



ANTI-FACILITATION OF TAX EVASION POLICY

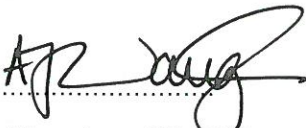
The Costain Group is committed to the pursuance of high legal, ethical and moral standards and expects all its employees as well as suppliers, partners and customers to share this commitment. The business is defined by key values which are promoted within the policy on Ethical Business Conduct.

The Costain Group is also committed to the mitigation of the risk of tax evasion and the facilitation of third-party tax evasion anywhere within the organisation, in the UK or overseas. This policy applies to all Costain subsidiaries worldwide, their officers, directors and employees whether temporary or permanent. It also applies to all "Associated Persons" including agents, advisers, consultants, joint-venture partners and subcontractors.

Costain will ensure this will be effective by:

- Promoting a zero-tolerance approach to tax evasion and the facilitation of tax evasion in Costain and all business partners.
- Investigating fully all reports or suspicions of dishonest behaviour, ensuring that perpetrators are subject to full disciplinary procedures as well as civil and/or criminal action taken where appropriate.
- Encouraging staff and third parties to report reasonably held suspicions of tax evasion, confidentially, guaranteeing them that no employee, making such a report in good faith will suffer as a result of doing so.
- Providing the facility of a confidential helpline which can be used by staff and external people to raise issues of concern. Reports via this medium will be investigated and reported to the Audit Committee.
- Promoting awareness of tax evasion risks and requiring management to implement a sound and effective system of both preventative and detective controls to minimise the risk of tax evasion and the facilitation of tax evasion by Associated Persons.
- Investing in the training of managers and employees so they are aware of the risks faced by the business.

This policy (and all associated policies and procedures) will be reviewed annually to ensure continuing suitability, adequacy and effectiveness of preventing tax evasion and the facilitation of tax evasion within Costain.

Signed: 
A Vaughan (Chief Executive Officer)

Date: 04/01/21