

# Policy Statement

## CORPORATE CRIMINAL OFFENCE POLICY



**Lanes  
Group plc**

**Date:** 8<sup>th</sup> January 2024

**Name:** PO\_CSR\_Corporate Criminal Offence Policy\_001\_2024\_Rev2

**Revision:** 002

**Authorised by:** CEO of Lanes Group plc

Policy statement and arrangements for Lanes Group plc including UKDN Waterflow (LG) Ltd and other legal entities. Overall and final responsibility for this policy is Wayne Earnshaw, CEO of Lanes Group plc.

Responsibility for ensuring this policy, its procedures and arrangements are correctly and fully implemented day to day - All Directors, Managers and Employees. This policy is reviewed annually and updated if there are any amendments to legislation.

### **Purpose**

This Corporate Criminal Offense Policy outlines Lanes Group plc's approach and commitment to compliance with the Criminal Finances Act 2017, Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

This policy aims to promote ethical conduct, protect Lanes Group plc's reputation, and minimise legal risk.

A criminal offence is committed under this legislation where an associated person of Lanes Group plc (such as an employee, contractor, or agent) regardless of their position or role within the business, deliberately and dishonestly facilitates a taxpayer evading tax, and Lanes Group plc has not put in place reasonable preventative procedures.

### **Key principles**

The following basic principles are applied by Lanes Group plc:

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with Lanes Group plc from facilitating tax evasion.
- Take a risk-based approach from top management to operatives by reviewing the company risk register quarterly and communicating any updates/changes.
- Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place. This will be captured through due diligence gathered during the onboarding process.
- Keeping staff informed through various communication channels (email, toolbox talks, announcements etc.)
- Providing a pathway for reporting wrongdoing and providing protection for whistle-blowers.
- Providing training and being clear about the consequences if a person associated with Lanes Group plc facilitates tax evasion.
- Monitoring and reviewing our policies and procedures for effectiveness and improvement and that Lanes Group plc continue to abide by the legislation set in the Criminal Finances Act 2017.

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- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion.

### This Policy Applies To

This policy applies to all persons associated with Lanes Group plc, including for employees, contractors, agents, and any person acting on behalf of Lanes Group plc.

### Responsibilities

- All persons associated with Lanes Group plc are responsible for adhering to this policy.
- All employees / contractors / business partners are responsible for not facilitating tax evasion of taxpayers.
- Leadership / subject matter teams are responsible for ensuring Lanes Group plc fulfils its key principles.
- The Board is responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance.

### When To Raise A Concern

As an employee you commit to:

- Complying with this policy
- Reporting any concerns

If you have a concern about any issues relating to our Corporate Criminal Offence policy performance or management arrangements, or you have a question about this policy you can speak to the policy owner or any of the following:

- Tell your line manager - This doesn't have to be your immediate line manager.
- Speak to us in confidence – Contact HR on 0113 385 8400 or via email [hr@lanesgroupplc.co.uk](mailto:hr@lanesgroupplc.co.uk)
- Report anonymously through - 'Shout about Safety' on SHE Assurance Portal.
- Write to the CEO Lanes Group plc - 300 Lansdowne Road, Eccles, Manchester, M30 9PJ

### Investigations & Resolution

Where internal investigations indicate a person associated with Lanes Group plc has facilitated tax evasion, they will be reported to the authorities and Lanes Group plc will fully support prosecution to the fullest extent of the law. Employees found to have engaged in corporate criminal offenses may face disciplinary actions, up to and including termination of employment.

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All investigations will be conducted impartially and thoroughly.

Lanes Group plc will not use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

### Useful references

#### External:

- Criminal Finances Act 2017, Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion.

**Wayne Earnshaw**

CEO of Lanes Group plc  
8<sup>th</sup> January 2024

