ltd (the “Company”) has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Employees and Associates of the Company must not undertake any transactions which:

- (a) cause the Company to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party who is not an associate of the Company.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

WHO MUST COMPLY WITH THIS POLICY?

This policy applies to all persons working for the Company or on our behalf in any capacity, including employees at all levels, directors, officers and associates, including but not limited to agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and business partners, sponsors or any other person associated with us, wherever located.

WHO IS RESPONSIBLE FOR THIS POLICY?

The Board of Directors of the Company has overall responsibility for ensuring that this policy complies with our legal obligations, and our employees and associates comply with it. This policy is adopted by the Company. It may be varied or withdrawn at any time, in the Company’s absolute discretion. Employees in leadership positions are responsible for ensuring those reporting to them understand and comply with this policy.

A handwritten signature in blue ink, appearing to read 'Corinne'.

Corinne Roome, General Manager