

# TaxScouts – Modern Slavery and Human Trafficking Statement

## 1. Introduction

At TaxScouts, legal name Positron Technologies Ltd., we are committed to preventing modern slavery and human trafficking across our business operations and supply chain. We uphold a zero-tolerance approach, acting ethically and with integrity in all our dealings. This statement is made pursuant to Section 54 of the Modern Slavery Act 2015 and relates to the financial year ending 2024. It outlines the foundational steps being taken to prevent modern slavery and human trafficking within our operations and supply chain.

Our qualification under the Act followed the acquisition of Positron Technologies Ltd. (trading as TaxScouts) by Taxfix SE in June 2024, which triggered a comprehensive compliance review. TaxFix SE's pre-acquisition due diligence confirmed no existing violations.

This annual statement is published on our website to ensure transparency and can be viewed here: <https://taxscouts.com/>.

## 2. Our Business and Values

TaxScouts is a UK-based technology company providing digital tax services to individuals and small businesses internationally. We employ approximately 53 staff. While modern slavery risks in our direct operations are considered low, we remain vigilant in managing exposure across our global contractor and supplier network. Our core values – Be Human, Be Transparent, Think Big, and Keep It Simple – guide our commitment to preventing exploitation and ensuring ethical practices.

## 3. Our Approach to Preventing Modern Slavery

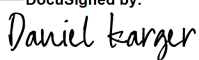
In line with our ethical culture and guided by international best practices such as the CIPS Code of Conduct and the Institute for Supply Management principles, we are actively formalizing our approach to combat modern slavery. This involves the systematic development and rollout of a comprehensive compliance framework, which includes:

- **Policy Development:** Formalizing internal policies that define our zero-tolerance stance and assign responsibilities across operations and supply chains.
- **Due Diligence and Risk Assessment:** Introducing risk-based assessments for third-party relationships, categorized by exposure level (High, Medium, Low).
- **Monitoring and Auditing:** Establishing protocols to monitor compliance, focusing on high-risk areas.
- **Training and Awareness:** Delivering regular training to employees and contractors to identify and respond to risks.
- **Whistleblowing and Corrective Action:** Providing secure reporting channels and ensuring swift remediation or contract termination where breaches occur.

## 4. Looking Forward

Our compliance framework is currently being implemented, with policies at various stages of finalization and rollout. We remain committed to continuously improving our approach through feedback, operational insights, and alignment with evolving best practices.

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Daniel Karger, Director