

Anti-Tax Evasion Policy Statement

Our Business

Arco's mission is to keep people safe at work. We focus on ensuring our customers have access to quality and compliant products from an ethical supply chain. We are an integral part of our customers' supply chains and we pride ourselves on being a well-governed, ethical and compliant supplier. We endeavour to use our relationships across the world to improve compliance, quality and ethical trading standards.

Our policy and related guidance are intended to meet our compliance obligations as well as supporting our stakeholders to meet theirs.

In this Anti-Tax Evasion Policy Statement ('**Policy**') and any supporting guidance ('**Guidance**'), '**We**' or '**Arco**' refers to Arco Limited and its subsidiaries and '**our**', '**us**' or any equivalent phrase shall be interpreted accordingly.

What is tax evasion?

The Criminal Finances Act 2017 ('**CFA**') and this policy covers the facilitation of tax evasion, both in the UK and overseas. A company is guilty of an offence if either (i) a person commits a UK tax evasion facilitation offence and that person does so when acting in the capacity of a person associated with the company; or (ii) a person commits a foreign tax evasion facilitation offence when acting in the capacity of a person associated with the company, a UK registered company with substantial business operations in the UK.

Our Policy

Arco is a responsible UK taxpayer managing all of its tax affairs to a low level of risk. As such, it is Arco's policy to comply with its taxation obligations and to prevent the facilitation of tax evasion. We conduct our business to the highest legal and ethical standards and we take a zero-tolerance approach to the facilitation of tax evasion, whether under UK law or under the law of any foreign country.

We do not tolerate the facilitation of tax evasion, whether under UK law or under the law of any foreign country (as we would not tolerate any other breach of applicable rules and laws). Specifically, we do not tolerate any breach of the CFA.

Arco is 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;

We publish our Tax Strategy each year as required by law, which sets out Arco's approach to taxation. The statement is available at www.arco.co.uk/legal/tax.

This Policy and any Guidance are intended to ensure that we maintain the highest standards.

Application of this Policy

This Policy applies to Arco and all Arco colleagues. All Arco colleagues must read, apply and comply with their obligations under this Policy and supporting Guidance.

This Policy is also relevant to our vendors, suppliers, service providers and customers (together our '**Commercial Partners**') when conducting business with us; for example this policy is reflected in our Supplier Code of Conduct. We will not work with Commercial Partners who are not committed to complying with applicable laws and standards.



Guy Bruce
Chief Executive Officer

Approved By	Issue Date	Next Review Due	Classification
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