



## Tax Evasion Policy Statement

### Introduction

C&S Pipelines Ltd is dedicated to upholding the highest standards of integrity in all aspects of its operations. This Tax Evasion Policy Statement outlines the procedures and principles that govern the conduct of C&S Pipelines Ltd's associated persons, including employees and those acting on behalf of the company, to ensure that no individual facilitates tax evasion. Tax evasion, tax fraud, and any attempts to enable such activities are fundamentally opposed to the values held by C&S Pipelines Ltd. These criminal actions deprive the government of vital revenue, which is essential for fostering a business environment in which C&S Pipelines Ltd can thrive. Engaging in tax evasion is tantamount to stealing from both our customers and us.

### Commitment to Countering Tax Evasion

C&S Pipelines Ltd maintains a zero-tolerance policy towards tax evasion and is committed to a dedicated programme aimed at mitigating the risk of any employee, contractor, business partner, or representative being involved in the criminal facilitation of tax evasion. The company expects all individuals who work with or for C&S Pipelines Ltd to fully comply with their tax obligations. C&S Pipelines Ltd will not tolerate, permit, or condone any person associated with the company engaging in the facilitation of tax evasion or fraud by customers, suppliers, business partners, contractors, or employees in any location worldwide.

### Compliance with Tax Laws

C&S Pipelines Ltd is steadfast in its commitment to fully comply with the tax laws of every jurisdiction in which it operates. This is achieved by adhering to both the letter and the spirit of the law, respecting the underlying intent of tax policies. The company strives to pay the correct amount of tax at the appropriate time on all eligible profits.

### Responsibilities of Employees

Employees are responsible for taking reasonable actions to safeguard C&S Pipelines Ltd from harm and are held accountable for their actions and omissions. Breaching the Criminal Finances Act or any applicable tax laws brings harm to C&S Pipelines Ltd and will not be tolerated under any circumstances. Employees who have concerns regarding potential breaches of this policy are required to follow the company's whistleblowing policy and report the issue without delay.



## Principles of Conduct

- All business activities are conducted fairly, honestly, and transparently.
- The company's values guide every aspect of its work.
- C&S Pipelines Ltd will never sell any services if there is knowledge or suspicion that any part of the transaction is being misused, abused, or corrupted for tax evasion purposes.
- The company will never purchase products or services from suppliers where there is known or suspected misuse, abuse, or corruption for tax evasion purposes.
- Any agreement or business relationship will be terminated immediately upon learning or suspecting that tax evasion may be occurring.
- suspicion that it may involve tax evasion.
- C&S Pipelines Ltd will only engage with other parties who uphold at least the same standard in preventing tax evasion.
- Any employee found to be in breach of this policy will face disciplinary action.
- The company will not tolerate any contractor, business partner, representative, or third party failing to adhere to this policy.
- No employee will suffer demotion, penalty, or adverse action for reporting a breach of this policy or refusing to perform an action that may lead to a breach.

## Policy Review and Availability

This policy statement may be amended, monitored, and updated periodically. It will be made available to all employees, contracted staff on site, and other interested parties via the company website.

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

Charlie Whitehouse  
Managing Director

Date 30.06.2025