

LANGUAGE REACH

Anti-Tax Evasion Policy

1. Purpose

Language Reach Limited is committed to conducting its business honestly, lawfully and with integrity. We have zero tolerance for tax evasion or the facilitation of tax evasion, whether under UK law or under the law of any foreign country in which we operate or do business.

This policy sets out the standards expected of all employees, officers, consultants, contractors, suppliers and other associated persons acting for or on behalf of Language Reach Limited.

2. Scope

This policy applies to:

- all employees and directors
- freelancers and contractors engaged by the company
- agents, intermediaries and other associated persons
- suppliers and service providers where relevant

3. Policy Statement

Language Reach Limited:

- will not engage in tax evasion
- will not assist, encourage or facilitate tax evasion by any person
- will not accept or make payments that are intended to evade tax
- will maintain reasonable procedures designed to prevent the criminal facilitation of tax evasion

All persons acting on behalf of the company must comply with this policy at all times.

4. Prohibited Conduct

No person acting for or on behalf of Language Reach Limited may:

- deliberately evade tax
- help another person evade tax
- create, submit or accept false invoices, false expense claims or misleading financial records
- conceal payments, income or liabilities from tax authorities
- structure payments dishonestly in order to avoid tax obligations

- ignore suspicious requests or arrangements that may involve tax evasion

5. Red Flags

Examples of warning signs include:

- requests to make payments to a third party with no clear commercial reason
- requests for payment in cash where unusual or unjustified
- invoices that do not match the service provided
- requests to omit VAT or other tax treatment without explanation
- pressure to misdescribe services, dates, locations or payees
- requests to split payments in an unusual or misleading way

Any such concerns must be reported immediately.

6. Responsibilities

Management is responsible for:

- promoting a culture of compliance and integrity
- maintaining appropriate financial controls
- carrying out proportionate due diligence where needed
- reviewing and updating this policy periodically

Employees and associated persons are responsible for:

- reading and complying with this policy
- remaining alert to tax evasion risks
- raising concerns promptly
- cooperating with any internal review or investigation

7. Reporting Concerns

Any concern or suspicion relating to tax evasion or the facilitation of tax evasion must be reported immediately to management or through the company's whistleblowing route.

No person will suffer detrimental treatment for raising a genuine concern in good faith.

8. Breaches

Any breach of this policy may result in disciplinary action, termination of contract or other appropriate action. Serious breaches may also expose individuals and the company to criminal penalties.

9. Training and Review

This policy will be communicated to relevant personnel and reviewed periodically to ensure it remains effective and proportionate to the company's activities.