

Global Instrumentation Limited t/a global associates
Anti-Tax Evasion & Facilitation Prevention Policy
(Criminal Finances Act 2017 Compliance Statement)

Document Owner: Chief Executive Officer

Approved By: Senior Management Team

Effective Date: 2 January 2026

Review Date: Annually

1. Policy Statement

Global Instrumentation Limited t/a Global Associates (“Global Associates”) is committed to conducting business with integrity, transparency and full compliance with UK law.

We have a zero-tolerance approach to tax evasion and the facilitation of tax evasion in any form. We are committed to implementing and maintaining reasonable prevention procedures in accordance with the Criminal Finances Act 2017.

We will not:

- Engage in tax evasion.
- Facilitate tax evasion by another person or organisation.
- Work with third parties who do not share our commitment to lawful and ethical conduct.

Any breach of this policy may result in disciplinary action, termination of contract, and referral to the appropriate authorities.

Signed



Paul Wetherfield

Chief Executive
Global Associates
2nd Jan 2026

2. Scope

This policy applies to:

- All employees and directors
 - Temporary workers and contractors
 - Consultants and agents
 - Suppliers and business partners
 - Any person performing services on behalf of Global Associates
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3. Legal Framework

This policy is designed to ensure compliance with:

- The Criminal Finances Act 2017 (Failure to Prevent the Facilitation of Tax Evasion)
 - UK tax legislation
 - Relevant regulatory and governance standards
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4. Our Prevention Framework

In line with HMRC guidance, Global Associates applies the following six principles:

4.1 Risk Assessment

We periodically assess the nature and extent of our exposure to risks associated with the facilitation of tax evasion. This includes consideration of:

- Financial controls
- Payroll and contractor arrangements
- Procurement and supplier payments
- Cross-border transactions (where applicable)
- Third-party relationships

Risk assessments are proportionate to the size and complexity of our operations.

4.2 Proportionate Risk-Based Procedures

We maintain internal financial and governance controls designed to prevent unlawful activity, including:

- Segregation of duties
- Approval limits and delegated authority controls
- Invoice verification procedures
- Payroll and contractor compliance checks
- Accurate record-keeping and accounting standards

Our procedures are proportionate to our risk profile and business structure.

4.3 Top-Level Commitment

Senior management and the Board demonstrate clear and active commitment to preventing tax evasion and its facilitation. Ethical conduct, accountability and integrity are embedded within our core company values:

- Growth
- Leadership
- Openness
- Betterment
- Accountability
- Life-Long Learning

Leadership sets the tone from the top and reinforces a culture of compliance.

4.4 Due Diligence

Internal Due Diligence

We conduct appropriate checks and oversight of:

- Employees in finance-related roles
- Payroll arrangements
- Contractor status
- Expense and reimbursement processes

Third-Party Due Diligence

We undertake proportionate due diligence on suppliers and business partners, including:

- Verifying legal status and registration
- Ensuring contractual compliance with applicable laws
- Refusing engagement where unethical conduct is suspected

4.5 Communication and Training

This policy is communicated to all employees and relevant third parties.

Employees in finance, procurement, and management roles receive appropriate awareness of:

- What constitutes tax evasion
- The offence of facilitation
- Their personal responsibilities
- Reporting procedures

This policy is available upon request to clients, partners, and procurement bodies.

4.6 Monitoring and Review

This policy and associated procedures are reviewed annually by senior management to ensure continued effectiveness.

We will update our prevention measures where:

- Risk exposure changes
- Legal requirements evolve
- Internal reviews identify improvement opportunities

5. Reporting Concerns

Any employee or third party who suspects tax evasion or the facilitation of tax evasion must report it immediately to:

- The Chief Executive; or
- A member of Senior Management

Reports will be treated confidentially and investigated appropriately. Retaliation against individuals raising genuine concerns will not be tolerated.

6. Breach of Policy

Any breach of this policy may result in:

- Disciplinary action (including dismissal)
- Termination of supplier or contractor agreements
- Notification to regulatory or enforcement authorities

7. Record Keeping

Accurate books and records must be maintained at all times. False accounting or deliberate misrepresentation of financial information is strictly prohibited.