MAJOKA WORKFORCE SOLUTIONS

MWS CONTRACTUAL SAFEGUARDS FRAMEWORK

United Kingdom

Protecting the Client.
Structuring the Engagement.
Reducing Regulatory Friction.

Regulatory Compliance & Engagement Safeguards

MWS structures its international workforce engagements with applicable employment, labour, contracting and workforce regulations in mind.

For UK engagements, our operating model and contractual safeguards have been designed with consideration of relevant UK requirements, including employment-status and contractor-classification principles, the off-payroll working rules where applicable, agency-worker considerations, and the distinction between workforce supply and genuine service arrangements.

> **MWS does not rely solely on contractual wording. The contractual structure is supported by the way the engagement is actually operated.**

Regulatory Basis

The framework has been developed with reference to applicable UK regulatory principles, including HMRC guidance concerning off-payroll working, employment status and agency legislation, together with the Agency Workers Regulations where applicable.

The applicability of these rules depends on the actual engagement structure, contractual chain, working practices and circumstances of the parties. HMRC guidance specifically notes that contractual terms and the way an engagement actually operates both matter.

> **Important:** This framework describes MWS's operating safeguards and compliance approach. It is not a substitute for UK legal or tax advice, and specific regulatory obligations may vary depending on the client, worker location, client size, engagement structure, contractual chain and actual working practices.

Standard MWS Engagement Model

Clear Separation of Responsibilities

UK CLIENT	MWS	MWS-EMPLOYED ENGINEER
• Technical requirements • Technical priorities • Architecture requirements • Work priorities • Technical acceptance • Approved system access	• Employment • Payroll • Leave • Workforce administration • Performance management • Replacement • Termination	• India-based delivery • Technical execution • Assigned through MWS *Works within the agreed technical requirements and delivery structure*

Operating principle:

> **The client controls the technical requirements; MWS controls the employment relationship.**

01 Clear Employment Structure

Client Concern

Who actually employs the professional, and who is responsible for employment-related matters?

MWS Approach

The professional remains employed and managed by MWS in India.

MWS retains responsibility for employment administration, payroll, leave, workforce administration, performance management, replacement and termination.

The UK client purchases technical workforce capacity from MWS rather than directly employing the assigned professional.

Why It Matters

The employment relationship remains clearly separated from the client's technical requirements and delivery priorities.

This creates a defined division of responsibility between the client, MWS and the assigned professional.

02 Protection Against Artificial Contractor Structures

Client Concern

Could the engagement create an employment-status or contractor-classification concern?

MWS Approach

MWS does not structure its standard offshore model around an individual independent contractor.

The professional remains an employee of MWS in India, while the UK client engages MWS for technical workforce capacity.

MWS also recognises that UK employment-status and tax considerations can depend on the actual contractual chain and working practices, rather than simply the terminology used by the parties.

Accordingly, MWS intends for the contractual structure and actual operating model to remain aligned.

Why It Matters

The engagement is not designed around relabelling an individual worker as an independent contractor.

The employment relationship, workforce administration and commercial service relationship remain separately defined.

03 You Retain Technical Control

Client Concern

Will the client lose control over engineering requirements because MWS employs the professional?

MWS Approach

The UK client retains control over:

- Technical requirements
- Engineering priorities
- Architecture requirements
- Project priorities
- Technical acceptance
- Approved system access
- Required technical outcomes

MWS retains employment-related responsibility for the professional.

Why It Matters

The client remains able to define the technical work required for its environment without assuming the employment relationship.

The practical division is straightforward:

The client determines what technical work is required.

MWS manages the employment relationship and workforce administration.

04 Performance Issues Remain Manageable

Client Concern

What happens if the assigned professional does not meet the required technical or delivery standard?

MWS Approach

MWS remains responsible for workforce management and can manage performance concerns through its employment relationship.

Where required, MWS can coordinate corrective action, performance management, reassignment or replacement in accordance with the engagement.

The client communicates technical performance requirements and delivery concerns to MWS.

Why It Matters

The client does not need to assume the employer role in order to address performance concerns.

MWS remains responsible for managing the workforce relationship while the client retains visibility and control over the required technical outcomes.

05 UK Off-Payroll / IR35 Considerations

Client Concern

Does IR35 automatically apply simply because MWS provides an engineer to a UK company?

MWS Approach

MWS does not assume that every engagement involving an MWS-employed professional automatically falls within the UK's off-payroll working rules.

The UK off-payroll rules generally concern situations where a worker provides services through their own intermediary and would have been an employee if engaged directly. For public-sector and medium or large private-sector clients, the client may have responsibility for determining whether those rules apply.

The standard MWS model is materially different: the professional is employed by MWS in India rather than operating through their own personal intermediary.

Where an engagement structure creates an issue requiring an employment-status or tax assessment, MWS treats that as a matter for appropriate review rather than making a blanket assumption.

Why It Matters

This prevents IR35 from being presented as a universal label for every offshore staffing engagement.

The applicable analysis depends on the actual contractual and operational structure.

06 Agency Worker & Managed Service Considerations

Client Concern

Could UK Agency Workers Regulations apply to the engagement?

MWS Approach

MWS recognises that the Agency Workers Regulations can apply where workers are supplied through a temporary work agency and work under the supervision and direction of the hirer.

UK Government guidance also identifies circumstances where workers operating under genuine managed service arrangements may fall outside the Regulations, particularly where the service provider genuinely manages and directs its workers and determines how and when the work is performed. The actual relationship is important.

MWS therefore does not make a blanket statement that an engagement is automatically inside or outside the Regulations.

The actual service model, responsibilities, supervision arrangements and working practices are considered when structuring the engagement.

Why It Matters

The distinction between providing a managed technical service and simply supplying an individual worker can be important to the regulatory treatment of an engagement.

MWS aims to ensure that the commercial structure accurately reflects the operating reality.

07 Offshore Delivery Is the Standard Model

Client Concern

Does the engagement require the professional to physically work from the UK?

MWS Approach

The standard MWS model is an India-based workforce employed and managed by MWS.

The UK client receives remote technical capacity without requiring the professional to be physically deployed in the United Kingdom.

Why It Matters

Keeping the standard delivery model offshore separates the engagement from arrangements involving UK physical deployment and any additional employment, immigration, tax or regulatory considerations that may arise from that change.

08 Physical Location Changes Trigger a Review

Client Concern

What happens if the client later wants the professional to work physically from the UK?

MWS Approach

A change in physical work location is treated as a material change to the engagement.

MWS does not assume that the original India-based offshore structure automatically covers a UK-based arrangement.

Where physical deployment is proposed, the revised structure can be assessed for applicable immigration, employment, tax, agency and other jurisdiction-specific requirements before implementation.

Why It Matters

The regulatory position of an India-based remote professional and a professional physically working in the UK can be materially different.

Treating location changes as a formal review point helps prevent an offshore structure from being incorrectly applied to an onshore arrangement.

09 No Artificial Circumvention

Client Concern

Could the engagement be structured simply to avoid a requirement that would otherwise apply?

MWS Approach

MWS does not intend to use contractual labels or artificial structures to circumvent applicable employment, workforce or tax requirements.

The contractual structure and actual operating model are intended to remain aligned.

Where the nature of an engagement changes materially, MWS treats that change as a reason to reassess the structure rather than attempting to preserve the original structure through contractual wording alone.

Why It Matters

This creates a transparent operating model that can be understood consistently by the client, MWS and the professional.

10 Direct Hiring Remains Possible

Client Concern

What happens if the UK client eventually wants to hire the assigned professional directly?

MWS Approach

Direct employment can be addressed through a defined conversion process between the client and MWS.

The transition is handled through the agreed commercial and contractual process rather than through an informal transfer or circumvention of the existing MWS engagement.

Any resulting employment arrangement would be assessed under the requirements applicable to the new employment structure.

Why It Matters

This provides a controlled path for a client that eventually wants to build a direct internal team while protecting the commercial relationship between the client and MWS.

11 What Happens When the Engagement Changes?

Client Concern

What happens if the client, project, worker location or operating model changes materially?

MWS Approach

MWS treats material changes as a reason to reassess the engagement structure.

Examples include:

- Physical deployment in the UK
- Government or highly regulated work
- Materially different access requirements
- Significant changes in supervision or direction
- Changes to the contractual chain
- A change from remote offshore delivery to onshore deployment
- A change from technical workforce capacity to a different service model
- Material changes to the client's technical or operational control

MWS does not assume that the original engagement structure automatically remains appropriate after a material change.

Why It Matters

The safeguards are intended to remain practical as the engagement evolves rather than assuming that one structure is suitable for every future scenario.

MWS Operating Principle

Capability → **Selection** → **Assignment** → **Delivery**

1	**Capability** The client defines the required technical capability, technology stack, seniority, experience and delivery requirements.
2	**Selection** MWS presents capability-focused profiles and evidence relevant to the requirement. Where appropriate, the selection process can focus on capability and experience rather than treating the engagement as a simple individual-placement transaction.
3	**Assignment** The selected capability is assigned through the MWS employment structure. The professional remains an MWS employee in India.
4	**Delivery** The client retains technical direction while MWS manages the employment and workforce relationship.

Important

This framework describes MWS's operating safeguards and compliance approach.

It is not a substitute for UK legal or tax advice.

Specific obligations may vary based on the client, worker location, client size, contractual chain, industry, engagement structure and actual working practices.

MWS's principle is simple:

The client controls the technical requirements.

MWS controls the employment relationship.