

Anti-Tax Evasion Policy

In the light of Criminal Finances Act 2017 (CFA2017), RSR GLOBAL TRAINING ACADEMY has adopted an Anti-Tax Evasion Policy as part of our commitment to preventing persons associated with the Company from engaging in the criminal facilitation of tax evasion in the UK or in a foreign country. This statement will be published on our website and reviewed annually.

RSR GLOBAL TRAINING ACADEMY is committed to preventing the facilitation of tax evasion by associated individuals or businesses anywhere within its operations. This Policy governs all our business dealings and the conduct of all persons or organisations who are appointed to act on our behalf. All members of staff and all who have, or seek to have, a business relationship with RSR GLOBAL TRAINING ACADEMY must familiarise themselves with this Policy and are required to act at all times in a way which is consistent with the Policy.

RSR GLOBAL TRAINING ACADEMY conducts all business in an honest and ethical manner. We take a zero-tolerance approach to facilitating tax evasion, whether under UK law or under the law of any foreign country.

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

We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017, in all the jurisdictions in which we operate.

1. Purpose

- 1.1 The purpose of this policy is to:
 - (a) set out our responsibilities, and the responsibilities of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion; and
 - (b) provide information and guidance to those working for us on how to recognise and avoid tax evasion.
- 1.2 As an employer, if we fail to prevent our employees 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.

- 1.3 A number of particular risks for our business have been identified. To address these risks, risk assessments are being prepared and these will be communicated to senior managers and to relevant third parties to ensure that they are embedded and understood. Additionally, employees, those in our business chain and other relevant third parties are required to review, understand and provide signatures demonstrating their understanding of this and other relevant policies.
- 1.4 In this policy, third party means any individual or organisation with whom RSR GLOBAL TRAINING ACADEMY works with, and includes suppliers, customers, volunteers, casual workers, agency staff, contractors and agents.

2. Personnel responsible for the Policy

- 2.1 The Managing Director has overall responsibility for this Policy and for reviewing the effectiveness of actions taken in response to concerns raised under this Policy.
- 2.2 The Finance Director has day-to-day operational responsibility for this Policy.

3. Who must comply with this Policy

- 3.1 This policy applies to all persons working for RSR GLOBAL TRAINING ACADEMY including employees, volunteers, interns, casual workers, agency staff, contractors and third parties.

4. What is the facilitation of tax evasion?

- 4.1 For the purposes of this policy:
 - (a) **Tax evasion** means the offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent;
 - (b) **Foreign tax evasion** means evading tax in a foreign country, provided that that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and
 - (c) **Tax evasion facilitation** means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that

offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

- 4.2 Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by an organisation where the tax evasion is facilitated by a person acting in the capacity of an Associated Person to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. RSR GLOBAL TRAINING ACADEMY does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.
- 4.3 Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).
- 4.4 Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

5. What You Must Not Do

- 5.1 It is not acceptable for you (or someone acting on your behalf) to:
- (a) engage in any form of facilitating tax evasion or foreign tax evasion;
 - (b) aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
 - (c) 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;
 - (d) engage in any other activity that might lead to a breach of this policy; or
 - (e) threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

6. Your Responsibilities

- 6.1 You must ensure that you read, understand and comply with this policy.
- 6.2 The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 6.3 You must notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if an employee or supplier asks to be paid into an offshore bank account, without good reason, or a supplier asks to be paid in cash, indicating that this will mean the payment is not subject to applicable tax. Further “red flags” that may indicate potential tax evasion are set out in section 9.

7. Training and Communication

- 7.1 The Finance Directors will be formally briefed on CFA2017, the outcomes from risk assessments and this policy and will also identify and deliver other bespoke training and awareness for other staff where CFA2017-specific risks are identified. Such training will form part of wider financial crime detection and prevention training.
- 7.2 Our zero-tolerance approach to tax evasion and foreign tax evasion must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate after that.

8. Breaches of this Policy

- 8.1 Any employee who breaches this policy may face disciplinary action, which may result in dismissal for misconduct or gross misconduct.
- 8.2 We may terminate our relationship with other individuals and organizations working on our behalf if they breach this policy.

9. Potential Risk Scenarios: “Red Flags”

- 9.1 The following is a list of possible red flags that may arise while you work for RSR GLOBAL TRAINING ACADEMY and which may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these red flags (or other activity likely to fall under this Policy) while working for Henderson Biomedical, you must report them promptly to your manager:

- a) you become aware, in the course of your work, that a third party has made or intends to make a false statement relating to tax; has failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction); has delivered or intends to deliver a false document relating to tax; or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority;
- b) you become aware, in the course of your work, that a third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT;
- c) a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- d) you become aware, in the course of your work, that a third party working for RSR GLOBAL TRAINING ACADEMY as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions;
- e) a third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- f) a third party to whom the Company has provided services requests that their invoice is addressed to a different entity, where the Company did not provide services to such entity directly;
- g) a third party to whom the Company has provided services asks for the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided;
- h) an invoice from a third party that appears to be non-standard or customised;
- i) a third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated;
- j) the Company has been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided;
- k) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Company.

10. Associated policies

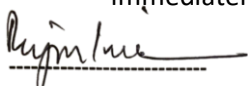
10.1 The following policies are available on the Company Server and are distributed annually:

- Anti-Bribery Policy
- Anti-Money Laundering Policy

- Ethical Policy
- Corporate Social Responsibility Policy

11. Procedure for Making a Disclosure

11.1 Should any member of staff or associated person become concerned that a fellow employee or associated person is facilitating a third party's tax evasion they should immediately contact either the Managing Director or the Finance Director



RAJESH SRIVASTAVA

RAJESH SRIVASTAVA, Director
RSR GLOBAL TRAINING ACADEMY

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