

Freeway Medical Statement on Policies and Procedures to Prevent Tax Evasion Facilitation

2026-27

Commitment to Prevent Tax Evasion Facilitation

At Freeway Medical - Chromis UK, we are fully committed to operating in accordance with all applicable laws and regulations, including those related to tax compliance. We have established robust policies and procedures designed to prevent the facilitation of tax evasion by our employees, contractors, or any associated persons.



STATEMENT OF COMMITMENT

Chromis UK Limited, trading as Freeway Medical / Freeway Med-Tech, is committed to conducting business lawfully, ethically and transparently. We do not tolerate tax evasion or the criminal facilitation of tax evasion by employees, contractors, agents, suppliers or any other person acting for or on our behalf.

LEGAL FRAMEWORK

Part 3 of the Criminal Finances Act 2017 creates corporate offences for failure to prevent the criminal facilitation of UK and foreign tax evasion by associated persons. Chromis UK Ltd maintains reasonable and proportionate prevention procedures appropriate to the nature, scale and risks of its business.

OUR PREVENTION APPROACH

Our arrangements are informed by the six principles in HMRC guidance: risk assessment; proportionality of risk-based prevention procedures; top-level commitment; due diligence; communication and training; and monitoring and review.

1. Risk Assessment

We periodically assess where our business could be exposed to the risk of an associated person criminally facilitating tax evasion. Considerations may include countries of operation, use of agents or intermediaries, unusual payment arrangements, supplier and customer relationships, transactions and other relevant risk indicators.

2. Proportionate Procedures

Controls are designed to be proportionate to the risks identified. We do not require unnecessary or blanket procedures where the assessed risk does not justify them, but higher-risk circumstances may require enhanced approval, checks or contractual controls.

3. Top-Level Commitment

The Directors and senior management are committed to preventing criminal facilitation of tax evasion and to promoting a culture in which compliance takes priority over improper commercial advantage.

4. Due Diligence

Risk-based due diligence is undertaken on associated persons and business relationships where appropriate. This may include identity, ownership, commercial rationale, payment arrangements, location, reputation, contractual commitments and other checks proportionate to risk.

5. Communication and Training

This statement and relevant procedures are communicated to employees and associated persons as appropriate. Training and awareness are proportionate to roles and exposure to risk. Employees must not assist, encourage or knowingly facilitate tax evasion.

6. Reporting and Protection

Employees and third parties are encouraged to raise concerns about suspected tax evasion or facilitation promptly. Reports will be handled appropriately and, where possible, confidentially. No person raising a genuine concern in good faith should suffer retaliation for doing so.

7. Monitoring, Review and Response

The effectiveness of prevention arrangements is reviewed periodically and following material changes or concerns. Suspected breaches will be investigated and may result in disciplinary or contractual action. Where appropriate, the company will obtain professional advice and consider any legal reporting obligations.

RESPONSIBILITIES

All employees and persons acting for or on behalf of Chromis UK Ltd are expected to comply with this statement and applicable procedures. Managers are responsible for supporting implementation within their areas of responsibility.

REVIEW AND APPROVAL

Policy reviewed: 28 September 2026. Next review: September 2027, or earlier following a material change in risk or legal requirements.

Signed on behalf of Freeway Medical / Freeway Med-Tech - trading names of Chromis UK Ltd.



Director / authorised signatory

RENEWED 15th September 2026