

PD111 Tax Evasion Policy

Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax, and it is a criminal offence under the Criminal Finances Act 2017. This includes facilitation of such activities. The offence requires an element of fraud, which means there must be deliberate action or omission with dishonest intent. Specifically, under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an "associated person" to that body.

It is ERG's policy to conduct all its business in an honest and ethical manner, and in full compliance of all applicable laws.

- ERG takes a zero-tolerance approach to the facilitation of tax evasion, whether under UK law or under the law of any foreign country in which we conduct business.
- ERG does not, and will not, knowingly work with others who do not share our commitment to preventing the facilitation of tax evasion. We operate to the highest ethical standards and will not tolerate criminal acts of facilitation of tax evasion by our associates anywhere in the world.
- ERG may terminate any relationship with other individuals, organisations or companies who are in breach of this policy.

Signed:

A handwritten signature in blue ink, appearing to read "RHanson".

Richard Hanson
ERG PT Managing Director
January 2026