**Criminal Finance Policy**

This Policy summarises the procedures of Stagg Property Services Ltd and its subsidiaries to ensure all Stagg Property Services Ltd associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

Tax evasion, tax fraud and attempts to facilitate such actions are fully against the ethos of Stagg Property Services Ltd. These crimes defraud the government out of revenue needed for businesses to prosper. Stagg Property Services Ltd is committed to a no tolerance approach towards tax evasion, and we are committed to a dedicated programme to counter the risk of any employee, contractor, business partner or representative of our company engaging in the criminal facilitation of tax evasion.

We expect everyone who works with our company to fully comply with their tax obligations. We will not tolerate, permit or allow any person associated with us to engage in the facilitation of tax evasion or tax fraud by any of our customers, suppliers, business partners, contractors or employees anywhere in the world.

Stagg Property Services Ltd is committed to complying in full with tax related legislation everywhere we operate, and we choose to do this by respecting the law, but the spirit of the underlying tax policy intent. We aim to pay the right amount of tax at the right time, on all the eligible profits we make.

We believe in paying our taxes, and that everyone working with us should also.

Accountability & Governance

Our Managing Director has approved this policy to demonstrate our commitment to no tolerance of tax evasion or its facilitation. The Managing Director is responsible for monitoring compliance with this policy and is supported by his senior managers.

Employee responsibilities

Our code of conduct sets the standards of behaviour we expect all employees to adhere to. Our employees have a responsibility to take reasonable action to prevent harm to Stagg Property Services Ltd and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act and any tax laws brings harm to Stagg Property Services Ltd and will not be tolerated.

All staff are to follow all Stagg Property Services Ltd policies and procedures. They should ensure that all their taxes are properly paid. If staff are asked by anyone either inside or outside our company to act outside our policies and procedures, this should be reported without delay to the Managing Director, as it may be an attempt to evade tax.

Any employee who has any concerns relating to any potential breach of this policy must immediately report the matter without delay.

Training & Communication

All employees must familiarise themselves with our prevention of tax evasion training and ensure they have the appropriate level of knowledge for their specific roles. All employees must take into account tax evasion-focused communications from senior management and be aware of the latest internal information regarding prevention of tax evasion.

Our Risk Assessment

Our risk assessment covers the categories of business operations we are involved in where there is a risk of tax evasion.

High risk areas for our business include:

* Accounts payable;
* Accounts receivable;
* Payment to contractors.

The key factors which may increase risk include:

* Cash transactions;
* Transactions in certain regions of the world.

Stagg Property Services Ltd mitigation activities include:

* Accounts Payable processes.
* 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 contacts 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**.**

Stagg Property Services 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 unethical 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 Stagg Property Services Ltd 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.

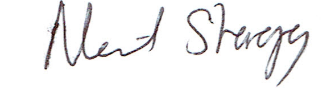
In principle we deem our tax avoidance risk to be low based on the following: -

* All staff are informed of our zero tolerance to tax avoidance and provided with briefing regarding our policies and procedures as part of the mandatory induction processes;
* We shall undertake verbal spot checks our employees’ knowledge relating to tax avoidance throughout their employment;
* We assess the supply chains adherence with anti-tax avoidance principles, initially as part of the Approved Supplier process and throughout their provisions;
* All instances of anti-tax avoidance shall be recorded, investigated and appropriate actions taken;
* Our whistleblowing process exists for staff to report instances of anti-tax;
* We do not participate in cash transactions;
* All our services are provided face to face;
* We only operate in the United Kingdom.

Our commitment

Stagg Property Services Ltd is committed to the ensuring our business is carried out fairly, honestly, and openly in every part of our work.

Signed:



Managing Director

December 2023