

Anti-Tax Evasion Policy

In the light of Criminal Finances Act 2017, Riventa Limited has adopted a statement of our corporate value on anti-facilitation of tax evasion. It is our policy to conduct all of our business dealings in an honest and ethical manner. The value statement governs all our business dealings and the conduct of all persons or organisations who are appointed to act on our behalf.

“Riventa Limited and its subsidiaries has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country”.

Employees and Associates of the Company must not undertake any transactions which:

- (a) cause the Company to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party who is not an associate of the Company.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

This policy applies to all persons working for the Company or any subsidiary company or on our behalf in any capacity, including employees at all levels, directors, officers and Associates.

The Board of Directors of the Company has overall responsibility for ensuring that this policy complies with our legal obligations, and our employees and associates comply with it.

For the purposes of this policy:

Tax Evasion means an offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

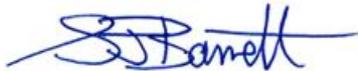
Foreign Tax Evasion means evading tax in a foreign country, provided that the conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent.

Tax Evasion Facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent **evasion of tax** (whether UK tax or tax in a foreign country by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

The senior management team will be accountable for this policy and regularly review the implementation of it.

Responsible for delivery of this policy



Stephen Barrett B.Eng (Hons), MBA, MIOD

Managing Director

Riventa Ltd

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