



Corporate Criminal Offence

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Introduction

Purpose

The purpose of this Corporate Criminal Offence Policy (the 'Policy') is to:

1. Summarise the offences under Part 3 of the Criminal Finances Act 2017 (the 'Act');
1. Set out our responsibilities in complying with the Policy in order to prevent the facilitation of tax evasion within Greencore Group; and
2. Provide information and guidance on how to recognise and deal with facilitation of tax evasion issues.

References in this policy to:

"Greencore Group", "Group" means Greencore Group PLC and its subsidiaries.

"associated persons" includes employees, contractors, sub-contractors, suppliers and agents, and their employees, agents, or service providers. An associated person can be an individual or an incorporated body.

"third party" or "third parties" means any individual or organisation that you come into contact with during the course of your work for Greencore Group, including actual and potential clients, customers, suppliers, business contacts, agents, advisers, government and public bodies, including their advisers, representatives and officials, politicians, and political parties.

Scope

This policy applies to all associated persons and third parties acting for or on behalf of Greencore Group.

Fraudulent tax evasion is a crime and involves dishonest behaviour. An associated person behaves dishonestly if they know or suspect that an action will lead to the avoidance of tax but do not raise this as an issue. Fraudulent tax evasion does not arise where an associated person makes a mistake or is careless as this does not involve dishonest intent.

A Corporate Criminal Offence can apply to the Group if there has been fraudulent tax evasion that was facilitated by an associated person of the Group. Facilitation can include being knowingly involved in, taking steps to assist with, as well as aiding, abetting, counselling or procuring another person's assistance. An offence does not apply if an associated person inadvertently facilitates the tax evasion provided reasonable steps have been taken to identify areas where tax evasion could arise and any areas of concern addressed.

Policy Statement

This policy outlines Greencore Group's zero tolerance approach to tax evasion and the facilitation of tax evasion, whether the tax evaded is owed in the UK or in a foreign country.

The Policy is published as part of the commitment of Greencore Group's senior management to implement and enforce effective systems throughout its business to monitor the risk of and to prevent and eliminate tax evasion, in accordance with the Act. The facilitation of tax evasion is a criminal offence. If the Group is found to have taken part in the facilitation of tax evasion, Greencore Group could face an unlimited fine and significant damage to its reputation. The success of the Group's anti-facilitation of tax evasion measures depends on all associated persons and third parties helping to prevent tax evasion.

Associated persons of Greencore Group are required to familiarise themselves and comply with the Policy, including any future updates that may be issued from time to time by Greencore Group. Associated persons are obliged to report any suspected facilitation of tax evasion in accordance with the 'Confidential reporting' section of this Policy.

Greencore Group will support any associated person that makes such a report, provided it is made in good faith. The Group will communicate its anti-facilitation of tax evasion measures to all its employees. Training on the Policy will form part of the induction programme of any new employee or contractor of Greencore Group who might be in a position to facilitate tax evasion. Training is provided triennially for relevant employees or contractors and may be provided on an ad hoc basis as required.

The Group will monitor the implementation of this Policy, on an annual basis to consider its suitability, adequacy, and effectiveness. If updates are required, they will be communicated to the business in addition to updating the training materials as necessary.

Policy Requirements

Offences under the Act

The Act came into force on 30 September 2017. It creates the corporate offence of the facilitation of tax evasion (the 'offence'), in respect to both UK and foreign tax. There are three elements that apply to the offence:

1. criminal tax evasion by a taxpayer (either an individual or a legal entity)
2. criminal facilitation of the offence by an 'associated person' acting in that capacity; and
3. Greencore Group fails to prevent an associated person from committing the act/facilitating the offence.

A criminal offence will be committed by Greencore Group under the Act if:

1. Criminal tax evasion has been committed;
2. This was facilitated by an associated person; and
3. Greencore Group does not have adequate procedures in place to prevent the facilitation of tax evasion.

Consequences of breach of the Act

A company found guilty of failing to prevent the facilitation of tax evasion could be liable to an unlimited fine and subject to ancillary orders such as confiscation orders or serious crime prevention orders.

Roles and Responsibilities

The Directors of each of the Greencore Group companies have overall responsibility for ensuring that the Policy complies with the Group's legal and ethical obligations, and that all associated persons under their control comply with it.

Management at all levels are responsible for ensuring that those reporting to them understand the Policy and that those considered to be at risk of facilitating tax evasion are given adequate training as regularly as they consider necessary.

Prohibition applicable to all associated persons

Associated persons are prohibited from facilitating any tax evasion, whether in respect of a UK or a foreign tax, whilst acting for or on behalf of Greencore Group.

Where there is a UK tax evasion facilitation offence it does not matter whether the company is UK-based or established under the law of another country, or whether the associated person who performs the criminal act of facilitation is in the UK or overseas. In such cases the offence will have been committed and can be tried by the courts of the United Kingdom.

Due Diligence

Due diligence should be undertaken, in accordance with Greencore Group's procurement and risk management procedures, prior to entering into any contract, arrangement or relationship with a third party.

The extent of the due diligence carried out depends on the nature of the relationship and the risk of tax evasion occurring. Before entering into any contract, arrangement, or relationship you must make sure that appropriate personnel, as set out within the Group's Internal Contract Authorisation, have been consulted and you have the approval of the business to proceed.

Record keeping

Greencore Group must keep accurate and complete financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. No accounts must be kept "off book" to facilitate or conceal improper payments.

Particular care must be taken to ensure all company records are accurately maintained in relation to any contracts or business activities, including financial invoices and all payment transactions with associated persons.

Confidential reporting

Greencore Group requires that associated persons remain vigilant in preventing, detecting, and reporting tax evasion in all aspects of the business.

Any issues or concerns should be reported, as soon as possible to the Director of Internal Audit, Risk, Controls and Compliance, or the Head of Tax or, if preferred, to a senior member of staff of your choosing, or through the independent 'Speak Up' procedures detailed in the Greencore Group Whistleblowing policy. Any such reports will be promptly and discreetly investigated.

Confidential reporting (*continued*)

Issues or concerns that you should report include:

- any suspected or actual attempts to evade tax – particularly if you:
 1. Are asked to facilitate tax evasion (or what you perceive to be tax evasion) by a third party,
 2. Suspect that this may happen in the future, or
 3. Believe that you or Greencore Group are inadvertently party to another form of unlawful activity; or
- concerns that other colleagues or associated persons may be facilitating tax evasion.

Policy Governance

Risk Management

To identify and prevent tax evasion risks, the Greencore Group will regularly conduct risk assessments for each of its key business activities. In particular, the Group will:

- provide triennial training to relevant colleagues on the Act and how to identify and combat tax evasion;
- include it on induction training for relevant new colleagues;
- regularly assess risk areas; and
- undertake appropriate due diligence on third parties and associated persons.

Greencore Group's risk management processes rely on all associated persons to play a part in meeting the requirements of this Policy and thereby highlighting and reporting any concerns in accordance with the 'Confidential reporting' section of this Policy.

Breaches of the Policy

Greencore Group will fully investigate any instances of alleged or suspected tax evasion. Any colleague who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

Greencore Group may terminate its relationship with other individuals and organisations working on its behalf if they breach this policy.

Greencore Group may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, HMRC Prosecutions Office and the police. Greencore Group will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

Approved by the Greencore Group PLC Board on 17 September 2024