



ENVIRONMENTAL TECHNOLOGY

Criminal Corporate Offence Policy

The AES Engineering Limited Group (here after referred to as AESSEAL); is committed to the highest standards of ethical behaviour.

The Company requires all employees, business associates and other stakeholders, with whom we conduct business with, or who conduct business on our behalf, or for us, to comply with this policy without exception.

It is the policy of AESSEAL to adopt a zero-tolerance attitude towards the criminal facilitation of tax evasion. AESSEAL will fully comply with the UK legislation that introduced two Corporate Criminal Offences ('CCO');

- The failure to prevent facilitation of UK tax evasion, and
- The failure to prevent facilitation of foreign tax evasion.

AESSEAL does not take part in any tax evasion or other illegal acts and will not knowingly take part in any transaction where corrupt practises form any part of the arrangement. Any such acts will lead to dismissal or termination of any business relationship.

AESSEAL is committed to and supports the implementation of process and procedures to ensure that we have reasonable prevention procedures in place to prevent any person associated with AESSEAL from facilitating tax evasion. Our key procedures comprise:

- Risk assessment to review existing policies and adopt proportional risk-based prevention procedures;
- Provide communication and training to our staff and being clear about the consequences if a person associated with AES facilitates tax evasion;
- Providing a pathway for reporting wrongdoing and providing protection for whistle-blowers;
- This policy and effectiveness will be reviewed on an annual basis as part of the Management Review by the Compliance Committee.

'Our Business Principles govern the manner in which we at AES Engineering Ltd Group conduct ourselves. They have been set by the Group and are a requirement placed upon each individual operating company. We apply these principles across the Group, they are subject to regular review and comment upon them is encouraged.'

C. J. Rea
Managing Director