

AMF MECH LTD

CORPORATE CRIMINAL OFFENCE POLICY

1. Purpose

The purpose of this Corporate Criminal Offence Policy (the “Policy”) is to:

- summarise the offences under Part 3 of the Criminal Finances Act 2017 (the “Act”);
- set out your responsibilities in complying with this Policy in order to prevent the facilitation of tax evasion within AMF;
- provide information and guidance on how to recognise and deal with facilitation of tax evasion issues.

References in this Policy to:

“AMF” means AMF Mech Ltd

“Relevant body” means a body corporate or partnership (wherever incorporated or formed).

“third party” or “third parties” means any individual or organisation you come into contact with during the course of your work for AMF, including actual and potential clients, customers, suppliers, business contacts, agents, advisers, government and public bodies, including their advisers, representatives and officials, politicians and political parties.

A person is “associated” with a relevant body if that person is an employee, agent or other person who performs services for or on behalf of the relevant body. The associated person can be an individual or an incorporated body

Similarly, actions taken which can be justified as regards the safety, health and welfare of employees do not amount to bullying or harassment.

2. Introduction

This document outlines AMF MECH LTD zero tolerance approach to tax evasion or the facilitation of tax evasion, whether the tax evaded is owed in the UK or in a foreign country, by its employees, officers, agents or consultants or any persons or companies acting for it or on its behalf. It is published as part of the commitment of AMF MECH LTD senior management to implement and enforce effective systems throughout its business to monitor the risk of, prevent and eliminate tax evasion, in accordance with the Act. It should be read and understood by all employees, agents and contractors of AMF. This Policy is issued by AMF MECH LTD to you as an associated person for the purposes of the Act.

The facilitation of tax evasion is a criminal offence. If AMF MECH LTD is found to have taken part in the facilitation of tax evasion, AMF MECH LTD could face an unlimited fine, be excluded from tendering for public contracts and face significant damage to its reputation. The success of AMF MECH LTD anti-facilitation of tax evasion measures depends on everyone playing their part in continuing to help prevent tax evasion.

You are all required to familiarise yourselves and comply with this Policy, including any future updates that may be issued from time to time by AMF. You are also encouraged to report any suspected facilitation of tax evasion in accordance with section 4.4 of this Policy. AMF MECH LTD will support any individuals who make such a report, provided that it is made in good faith.

AMF MECH LTD will regularly communicate its anti-facilitation of tax evasion measures to all its employees. Training on the Policy will form part of the induction programme of any new employee or contractor of AMF MECH LTD who might be in a position to facilitate tax evasion. Training is provided annually for relevant employees or contractors and may be provided on an ad hoc basis as required.

AMF MECH LTD will monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.

This Policy does not form part of employees' contracts of employment and AMF MECH LTD may amend it at any time.

3. Summary of the Act and Consequences of Breach

3.1 Offences under the Act

The Act came into force on 30 September 2017. It creates the corporate offence of the facilitation of tax evasion, both UK and foreign tax. There are three stages that apply to both the domestic and foreign tax evasion facilitation offence:

- Stage one: the criminal tax evasion by a taxpayer (either an individual or a legal entity) under existing law;
- Stage two: the criminal facilitation of the tax evasion by an “associated person” of the relevant body acting in that capacity; and
- Stage three: the relevant body failed to prevent its representative from committing the criminal facilitation act.

The foreign offence covers tax evaded in a foreign jurisdiction. If you have concerns that a foreign offence might be/has been committed, you should contact the Head of Corporate Services, your line manager, the CFO, the Chairman of the AMF MECH LTD or, if you prefer, to a senior member of staff of your choosing.

Where the relevant body has put in place reasonable prevention procedures to prevent the criminal facilitation of tax evasion by an associated person (or where it is unreasonable to expect such procedures) the relevant body shall have a defence.

3.1.1 The corporate offence

A criminal offence will be committed by AMF MECH LTD under the Act if:

- you, as an associated person acting for or on behalf of AMF, facilitate the evasion of a UK or foreign tax; and
- AMF MECH LTD does not have adequate procedures in place to prevent the facilitation of tax evasion.

3.2 Consequences of breach of the Act

3.3 The corporate offence

A company found guilty of failing to prevent the facilitation of tax evasion could be liable to an unlimited fine and subject to ancillary orders such as confiscation orders or serious crime prevention orders.

4. Responsibilities

The boards of directors of AMF MECH LTD have overall responsibility for ensuring that this policy complies with AMF MECH LTD legal and ethical obligations, and that all those under their control comply with it.

Management at all levels are responsible for ensuring that their reports understand this Policy and that those determined to be at risk of facilitating tax evasion are given adequate training on it as regularly as they consider necessary.

You must ensure that you read, understand and comply with this policy.

4.1 Prohibition applicable to all associated persons

You are prohibited from facilitating any tax evasion, whether in respect of a UK or a foreign tax, whilst acting for or on behalf of AMF MECH LTD.

Where there is a UK tax evasion facilitation offence it does not matter whether the relevant body is UK-based or established under the law of another country, or whether the associated person who performs the criminal act of facilitation is in the UK or overseas. In such cases the offence will have been committed and can be tried by the courts of the United Kingdom. The foreign offence, however, is slightly narrower in scope, as outlined above, in that only certain relevant bodies with a connection to the UK are liable to commit the offence.

4.2 Due diligence

You should undertake due diligence, in accordance with AMF MECH LTD procurement and risk management procedures, prior to entering into any contract, arrangement or relationship with a potential supplier of services or consultant.

The extent of the due diligence you need to carry out depends on the nature of the relationship and the risk of tax evasion occurring.

Before you enter into any contract, arrangement or relationship you must make sure that AMF MECH LTD customary procedures have been complied with and that you have the approval of the business to proceed, where necessary in accordance with the Governance Matrix and the Business Approvals document.

4.3 Record keeping

AMF MECH LTD must keep accurate and complete financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. No accounts must be kept "off book" to facilitate or conceal improper payments.

You must take particular care to ensure that all company records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with clients, suppliers and public officials.

4.4 Confidential reporting

AMF MECH LTD depends on you to remain vigilant in preventing, detecting and reporting tax evasion in all aspects of the business that you are involved with or aware of.

You are encouraged to report any concerns that you may have, as soon as possible, either:

- in accordance with the Reporting Policy set out in section D of the Employee Handbook; or
- to the Head of Corporate Services, your line manager, the CFO, the Chairman of the AMF MECH LTD Group or, if you prefer, to a senior member of staff of your choosing, as soon as possible.

Issues that you should report include:

- any suspected or actual attempts to evade tax - it is important that you report your concerns as soon as possible if you: (i) are asked to facilitate tax evasion (or what you perceive to be tax evasion) by a third party, (ii) suspect that this may happen in the future, or (iii) believe that you or AMF MECH LTD are inadvertently party to another form of unlawful activity; or
- concerns that other employees or associated persons may be facilitating tax evasion.

Any such reports will be promptly and discretely investigated.

5. How to Recognise and Deal with Tax Evasion Issues

5.1 Risk management

In order to identify and prevent tax evasion risks, AMF MECH LTD will regularly conduct risk assessments for each of its key business activities. In particular, AMF MECH LTD will:

- provide annual training to at risk employees on the Act and how to identify and combat tax evasion;
- regularly assess risk areas, for example tenders submitted by suppliers for work which are delivered to Procurement and financial restructuring; and
- undertake appropriate due diligence on third parties and associated persons.

5.2 Your assistance

Notwithstanding AMF MECH LTD risk management processes, AMF MECH LTD relies on you to play your part in meeting all your responsibilities set out in section 4 of this Policy and thereby highlighting and reporting any concerns in accordance with section

4.5 of this Policy.

6. Breaches of the Policy

AMF MECH LTD will fully investigate any instances of alleged or suspected tax evasion. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

AMF MECH LTD may terminate its relationship with other individuals and organisations working on its behalf if they breach this policy.

AMF MECH LTD may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, Revenue and Customs Prosecutions Office and the police. AMF MECH LTD will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

SIGNED BY

Adam Fleming Company Director
for and on behalf of AMF Mech Ltd



Signed Date:

.....10/08/2025.....

Expiry Date:

.....10/08/2026.....

