

Tax Evasion & Facilitation Prevention Policy (Corporate Criminal Offence)

The aim of this Policy is to ensure that:

- I. Triton is fully compliant with the Criminal Finances Act 2017.
- II. Triton does not knowingly commit a tax evasion offence or facilitate a tax evasion offence either in UK or in another country where Triton is legally obliged to pay such a tax.
- III. Triton does not knowingly allow any organisation, agency or individual that contributes to, or forms part of, the supply chain for goods and services supplied to Triton to commit a tax evasion offence or facilitate a tax evasion offence either in UK or in another country where the organisation, agency or individual is legally obliged to pay such a tax.
- IV. Triton has appropriate processes in place to ensure, wherever possible, the prevention of tax evasion offences and/or tax evasion facilitation offences within Triton and organisations, agencies and individuals that contribute to, or form part of, the supply chain for goods and services supplied to Triton.

This procedure applies to:

All Triton personnel and appointed representatives of Triton and all organisations, agencies and individuals that contribute to, or form part of, the supply chain for goods and/or services supplied to Triton.

Effective prevention of tax evasion and tax evasion facilitation in UK and abroad shall be achieved as follows:

- a) **Communication.** Ensuring all relevant organisations and individuals are provided with the information and guidance they require to ensure tax evasion and tax evasion facilitation does not occur.
- b) **Training.** Ensuring all Triton employees fully understand this policy as well as the Triton Anti-Corruption Policy, statement and associated procedures. These are in addition to their roles and responsibilities with regard to business integrity which includes tax evasion and tax evasion facilitation.
- c) **Verification.** The use of Triton employees and/or accredited 3rd party independent organisations to verify that Triton and other organisations with the supply chain have fulfilled any financial obligations that apply to them under local and National legislation including, but not limited to, business taxes, pension contributions, healthcare contributions and welfare contributions.
- d) **Vendor Selection and Approval.** The use of a compliance based approach in the vendor selection and approval process that includes integrity, anti-corruption and the risk of tax evasion and tax evasion facilitation.
- e) **Regular Review.** Senior management review of the effectiveness of the Triton Policy, statement and associated procedures. This shall specifically cover tax evasion and tax evasion facilitation prevention.

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Additionally, the Finance Director shall ensure Triton meets its corporate legal financial obligations, including applicable UK taxes, in accordance with the relevant Triton financial procedures.

In addition, all Triton employees and appointed representatives shall understand and comply with the Triton Anti-Corruption Policy.

The suitability and effectiveness of this policy shall be revised by the Board of Directors as part of the annual management review.

A handwritten signature in black ink, appearing to read 'D.A. Tutton'. The signature is stylized with a large, looping initial 'D' and 'A' followed by the name 'Tutton' in a cursive script.

D.A. Tutton
Managing Director
Triton Showers