



# ANTI-FACILITATION OF TAX EVASION POLICY

## A. POLICY STATEMENT:

It is our 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 Pearson employees and business partners.

The UK Criminal Finances Act has some geographic limitations. However, this Policy applies throughout the world, and to tax imposed under the laws of any country (whether the UK or otherwise).

## B. COMMUNICATION

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

Training on this policy is given at induction and this policy will be readily available to all staff alongside all policies and procedures.

## C. POLICY OBJECTIVES

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.

## D. RISKS & MITIGATIONS

### RISKS

High risk areas for our business include:

- Accounts Payable
- Accounts Receivable
- Payment to contactors

The key factors which may increase risk include:

- Cash Transactions
- Transactions outside of the UK & EU.

Authorised By: Gavin Ellis	Page 1 of 3	ESL-POL-TEP-001
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As part of our system review, this document is valid until Jan 2027		



## MITIGATIONS

### Accounts Payable

- Only contract with businesses which have good reputations.
- Ensure all information on an invoice is correct and as expected.
- Have the full contact details of the supplier and ensure it matches to where the payment is being made.
  
- Specify in contracts that VAT and other sales taxes must be added to invoices and have written reasons why such added taxes are not required.
- Do not pay suppliers in cash. If cash payments must be made, ensure they are properly invoiced and a receipt is supplied.

### Accounts Receivable

- Ensure correct procedures are followed.
- Do not process off-system invoices.
- Ensure all invoices have the correct VAT coding.

### Contractors

- Any wage payments outside of payroll must be expressly approved.
- Where tax is required to be deducted at the source this must be done.
- Payments to contractors should only be made in strict accordance with company policies.
- Cash payments should not be made. If they are, invoices and receipts must be present.
- Any tax related withholdings must be deducted and recorded.
- Payments without deductions should only be made if there is a reasonable expectation that the recipient will meet their tax obligations.

## E. WORKING WITH OUR CUSTOMERS

Eurosafe Solutions Ltd is committed to the following principles:

- Our relationship with our clients is built on honesty, integrity, mutual trust and a commitment to professionalism.
- Our clients expect us to give the best possible advice and work in their best possible interest.
- Tax evasion is antithetical to who we are as a company and goes against every fibre of our dedication to professionalism in our business.
- We firmly believe that any action which would breach tax laws or the Criminal Finances Act is not in the best interest of our clients.
- The advice we give our clients we would give to ourselves and we endeavour to ensure all advice we give on tax matters is consistent with the law and with HMRC guidance.
- Neither our company or any person associated with our business will give advice to a client that would result in a breach of the Criminal Finances Act, either for ESL or our client.
- We do not condone or support tax evasion and we will not facilitate, give advice or in any way assist our clients to commit tax evasion offences.
- We will not support or work with clients who seek to criminally evade taxes, wherever in the world the tax is owed.

Authorised By: Gavin Ellis	Page 2 of 3	ESL-POL-TEP-001
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## F. OUR COMMITMENT

- Our business is carried out fairly, honestly, and openly in every part of our work.
- Our values inform everything we do.
- We will never sell any product or service where we know or suspect that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will never buy any product or service from any supplier where it is known or suspected that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will immediately terminate any agreement or business relationship as soon as our company learns of or suspects tax evasion may be taking place.
- We will not progress any business opportunity where there is any suspicion that any aspect of it may involve tax evasion.
- We will not do business with others who do not also hold to at least the same standard of preventing tax evasion.
- Our company will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- No employee will suffer demotion, penalty, or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.

## G. MONITORING & REVIEW

This policy will be reviewed & updated annually or alongside any changes to the Criminal Finances Act 2017.

Authorised By:

Gavin Ellis

CEO

January 2026

Authorised By: Gavin Ellis	Page 3 of 3	ESL-POL-TEP-001
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