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DONCASTERS

GLOBAL CORPORATE CRIMINAL OFFENCE POLICY

POLICY NAME
Global Corporate Criminal Offence Policy
PURPOSE
This Policy sets out Doncasters' commitment to conducting all its business activities in an honest and ethical manner. Doncasters takes a zero-tolerance approach to tax evasion and is committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates and implementing and enforcing effective systems to counter tax evasion. Doncasters will uphold all laws relevant to countering tax evasion, including the UK Criminal Finances Act 2017.
OBJECTIVES
The objective of this Policy is: <ul style="list-style-type: none"> 1. to set out our responsibilities in ensuring all our business dealings are within the law and that under no circumstances do we facilitate tax evasion; and 2. to provide information and guidance on how to recognise and avoid tax evasion.
This Policy is a global minimum standard.
Where local legislation defines higher standards, Doncasters entities will comply with those standards.
As set out in our Code of Conduct, Doncasters complies with local laws in every country where it operates.
AUDIENCE
The policy applies to all companies within the Doncasters Group, including all operating companies under the operational control of DPC Holdings Limited. It applies to all Doncasters' employees, consultants and other parties working with Doncasters.
In the following document a Doncasters Group entity is referred to as "Doncasters" or "the Company" interchangeably.
Doncasters is committed to ensuring that its stakeholders, including but not limited to its suppliers, consultants, and advisors, uphold the principles set out in this policy and adopt similar policies within their operations.
INCLUDED IN THIS POLICY IS...
<ul style="list-style-type: none"> 1. Definitions 2. UK Criminal Finances Act 2017 (the "Act") 3. Doncasters' Response to Legislation 4. Ongoing Monitoring 5. Reporting Mechanisms 6. Confidentiality & Protection Against Retaliation

CONFIDENTIALITY STATUS
Public
LOCAL ADAPTATION AUTHORISATION
Yes, if more restrictive and with the prior written approval of the General Counsel
DOCUMENT OWNER
Legal, Compliance & Risk
DOCUMENT REVIEWER
Executive
DOCUMENT APPROVER
Board of Directors
INTRODUCTION
<p><i>“At Doncasters, we are committed to maintaining an open culture with the highest standards of honesty and accountability. We take a zero-tolerance approach to tax evasion and the facilitation of tax evasion”</i></p> <p style="text-align: right;"><i>Mike Quinn, CEO</i></p>
<p>Doncasters is committed to respecting and promoting the highest standards of ethical behaviour in line with our Code of Conduct and our Values.</p> <p>This Policy outlines Doncasters’ zero-tolerance approach to tax evasion or the facilitation of tax evasion, whether the tax evaded is owed in the United Kingdom or in a foreign country, by its employees, officers, agents or consultants or any persons or companies acting for it or on its behalf.</p> <p>The facilitation of tax evasion is a criminal offence. If Doncasters is found to have taken part in the facilitation of tax evasion, Doncasters could face an unlimited fine, be excluded from tendering for public contracts and face significant damage to its reputation. If an individual is found to have taken part in the facilitation of tax evasion, then they could face a fine or imprisonment.</p> <p>Please note this policy is necessarily technical as it covers a very specific area of the law, if you are in any doubt of your obligations then please do not hesitate to contact the Legal Team or the Tax Team.</p> <p>The success of Doncasters anti-facilitation of tax evasion measures depends on everyone playing their part in continuing to help prevent tax evasion.</p>

1. DEFINITIONS	
Associated Person(s)	means an individual or entity performing services for, or on behalf of, the taxpayer when the facilitation takes place. This could include, amongst others, employees, subcontractors, consultants, agents and suppliers.
Foreign Tax Evasion	means evading tax in a foreign country. The conduct must be an offence in the overseas country and a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent.
Tax Evasion	means the criminal offence of cheating a public revenue or fraudulently evading tax. In the UK, the offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.
Tax Evasion Facilitation	means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (irrespective of which country the tax is payable in) by another person or entity. This includes aiding, abetting, counselling or procuring the commission of that offence. In the UK, tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly.
2. UK CRIMINAL FINANCES ACT 2017 (the “Act”)	
The Offence	
<p>The Criminal Finances Act 2017, which came into force on 30th September 2017, introduced two new criminal offences of the facilitation of UK tax evasion and the facilitation of foreign tax evasion. The offences are targeted at all corporate entities, but also include partnerships and charities. The corporate criminal offence (CCO) rules apply if such an entity fails to prevent its ‘associated persons’, broadly, anyone acting for or on behalf of the entity, from facilitating either UK or overseas tax evasion.</p> <p>There are three stages that apply to both the domestic and foreign tax evasion facilitation offences:</p> <ul style="list-style-type: none"> • Stage one: criminal tax evasion by an individual or corporate taxpayer; • Stage two: criminal facilitation, requiring deliberate or dishonest behaviour, of this tax evasion offence by an Associated Person; • Stage three: the taxpayer failed to prevent the Associated Person from committing the criminal act at stage two. 	

Defence

The only defence Doncasters has under the CCO rules is to demonstrate that it has reasonable prevention procedures in place to stop the facilitation from taking place. If prosecuted, penalties for corporate entities are severe.

We regularly undertake a risk assessment to implement reasonable prevention procedures, including appropriate training, and to ensure that ongoing monitoring takes place. In addition, training will be provided as deemed appropriate across the business.

We follow HMRC's six guiding principles:

1. Risk assessment

From time-to-time Doncasters will undertake a risk assessment a reputable third-party advisor, to identify Doncasters' associated parties and potential risks under the Act.

2. Proportionate prevention procedures

Reasonable procedures will be adopted to prevent Associated persons from criminally facilitating tax evasion. These are set out below.

3. Commitment from senior management

Our zero-tolerance approach to tax evasion must be communicated to all associated parties at the outset of our business relationship with them and as appropriate thereafter.

4. Due diligence

Procedures will be reviewed and points arising from working with its third-party advisors will be actioned as part of a process of continual review and improvement.

Doncasters takes financial governance very seriously and has adopted a number of policies and procedures which can be found on SharePoint.

5. Communication and training

Management will ensure the following:

- all current employees read and understand this Policy
- training on this Policy forms part of the induction process for all individuals who work for Doncasters, and regular training will be provided as necessary.

6. Monitoring and review

Doncasters will commission periodic risk assessments and take action as appropriate from those reviews. It will also monitor adherence to this policy.

Potential Risk Scenarios: Red Flags

The following is a list of possible red flags that may arise while working for Doncasters which may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only. Any red flags must be reported promptly in line with the Reporting Mechanisms section below.

- An employee becomes aware that a third party has made or intends to make a false statement relating to tax.
- An employee becomes aware that a supplier has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT.
- An agent requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.

An employee becomes aware that a fellow employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions.

- A supplier or other subcontractor is paid gross when they should have been paid net.
- A consultant requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
- A supplier or consultant requests that their invoice is addressed to a different entity.
- An employee receives an invoice from a supplier that appears to be non-standard, customised or doctored in some way.
- A third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated.
- An employee notices that Doncasters has been invoiced for a commission or fee payment that appears to be too large or too small, given the service stated to have been provided.

A third party requests or requires the use of an agent, intermediary, consultant, distributor, or supplier that is not typically used by or known to Doncasters and has not been vetted using World Check and approved by the Legal Team.

Consequences of Breach

The prevention, detection and reporting of tax evasion and foreign tax evasion is the responsibility of all those working for us or under our control. Employees, consultants, and suppliers are required to avoid any activity that might lead to or suggest a breach of this Policy.

Any employee who breaches this Policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct. Doncasters may terminate its relationship with other individuals and organisations working on its behalf if they breach this Policy.

3. DONCASTERS' RESPONSE TO LEGISLATION

Our zero-tolerance to all forms of tax evasion means Doncasters expects all employees and anyone who works for, or on behalf of, Doncasters, not to engage in any activity which evades tax or facilitates or may facilitate the evasion of tax by any other company or individual. It does not matter whether the taxes are UK taxes or are due to an overseas fiscal authority.

Further, Doncasters will not engage with any third party where it becomes apparent that they do not follow a similar policy. Specifically, Doncasters expects all employees and Associated Persons to be able to identify and take steps to prevent any scenarios where there may be a risk that they are facilitating others to commit tax evasion, either in the UK or in a foreign country.

Doncasters supports the questioning and eventual declining of business where there are suspicions of tax evasion or the facilitation of tax evasion. All cases of suspicion in relation to future or existing business should be reported in line with the Reporting Mechanisms below before making any decisions in relation to existing business relationships or committing Doncasters to a transaction. Doncasters expects all parties acting with or for it to adopt a similarly robust approach.

4. ONGOING MONITORING

Doncasters will maintain an effective system for monitoring compliance to ensure Doncasters remains committed to its zero-tolerance to tax evasion or the facilitation of tax evasion.

This zero-tolerance approach must be communicated to all suppliers, contractors, and business partners at the outset of their business relationship with Doncasters and as appropriate thereafter.

5. REPORTING MECHANISMS

Reporting to Management

Any employee who has any suspicions or concerns regarding potential tax evasion or the facilitation of tax evasion or are asked to do something that they suspect may facilitate tax evasion, irrespective of the amounts involved, should report them to their line manager.

Reporting to Legal and Tax

If an Employee does not feel comfortable raising concerns over potential tax evasion or the facilitation of tax evasion with their line manager, they can report the matter to a member of the Legal, Finance or Tax Teams.

Report through Speak Up

Employees can also report breaches of this Policy via the Speak Up service.

The Speak Up service is run by a company called Navex and is an external, independent reporting service designed for employees and others to report anonymously any breach of Law, our Code of Conduct, Corporate Values and related policies or directives, including this one, while complying with local regulations.

Details of the contact details can be found in our Code of Conduct, on posters around each site, on the Employee App and on SharePoint.

REPORT ONLINE

www.doncasters.ethicspoint.com

REPORT BY PHONE

From the UK:
Call: 0800 890 011
(when prompted, dial: 833 537 0829)

From the USA: Call: 833-537-0829

From Germany:
Call: 0800 225 5288
(when prompted, dial: 833 537 0829)

From India:
Call: 000 800 050 3406

From Mexico:
For outside calls, dial your local access code followed by 800-288-2872.
Por Cobrar Spanish: 800-112-2020
(when prompted, dial: 833 537 0829)

From China:
0400 120 8504

6. CONFIDENTIALITY & PROTECTION AGAINST RETALIATION

Doncasters strictly prohibits retaliation against anyone who, in good faith, reports violations of this Policy or participates in an investigation, even if the investigation does not ultimately prove the concerns. Dishonest, bad faith, or otherwise abusive reports (such as false personal attacks aimed at specific individuals) are prohibited and may result in disciplinary action.