



The Criminal Finances Act 2017 (CFA 2017)

Company Statement

The Criminal Finances Act 2017 (CFA 2017) introduced new corporate criminal offences, primarily focusing on preventing the facilitation of tax evasion by businesses and their associated persons. It also strengthened civil powers for recovering proceeds of crime, expanded the scope of anti-money laundering laws to include terrorism funding, and enhanced information sharing between regulated sectors.

East Thames Aggregates Limited has a duty of care and act with due diligence in preventing the facilitation of tax evasion, including risk assessments, and communication/training procedures. This Statement is written to demonstrate the senior management's commitment to compliance.

Prevent Facilitation of Tax Evasion:

All officers of the company shall, to their best endeavours make a commitment to ensure all monetary transactions associated with the company are fully documented and invoiced accordingly, including (e.g., suppliers/agents/brokers) to prevent all forms of tax evasion.

Risk Assessment:

Focus should be taken on the authenticity of all transactions:

- Cash Payments to be authorised by Director
- Has Supplier/Haulier been vetted and checked with Top-Service
- New accounts to be checked Companies House & Top-Service Credit Agency
- **NO** credit card payments to be taken over telephone, BACS Transfers, etc only
- Company Car Care, Car-Wash Operators, **NO CASH**, pay by credit card only

Due Diligence:

- Ensure all staff are aware of risks outlined above
- Ensure supply chain partners are made aware of risks above

Communication and Training:

- Regular meetings ALL staff updating any changes to this act and compliance of said
- Ensure supply chain partners included in any findings

Reporting Mechanisms:

- Instances of Fraud or suspicious activities report to <https://www.actionfraud.police.uk> and Police
- Ensure supply chain partners are copied in

Monitoring and Review:

- Incorporate suspected fraud and other criminal activities with Management Review meeting
- Action any new procedures with immediate effect

Consequences of Non-Compliance:

- It is a criminal offence to aid and abet any criminal and therefore imperative all staff are made aware of this fact, always act under due diligence
- Custodial Sentences for any individual(s) knowingly involved with contriving any part of the Act
- Reiterate the above fact to all supply chain partners

Relationship to Other Policies:

- The Criminal Finances Act 2017 (CFA 2017) to be acted upon in conjunction with the company's Policies and Procedures:
 - (i) Anti Bribery Policy
 - (ii) Drugs Policy
 - (iii) Modern Day Slavery Policy
 - (iv) GDPR Policy

Verifying Identity and Business Purpose:

- Ensure we have all personal details of customers & potential sales customers
- Private individuals must give their details and verified by a call back
- All companies should be checked for validation:
 - (v) Registered with Companies House
 - (vi) UK VAT number
 - (vii) Bank Account & Sort Code
 - (viii) GDPR Policy
- Potential new customers to be given opportunity to open credit terms and send the company's credit account form and checked with Top-Service
- Potential new supply chain partners to be sent company's vetting procedure form, then on approval given a supplier account

Monitoring Transactions:

- No offshore Bank Payments to be accepted
- Non-UK operating companies to be check via Dunn & Bradstreet or similar agency
- Restrict any cash sales, which should be authorised by a director
- Only accept card payments over the telephone if individual(s) are known by company
- Preferred transactions; BACS, CHAPS, Direct Debit or secure online payment link

Ensuring Accurate Record-Keeping:

- All transactions to be invoiced through secure SAGE online software
- Hard copies retained and kept for 7 years
- Delivery notes supplier invoice kept for 7 years
- Storage of hard copies to be in a secure place

Prohibited Activities:

- No officers or employees of the company should knowingly engage in any potential criminal act
- Findings of any activities that are in contravention of the Act, any company individual(s) and supply chain partners to be acted upon and authorities informed immediately

Resources for Creating a Policy:

- <https://www.gov.uk/government/publications/corporate-offences-for-failing-to-prevent-criminal-facilitation-of-tax-evasion>
- <https://www.actionfraud.police.uk/individual-protection>
- All UK banking companies have fraud prevention guidelines

Legal Counsel:

- Any suspected fraud and criminal activity should firstly be divulged with the appropriate Legal Council and the authorities notified of said findings

Industry Associations:

- Industrial Bodies & Associations are available for further support and advise

<https://www.legislation.gov.uk/ukpga/2017/22/contents>

<https://www.ukfinance.org.uk/policy-and-guidance/reports-publications/guidance-financial-services-sector-corporate-criminal-offences-within-criminal-finances-act-2017>

<https://www.lawsociety.org.uk/topics/tax/criminal-finances-act-2017>

<https://www.att.org.uk/criminal-finances-act-2017>

Signed... (Managing Director)

Mr. J A Rogers



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