

TAX EVASION CODE OF CONDUCT

Huber Parking UK Limited

Statement of Intent

Huber Parking UK Limited firmly believes that a company's reputation and success can only be built on foundations of integrity and core ethical values. Conducting business with a zero-tolerance approach to all forms of corruption is central to these values. In this regard tax evasion, tax fraud, and attempts to facilitate such actions will be met with the same zero-tolerance approach.

We expect all who work with our company to fully comply with their tax obligations, as we do. We will not tolerate or condone any person associated with us - customers, suppliers, business partners, contractors, or employees - engaging in the facilitation of tax evasion or tax fraud.

Accountability and Governance

Our management board has approved this policy and our commitment to no tolerance of tax evasion or its facilitation and is ultimately responsible for ensuring compliance to this policy.

Employee Responsibilities

We expect all employees to adhere to the standards of behaviour set out in this document. Our employees have a responsibility to take reasonable action to prevent harm to Huber Parking UK Limited and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act and the UK tax laws, or the laws of the respective country of residence, will not be tolerated.

All employees are responsible for following Huber Parking UK Limited's policies and procedures, which will ensure that all taxes are properly paid. If an employee should ever be asked by anyone either inside or outside the company to divert from our policies and procedures, this should be reported without delay, as this may be a sign of someone attempting to evade tax.

Any employee who has any concerns relating to any potential breach of this policy must immediately follow our whistleblowing policy and report the matter without delay.

Training and Communication

All employees are assigned our mandatory "Preventing the Facilitation of Tax Evasion" online training course for which they must pass the assessment. They will also be assigned refresher courses.

All employees are made aware by senior management of the latest internal information regarding prevention of tax evasion.

High Risk Areas for our Business Include:

- Accounts payable.
- Accounts receivable.
- Payment to contractors.

Mitigation Measures in High Risk Areas:

Accounts Payable

- Only contract with businesses which have good reputations.
- Ensure all information on an invoice is correct and as expected.
- Have the full contact details for the supplier and ensure it matches to where the payment is being made.
- Specify VAT and other sales taxes, which must be added to invoices.

- Do not pay suppliers in cash. If cash payments must be made, ensure they are properly invoiced and a correct receipt is supplied.

Accounts Receivable

- Ensure correct procedures are followed.
- Do not process off-system invoices.
- Ensure all invoices have the correct VAT coding.

Contractors

- Any wage payments outside of payroll must be expressly approved.
- Where tax is required to be deducted at the source this must be done.
- Payments to contractors should only be made in strict accordance with company policies.
- Cash payments should not be made. If they are, invoices and receipts must be present.
- Any tax related withholdings must be deducted and recorded.
- Payments without deductions should only be made if there is a reasonable expectation that the recipient will meet their tax obligations.

Our Commitment

- Our business is carried out fairly, honestly and transparently.
- Our values are the foundation of everything we do.
- We will never sell or buy a product or services from a supplier where it is known or suspected that any aspect of the transaction is being misused, abused, or otherwise corrupted for the purposes of tax evasion.
- We will immediately terminate any agreement or business relationship as soon as we suspect or learn that tax evasion may be taking place.
- We will not progress any business opportunity where there is a suspicion that an aspect of it may involve tax evasion.
- Compliance and our management board will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative, or other third party associated with us failing to uphold this policy.
- No employee will suffer demotion, penalty, or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.

Langley, January 2025



Markus Lauble
Managing Director



Tomer Meiom
Managing Director



Naoum Karikas
Managing Director