Due Diligence Policy

1. Introduction

1.1. Deploy Ltd and its directors and senior managers are aware that under the 'Kittel Principle' (*Axel Kittel v Belgian State and Belgian State v Recolta Recycling SPRL* C-439/04 and C-440/04) for VAT they may be held liable for unpaid VAT in their supply chain and under the Criminal Finances Act 2017 they may be held liable for fraudulent tax evasion by their employees, agents or those that provide services for or on their behalf, unless Deploy Ltd can demonstrate it had reasonable prevention procedures in place.

1.2. Deploy Ltd further acknowledges the inherent risks with respect to tax avoidance and/or evasion as a recruitment agency supplying a range of temporary workers to its clients, and as a sub-contractor for outsourced services which may be performed by Deploy (UK) Ltd using temporary workers. Examples of tax legislation which may impose liabilities on Deploy Ltd – whether as a primary liability or transfer of debt – are as follows:

1.2.1. In the Income Tax (Earnings and Pensions) Act 2003, the following sections: Section 44; Section 689; Part 2, Chapter 9; and Part 2, Chapter 10; and

1.2.2. In the Finance (No. 2) Act 2017, Schedule 16.

1.3. Therefore, before commencing a relationship with an agent or supplier Deploy Ltd has taken active steps to draw up a policy to ensure that potential risks coming from these relationships are properly evaluated and managed.

1.4. This policy sets out the minimum required due diligence to be undertaken before commencing a business relationship with third-party service providers and suppliers.

1.5. The term 'due diligence' in this document, unless otherwise stated, means 'due diligence for doing business with third-party service providers and suppliers'.

2. Scope and purpose

2.1. This policy applies to all third-party service providers and suppliers except employees, end clients, joint venture partners and any other form of corporate investor where they are not also a service provider nor a supplier.

2.2. The purpose of this policy is to identify objectives and requirements with respect to identifying and assessing risks of third-party service providers and suppliers being involved in tax avoidance or evasion and thus seek to ensure that Deploy Ltd only does business with those third-party service providers and suppliers not involved in any type of tax avoidance or evasion themselves nor receiving supplies from others involved in tax evasion.

3. Background and guidance on due diligence checks undertaken

3.1. The aim of third-party due diligence is to understand the integrity of the business the organisation is dealing with. In operational terms, this means making enquiries that are sufficient to determine whether existing, or prospective, third-party suppliers are honest and can be expected to comply with their legal and regulatory responsibilities, including in relation to deduction and payment of appropriate taxes. Effective due diligence should enable those undertaking it to be able to conclude that their third-party service provider or supplier does not make corrupt payments, nor seek to evade or avoid paying the correct amount of taxes, and that the business relationship with them is a normal and legitimate one. It should also ensure that the organisation can explain to others why their confidence in this is justified.

3.2. Due diligence undertaken should have a risk-based approach and so the level of scrutiny required when assessing third-party service providers and suppliers will be determined by assessing the level of risk to Deploy Ltd. The correct level of scrutiny of the risks to the organisation will strengthen the confidence in being able to defend Deploy Ltd to any potential regulator, prosecutor or judge that they had reason to be confident they were dealing with a bona fide third party. Therefore, the due diligence process should include a risk rating for existing, and new, third-party service providers and suppliers.

3.3. The due diligence process is on-going so the results of the risk assessments should be used to categorise the third-party service providers and suppliers as high-, medium-, and low-risk for the purpose of prioritising subsequent due diligence and the frequency of it. Determination of the risk level and 'red flag indicators' will be based on such things as the volume of trade with Deploy Ltd, the potential financial impact on Deploy Ltd of being held liable under any applicable legislation, the potential reputational impact on Deploy Ltd of being linked with a non-compliant supplier, how long the supplier has been trading, how much change there has been with officers, names, bank accounts or premises of the supplier over a period of four years, whether any of the officers have been involved with other businesses that have become insolvent, been held liable for tax-related costs and penalties or been charged with fraudulent tax evasion, whether the supplier bank account is in the name of the business or a different name, and the general perceived vulnerability of the market sector to tax avoidance and/or fraud. The identification of a red flag does not necessarily preclude trade with a supplier but does mean further investigations should be undertaken and measures put in place to mitigate the risk.

3.4. Deploy Ltd will determine whether a supplier is high-, medium-, or low-risk in its tax risk assessment document. The risk level will determine on-going due diligence to be undertaken, both in terms of depth of questions and frequency of obtaining that information. When starting to trade, all suppliers providing Deploy Ltd will be asked to complete a Supplier Questionnaire (copy at Appendix 1 – split into two parts for different levels of risk with 1.1 being high risk and 1.2 being medium or low risk). Any suppliers of labour will receive the high-risk questionnaire at 1.1. If a supplier makes a supply other than that of labour then this is seen by the directors to be inherently of lower risk as the supply is not in a realm where there is frequent tax evasion or avoidance in the supply chain; these suppliers will receive the medium and low risk questionnaire at 1.2.

3.5. Where suppliers have completed the relevant questionnaire as required, responses will be checked, any further enquiries undertaken, details logged into the tax risk assessment document and the supplier allocated a risk profile accordingly.

4. Roles and Responsibilities

4.1. Directors and/or senior managers authorised by directors will take responsibility for the policy and strategies therein, reviewing and authorising (or not) any suppliers where red flags have arisen from the due diligence enquiries. The tax risk assessment document will be reviewed at all management and board meetings as an agenda item, to ensure that identified risks have not changed and/or that mitigation strategies continue to be sufficient.

4.2. Finance team supervisor is responsible for authorising trade with suppliers where no red flags arise, for initiating any further enquiries when red flags do arise and for bringing to the attention of the directors/senior managers the occurrence of red flags and the responses to further queries undertaken.

4.3. The Finance team are responsible for categorisation of suppliers into low-, medium-, and high-risk and for sending out the appropriate supplier questionnaire, ensuring it is returned and analysing the results of the questionnaire and presenting the results to their supervisor.

5. Monitoring, Training and Review

5.1. Following any commitment to a business relationship with a third-party service provider or supplier, that business will be monitored in the following ways, as appropriate to the risk level:

- for high-risk suppliers renewed due diligence every 3 years, for medium-risk suppliers renewed due diligence every 3 years and for low-risk suppliers renewed due diligence every 4 years. In all cases the responses to the latest questionnaire to be compared with the previous one.
- a request for high-risk suppliers to submit an annual certification of compliance with applicable (including tax) laws and an agreement to inform Deploy Ltd of anything within the supply chain that comes to their attention that could indicate tax evasion or avoidance.
- ongoing, ad hoc compliance checks on for high-risk suppliers (for example checking payslips for PAYE umbrella workers correspond to FPS and BACS submissions).
- a periodic review of the supplier's payment requests – e.g. changes to bank accounts, or name of person to be paid – and payments made. If a change is made to the bank account, a new bank reference to be taken out.
- for all levels of risk, any information that comes to light before the next routine questionnaire would be issued that may indicate a change in circumstances, sufficient investigation to be made to ensure the risk exposure to Deploy Ltd is not increased.

5.2. All staff involved in undertaking or monitoring the due diligence undertaken by Deploy Ltd will be trained in understanding the policy, the purpose of the questions and interpreting responses so as to recognise red flags where they arise.

5.3. Deploy Ltd senior management/directors will monitor the due diligence policy, reviewing its suitability, adequacy and effectiveness and will implement any improvements or legislative changes as necessary. They will undertake spot checks to ensure that the due diligence processes are properly applied on a random basis but at least once in every twelve months. They will ensure that the processes are adapted in the light of changing legislation. From time to time the directors may also arrange for their advisors to review results from due diligence questionnaires and/or the tax risk assessment document and comment on any matters arising. The advisors to Deploy Ltd may also be requested to review the policy at least every two years, making any changes in agreement with the directors as may be appropriate following that review.

Appendix 1.1

Deploy Ltd
SUPPLIER DUE DILIGENCE QUESTIONNAIRE (HIGH RISK SERVICES)

Please complete the following:

Company Name:

Please note there may be further questions following the responses given in this form. We will review this form once and will not accept any amended answers to questions other than clarifications as requested by Deploy Ltd, so please ensure that the person with the appropriate knowledge completes the questionnaire.

General	
1. Please provide the registered name of the entity with whom we will enter into a contract (this entity will be referred to as the "Company" for the remainder of this questionnaire). Please provide details of any previous registered names, and the dates when the registered name changed. If the entity identified here is not the same entity who is named at the top of this questionnaire, please provide further details of the relationship between the entities.	
2. Please detail the registration number for the Company. Please provide a copy of the Certificate of Incorporation for the Company.	
3. Please provide the registered address for the Company. Please provide details of any previous registered addresses, and the dates when the registered address changed.	
4. Please provide details of any trading names for the Company. Please provide details of any previous trading names, and the dates when the trading name changed.	
5. Please provide details of any trading addresses for the Company. Please provide details of any previous trading addresses, and the dates when the trading address changed.	
6. Please confirm that the Company directly employs or engages and pays any temporary workers who may be provided to Deploy Ltd under the supply arrangements we may enter into with you, and not any other legal entity, whether an operating group company or otherwise. If this is not the case, please explain the details of	

the entity who will employ or engage the temporary workers and why it is different to the Company.	
7. Where was the Company initially incorporated if not in the UK? What was the date of incorporation overseas or offshore? Please provide the Certificate of Incorporation for the Company in the non-UK jurisdiction.	
8. Does the Company have any associated or group companies? If "yes", please attach a corporate structure showing all entities within the Company's operating group, including all overseas and UK entities, and regardless of whether or not those companies will be involved in the supply of services to Deploy Ltd. The structure must include any holding, subsidiary, sister or associated companies, together with an explanation as regards the nature of each entity's business and its the relationship with the Company.	
9. Please provide a telephone number for the Company.	
10. Please provide an email address for the Company.	
11. Please provide the website details for the Company.	
Company Information	
12. Please provide the name and contact details of the primary contact within the Company. N.B. The reference to "primary contact" means the individual with whom we will engage regarding matters such as those identified in this document.	
13. Please state the primary contact's position within the Company.	
14. Please detail the VAT registration number for the Company. Please provide a copy of the VAT Registration Certificate.	
15. Please provide the UTR number for the Company. Please provide a copy of proof of the UTR number.	
16. Please provide a description of the Company's incorporation model (e.g. limited company, sole trader or partnership)?	
17. Please provide the details for all directors, officers and/ or partners of the Company in the last four financial years. In particular, please provide the tenure details for each director, officer and/or partner of the business over the last four financial years.	

18. Are any of the current or previous directors, officers and/or partners of the Company currently directors of other companies? If "yes", please provide details of the relevant companies.	
19. Have any of the current directors, officers and/or partners of the Company previously been directors of any other companies in the last four financial years? If "yes", please provide details of the relevant companies.	
20. Does the Company have more than one office? If "yes", please provide relevant details for each office, including address details.	
21. Please specify the names of the shareholders of the Company (and if one or more of the shareholders is a company, please provide details (name, registration number, registered address)	
22. How many staff / full time equivalents does the Company employ (excluding statutory directors, officers and/or partners)?	
23. Please confirm that none of the Company employees, shareholders, directors or officers have ever been disqualified from acting as a company officer or director. Please give details below of the reasons for any disqualification(s) and when the disqualification(s) commenced and ceased.	
24. Please confirm that none of the Company officers, or operating group company officers, have ever been involved in a 'phoenixism' i.e. they have not liquidated, dissolved or otherwise ceased the operation of one company, only to resurrect the services provided by (and operations of) that company in another company.	
25. Please explain the circumstances around liquidation, dissolution or cessation of operation of any previous companies of the Company's operating group.	
26. Please specify the types of insurance the Company has in place (e.g. public liability insurance, employer's liability insurance, professional liability insurance, etc.). Please provide copies of the certificates of insurance you hold in relation to the Company.	
27. Please confirm if your insurances cover: a. AWR related liabilities b. all acts and omissions of temporary workers while on assignments c. instances of fraud by the temporary worker (e.g forging authorisation signatures on timesheets).	
28. Is the Company an accredited member of the FSCA (fcsa.org.uk)?	
29. If no, please confirm any industry bodies	

and/or independent accreditation bodies to the Company is affiliated.	
30. If yes, please confirm: a. the services for which you have been accredited under the FSCA (umbrella employment / professional employment organisation, self-employed and CIS contractor provider / limited company service) b. the date you first became an FCSA member: c. the date of your next audit(s). Please provide copies of the FCSA certificates.	
31. Please give details of any externally accredited quality management frameworks such as ISO or similar held by the Company. Please attach certificates.	
Financial Information	
32. Please state the Company's turnover in each of the last three financial years? Please provide a copy of the audited or management accounts including a profit and loss account (if not audited) for the last 3 financial years.	
33. Please provide the amount of the Company's turnover that is generated by the Company's three largest customers (in GBP).	1. 2. 3.
34. Approximately what percentage of the Company's total turnover do each of these three largest customers represent?	1. 2. 3.
35. Has the Company met all of its obligations to pay its creditors and staff during the past year? If "no", please outline the obligations which have not been met and the reasons why they have not been satisfied.	
36. Does the Company or any of the group operating companies currently have any non-UK bank accounts? If yes, please give details.	
37. When you receive payments from clients, is the payment from your clients made into a bank account in the UK, which is held in the name of and controlled by the Company? If "no", please provide further details regarding the relevant bank account, including ownership and control of the bank account.	
38. Are payments made to any temporary worker(s) engaged in the supply of services to Deploy Ltd paid from the same bank account as that referenced above? If no, please provide details of why this is not the case.	
39. Please confirm that all temporary worker(s)	

engaged in the supply of services to Deploy Ltd are paid in full to a UK bank or building society in their own name only and not those of a nominee or third party.	
40. Please confirm the number of complaints received by the Company from clients, other recruitment businesses (if applicable) or temporary workers in the last 3 years along with a brief overview of the issue(s) and the steps taken for resolution.	
Regulatory and Legislative Compliance	
41. Does the Company operate within the Gangmasters and Labour Abuse Authority registered sector? If yes, please provide GLAA licence number.	
42. If you have answered 'Yes' to the question above, has the Company ever been subject to a GLAA complaint or investigation? If yes, please give details including the nature of the complaint / investigation, dates and the outcome. Please provide documentary evidence as to the conclusion of the GLAA complaint / investigation.	
43. Please state how many Employment Tribunals the Company has attended in the last 3 years, regardless of whether claims were brought by employees or by temporary workers engaged by the Company. Please state the outcomes of these Employment Tribunals (if any).	
44. Please confirm if the Company has ever been the subject of a complaint or an investigation by any regulatory authority excluding HMRC, including but not limited to: BEIS / EASI, Pensions Regulator, ACAS, ICO, Home Office.	
45. Please confirm the process for checking that all temporary workers using the Company's services have the right to work in the UK.	
46. Has the Company or any operating group entity been found by any government department to have supplied illegal workers? If yes, please provide details including values and dates of any fines.	
47. Please provide details of the checks the Company carries out to ensure that temporary workers using any of the Company's services have not been subjected to slavery, human trafficking or exploitation as defined in the Modern Slavery Act 2015.	
48. Please confirm that the Company pays holiday pay to eligible temporary workers at the time he / she takes holiday and does not roll it up into the temporary worker's hourly rate. If the Company does roll up holiday pay (for example for AWR holiday pay), please explain why this happens and how this is made clear to the	

temporary worker both in advance and each time it is rolled up.	
49. Please confirm that the Company pays all accrued holiday pay (if applicable) to its temporary workers. For example, at the end of an assignment if holiday pay has been accrued but not yet taken. If the Company does not pay all accrued holiday to eligible temporary workers, please explain why.	
50. Please provide a copy of the Company's ICO registration certificate.	
51. Please provide a copy of the Company's data protection / privacy policy, transparency notices and any privacy statements it provides to temporary workers.	
52. Are HMRC currently conducting / undertaking compliance reviews or other enquiries / investigations of any type into the Company or any of its operating group companies? If "yes", please provide further details of the relevant compliance reviews, enquiries and investigations. Please provide a copy of any relevant documentation from the compliance reviews, enquiries and investigations.	
53. Have HMRC conducted / undertaken any compliance reviews or other enquiries / investigations of any type into the Company or any of its operating group companies in the last four financial years? If "yes", please provide further details of the relevant compliance reviews, enquiries and investigations. Please provide a copy of any relevant documentation from the compliance reviews, enquiries and investigations.	
54. Has the Company or any of its operating group companies received any correspondence from HMRC concerning its supply chain? If "yes", please provide a copy of any relevant correspondence received from HMRC concerning your supply chains.	
55. In the event that the Company receives any information concerning the validity and / or authenticity of its supply chain (for example, if you receive letters concerning your suppliers from HMRC), please confirm that you will provide details (and where relevant, copies) of the same to us, within 14 days of receiving the same.	
56. Is the Company required to submit Employment Intermediary reports to HMRC? If yes, please provide evidence of the last four reports being submitted.	

Due Diligence	
57. Does the Company have a Tax Compliance and/or due diligence policy? If so, what are the terms of that policy? If written, please provide a copy of your due diligence policy.	
58. If the Company does not have a due diligence policy (written or otherwise), please specify the due diligence checks you undertake on your supply chain (excluding checks for any PSLs which is covered in a separate section).	
59. Please confirm, that if necessary, you will provide a copy of due diligence results obtained from due diligence you have conducted / undertaken in respect of your suppliers, redacted as appropriate.	
60. Please confirm that the Company meets all its employer obligations, including right to work in the UK checks, pay rates meeting NLW/NMW requirements, payment of all PAYE, NIC, and any other taxes, payment of all pensions obligations and compliance with employment law in the UK.	
61. Does the Company outsource payroll functions in respect of any of its own employees (not temporary workers or contractors)? If so, how frequently do you undertake your due diligence checks on your payroll agent/bureau?	
62. Are you aware of the HMRC documents with Advice on supply chain due diligence and 10 things about due diligence? Do you believe your due diligence is at a level described by these documents?	
PAYE Umbrella Company & PEO services (please only complete this section if the Company operates PAYE Umbrella or Professional Employment Organisation (PEO) services)	
63. Please confirm that you will only engage temporary workers referred by us or engaged by us via the Company on a genuine PAYE Umbrella or PEO solution. You will not engage any temporary workers on a sole trader, CIS or PSC accountancy or any other form of self-employed solution.	
64. How many Umbrella / PEO workers does the Company have as at the date of completing this questionnaire?	
65. What are your management fees for the Umbrella / PEO solution?	
66. Please confirm that you will advise us at least sixty (60) days in advance of any changes to management fees (to allow us to make changes to our Key Information Document for workers).	
67. How and when do you advise workers of any changes to statutory deductions, your solution or your management fees that may impact on	

their take-home pay?	
68. Please confirm the payment terms for payments to temporary workers once funds are received from Deploy Ltd.	
69. Does the Company treat **all** income earned by the worker as taxable earnings subject to PAYE tax and NIC in accordance with UK law? If no, please provide an explanation.	
70. Please provide the name of the payroll system used by the Company to calculate a worker's tax and NIC.	
71. Please provide a sample payslip showing all regular / expected deductions.	
72. Please confirm that the Company does not use any form of disguised remuneration schemes including but not limited to loan or credit schemes; voucher, loyalty point or betting schemes; employee, retirement or corporate benefit trusts (or loans from trusts); private annuity schemes. If any such schemes are used, please provide full details.	
73. Please confirm that the Company does not operate a Swedish Derogation model in relation to the provision of AWR rights.	
74. How many AWR-specific claims or complaints has the Company received? For any claims, please detail dates and confirm if they proceeded to a hearing and the outcome(s).	
75. What is the lowest hourly or daily rate you will accept for temporary workers under the Umbrella or PEO solution?	
76. Please confirm your compliance with pensions auto-enrolment.	
77. Please confirm the percentage of temporary workers engaged by the Company who have opted out of pensions auto-enrolment.	
78. Please confirm that the Company has not, directly or indirectly, induced or encouraged any temporary worker to opt-out of their rights under the Pensions Acts.	
79. What employment benefits do you offer to temporary workers using the Umbrella or PEO service?	
80. What other additional (paid for) services do you offer to temporary workers using the Umbrella or PEO service?	
81. Are there any other services that temporary workers using the Umbrella or PEO service are required to agree to and pay for (i.e. are mandatory), other than the Company's management fee for its services? If yes, please give details.	
Sole Trader / CIS services (please only complete this section if the Company operates sole trader and/or CIS intermediary services)	
82. How many sole traders / CIS workers does the Company have as at the date of completing this questionnaire?	

83. What are your management fees for the sole trader / CIS solution?	
84. Please confirm that you will advise us at least sixty (60) days in advance of any changes to management fees (to allow us to make changes to our Key Information Document for workers).	
85. How and when do you advise workers of any changes to statutory deductions, your solution or your management fees that may impact on their take-home pay?	
86. Please confirm the payment terms for payments to temporary workers once funds are received from Deploy Ltd.	
87. Please provide a sample payslip / remittance showing all regular / expected deductions.	
88. Please confirm the details of the supervision, direction & control (SDC) test that you operate to determine the correct employment status of the relevant temporary worker, including who undertakes the test, and who within the Company makes the decision as to whether SDC applies for a particular assignment. Please provide a copy of the questions asked to determine SDC (or not) for a particular assignment.	
89. When is the SDC test undertaken with a temporary worker?	
90. How often is the SDC test undertaken during any one assignment?	
91. What happens if before or during an assignment a temporary worker is determined to be under SDC?	
92. Please confirm if you are registered as a contractor **and** a sub-contractor under the CIS. If you do not supply any construction-related services, please state "Not applicable" and move to next section.	
93. Do you hold gross payment status under the CIS?	
94. Please confirm you will make accurate and appropriate deductions from the payments made to temporary workers who are subject to CIS and remit all such deductions to HMRC in accordance with the scheme rules.	
Second Tier Agencies (please only complete this section if the Company acts as an employment business)	
95. Please confirm the percentage split for your current temporary workers: a. PAYE (direct) b. PEO or outsourced payroll (if applicable) c. PAYE umbrella d. Limited Company / PSCs e. Sole traders / CIS (direct) f. Sole traders / CIS via an intermediary g. Other (please confirm the payment	

model you operate)	
96. Please provide a sample payslip / remittance for: a. PAYE workers you engage directly b. Sole traders / CIS worker you engage directly (not via an intermediary)	
97. Please explain the Company's processes for managing the Off-Payroll Rules (ITEPA Part 2, Chapter 10) for any limited company / PSC contractors.	
98. Does the Company operate an umbrella PSL? If yes, which umbrella companies are on the PSL?	
99. Does the Company operate a limited company / accountancy PSL? If yes, which companies are on the PSL?	
100. Does the Company facilitate payments to temporary workers as sole traders (whether or not under the Construction Industry Scheme)? If yes, do you engage these temporary workers directly or via a sole trader/CIS intermediary?	
101. If the Company uses sole trader/CIS intermediaries, do you operate a sole trader/CIS PSL and which companies are on the PSL?	
102. Describe your due diligence processes for any PSL you operate. If you operate multiple PSLs, please explain the different processes for each PSL.	
103. What percentage of temporary workers are "off-PSL" ie engaged through an intermediary that is not pre-approved by the Company. a. Umbrella b. Limited Company / Accountancy firms c. Sole trader / CIS providers	
104. Describe the process for undertaking due diligence on and engaging with any umbrella, accountancy or sole trader/CIS providers who are not on the Company's PSL	
105. How many AWR-specific claims or complaints has the Company received? For any claims, please detail dates and confirm if they proceeded to a hearing and the outcome(s).	
106. Please confirm your compliance with pensions auto-enrolment.	
107. Please confirm the percentage of temporary workers engaged by the Company who have opted out of pensions auto-enrolment.	
108. Please confirm that the Company has not, directly or indirectly, induced or encouraged any temporary worker to opt-out of their rights under the Pensions Acts.	
109. Please confirm the payment terms for payments to temporary workers (giving details of any variances for different engagement types).	

Supporting Documents

Please provide copies of the documents listed below with your completed questionnaire:

- UK Certificate of incorporation for the Company
- Non-UK Certificate of Incorporation (if applicable)
- Corporate structure for the Company's operating group (if applicable)
- VAT registration certificate for the Company
- Copies of the last four VAT returns
- Evidence of your VAT liabilities being paid to HMRC on time for the last four periods (e.g. snapshot of the online account)
- Proof of UTR number for the Company
- Certificates of insurance: Public liability, Employer's liability and any Professional indemnity
- FCSA certificate(s) (If applicable)
- ISO / quality management certificate(s) (if applicable)
- Copies of the Company's audited or management accounts including a profit and loss account (if not audited) for the last 3 financial years.
- Evidence of your PAYE/NIC liabilities being paid to HMRC on time for the most recent 6 months (e.g. a snapshot of the online account)
- Sample payslip and/or remittance for any temporary worker who uses the Company's services
- SDC (supervision, direction & control) questionnaire used by the Company when engaging sole traders and CIS workers (if applicable)
- Documentary evidence of outcomes of reviews, complaints, investigations, enquiries, cases, tribunal outcomes etc issued by any court, judge or regulator including HMRC, GLAA, BEIS, EASI, Pensions Regulator, ACAS, ICO, Home Office, Employment Tribunal
- ICO registration certificate for the Company
- Copy of the Company's data protection / privacy policy, transparency notices and any privacy statements
- Copies of the Company's last four employment intermediary submissions to HMRC (if applicable)
- Copy of the Company's tax compliance and/or due diligence policy (if applicable)
- Bank Account details including details of bank account name, account number, sort code, branch name and address together with a copy of the header of a bank statement which shows the name and address of the account holder (but with any sensitive information redacted)
- Trade References
- Letter of introduction outlining Company activities on headed paper signed by one of the directors
- Signed copy of letter attached at end of this questionnaire

You agree that the information and documentation provided by you to Deploy Ltd is true and accurate.

Where this questionnaire is being completed as part of Deploy Ltd's regular review(s), you agree, by completing and signing this questionnaire, that all your business details, employment details, and all of the details as listed above, remain the same as the information and documents previously provided to Deploy Ltd. Where any of the details have changed, you agree to provide, with this questionnaire, a copy of the documents which evidence the changes. Please note Deploy Ltd will rely on this declaration in good faith.

Where any of the information and documentation provided by you is not accurate, and if as a result of the same, Deploy Ltd incurs any costs (including, but not limited to, legal costs), losses, expenses or liability, you agree that Deploy Ltd can recover any such costs, losses, expenses and/or liability as a deduction from any monies due to you and/or as a debt from you.

By signing this questionnaire, the signatory warrants that they are authorised to sign documents on behalf of the Company referenced above.

Please confirm that the contents are accurate and true to your knowledge. If there are any changes to the above you MUST advise us immediately and confirm any changes in writing to us at compliance@deployrecruit.com no later than one week after the change.

Please return the completed form and return it to us, with the accompanying documents, within 14 days of receipt.

Signed ……………………………………

Name ……………………………………..

Capacity………………………………..

Dated……………………………………..

The Directors,
Deploy Ltd

Date:

Dear Sirs,

We hereby confirm that we conduct suitable checks on all our third-party suppliers and intermediaries, and our employees, temporary workers, contractors and freelancers in relation to:

- Right to Work
- Employment status; and
- Tax compliance

and all checks are undertaken in accordance with legislative requirements and any relevant government authority guidelines (Home Office, HMRC etc).

We confirm that we comply with all applicable laws in relation to the services we provide, and to the use of third party suppliers and intermediaries, and in the employment and/or engagement of every employee, temporary worker, contractor and freelancer, regardless of whether or not those individuals are involved in the supply of services to Deploy (UK) Rail Limited.

Applicable laws as referenced in the paragraph above include (but are not limited to):

- the Data Protection Act 2018 & the UK GDPR
- the Immigration, Asylum & Nationality Act 2006
- the Employment Rights Acts
- National Minimum Wage Act 1998
- the Agency Worker Regulations (if applicable)
- the Working Time Regulations
- the Modern Slavery Act 2015
- Health and Safety at Work Act 1974
- Equality Act 2010
- the Pensions Acts
- all legislation relating to the deduction and payment of income tax, including the Income Tax (Earnings and Pensions) Act 2003; The Income Tax (Pay As You Earn) Regulations 2003;
- the Construction Industry Scheme (if applicable);
- all legislation relating to the deduction and payment of national insurance contributions, including the Social Security (Categorisation of Earners) Regulations 1978, the Social Security (Contributions) Regulations 2001 and the Social Security Contributions (Intermediaries) Regulations 2000
- the Criminal Finances Act 2017
- Schedule 16 of Finance Act (No.2) 2017;

as those laws are respectively replaced, amended, modified or re-enacted, and including any consequential and/or subordinate legislation made under them during the supply of services to Deploy (UK) Rail Limited.

Signed:

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SIGNATURE	PRINT NAME
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POSITION IN COMPANY	COMPANY NAME

Appendix 1.2

Deploy Ltd
SUPPLIER DUE DILIGENCE QUESTIONNAIRE (MEDIUM OR LOW RISK SERVICES)

Please complete the following:

Company Name:

Company Registration Number:

Contact Name:

Contact Number:

UTR Number:

Please note there may be further questions following the responses given in this form. We will review this form once and will not accept any amended answers to questions other than clarifications as requested by Deploy Ltd, so please ensure that the person with the appropriate knowledge completes the questionnaire.

General	
1. Please provide the registered name of the entity with whom we will enter into a contract. Please provide details of any previous registered names, and the dates when the registered name changed. If this is not the entity named at the top, please provide further details of the relationship between you and the contracting entity.	
2. Please provide the registered address for the registered company named at (1) above. Please provide details of any previous registered addresses, and the dates when the registered address changed.	
3. Please provide details of any trading names for the registered company named at (1) above. Please provide details of any previous trading names, and the dates when the trading name changed.	
4. Please provide details of any trading addresses for the registered company named at (1) above. Please provide details of any previous trading addresses, and the dates when the trading address changed.	
5. Please provide the telephone number for the registered company named at (1) above.	
6. Please provide any secondary telephone number for a key contact of the business named at (1) above if such is used.	
7. Please provide the email address for the registered company named at (1) above.	

8. Please provide the website details for the registered company named at (1) above.	
Company Information	
9. Please provide the name and details of the primary contact within your business? N.B. The reference to "primary contact" means the individual with whom we will engage regarding matters such as those identified in this document.	
10. Please state the primary contact's position within the business?	
11. Please detail the VAT registration number for the registered company named at (1) above.	
12. Please provide a description of the business (e.g. limited company, sole trader or partnership)?	
13. Please provide the details for all directors/partners of the business in the last four financial years. In particular, please provide the tenure details for each director/partner of the business over the last four financial years.	
14. Are any of the directors currently directors of other companies? If "yes", please provide details of the relevant companies.	
15. Does your business have more than one office? If "yes", please provide relevant details for each office, including address details.	
16. Please specify the types of insurance your business has in place (e.g. public liability insurance, employer's liability insurance, professional liability insurance, etc.). Please provide copies of the Certificates of insurance you hold in relation to the registered business named at (1) above.	
Financial Information	
17. Please state your business's turnover in each of the last three financial years? Please provide a copy of the audited or management accounts including a profit and loss account (if not audited) for the last financial year.	
18. Has your business met all of its obligations to pay its creditors and staff during the past year? If "no", please outline the obligations which have not been met and the reasons why they have not been satisfied?	
19. When you receive payments from clients, is the payment from your clients made into a bank account in the UK, which is held in the name of and controlled by your business? If "no", please provide further details regarding the	

relevant bank account, including ownership and control of the bank account.	
Due Diligence	
20. Please specify the due diligence checks you undertake on your supply chain.	
21. Please confirm that you meet all your employer obligations, including right to work in the UK checks, pay rates meeting NLW/NMW requirements, having a Modern Slavery policy if required, payment of all PAYE, NIC, and any other taxes, payment of all pensions obligations and compliance with employment law in the UK.	
22. Are you aware of the HMRC documents with Advice on supply chain due diligence and 10 things about due diligence? Do you believe your due diligence is at a level described by these documents?	

Supporting Documents

Please provide copies of the documents listed below with your completed questionnaire:

- Certificate of incorporation
- VAT registration certificate
- The most recent signed (audited, if applicable) accounts for your company
- Evidence of your VAT liabilities being paid to HMRC on time for the last four periods (e.g. snapshot of the online account)
- Evidence of your PAYE/NIC liabilities being paid to HMRC on time for the most recent 6 months (e.g. a snapshot of the online account)
- Copies of the last four employment intermediary submissions to HMRC where applicable
- Bank Account details including details of bank account name, account number, sort code, branch name and address together with a copy of the header of a bank statement which shows the name and address of the account holder (but with any sensitive information redacted)
- Certificates of insurance: Public liability, Employer's liability and any Professional indemnity
- Trade References (f requested by Deploy (UK) Rail)
- Letter of introduction outlining Company activities on headed paper signed by one of the directors

You agree that the information and documentation provided by you to Deploy Ltd is true and accurate.

Where this questionnaire is being completed as part of Deploy Ltd's regular review(s), you agree, by completing and signing this questionnaire, that all your business details, employment details, and all of the details as listed above, remain the same as the information and documents previously provided to Deploy Ltd. Where any of the details have changed, you agree to provide, with this questionnaire, a copy of the documents which evidence the changes. Please note Deploy Ltd will rely on this declaration in good faith.

Please confirm that the contents are accurate and true to your knowledge. If there are any changes to the above you MUST advise us immediately and confirm any changes in writing to us at compliance@deployrecruit.com no later than one week after the change.

Please return the completed form and return it to us, with the accompanying documents, within 14 days of receipt.

Signed ....

Name ....

Capacity......................................

Dated...