



CCO Compliance Statement

Statement of compliance Criminal Finances Act 2017

Introduction

This statement is published in accordance with the Criminal Finances Act 2017 (the "Act") and is a summary of our Corporate Criminal Offences ("CCO") Policy that has been approved by the Board of Directors.

This statement sets out the commitment of Kingsland Drinks Group Ltd ("KDGL") to prevent Associated Persons (including employees as defined by the Act), from engaging in the criminal facilitation of tax evasion in the UK or in an overseas country.

Overarching Approach

KDGL does not condone any form of tax evasion, whether in the UK or overseas. At all times, business is to be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented. Furthermore, all employees and other Associated Persons must not undertake any transactions which; causes KDGL to commit a tax evasion offence; or facilitate tax evasion offence by a third party, who is not an Associated Person of the group.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate. We will implement and enforce effective policies and procedures to counter the facilitation of tax evading activities.

Risk assessment

We have a Tax Risk Management Framework in place which provides the structure for the groups approach towards identifying and mitigating CCO-related risks. The largest area of business tax risk relates to Excise Duty; on an annual basis we work with HMRC to assess our risks and controls as part of their Business Risk Review (BRR). These reviews cover Excise Duty and all other relevant business tax regimes. The next review will commence September 2026.

Training and awareness

To support our staff in their understanding of tax evasion and identifying when and how it might occur, as a minimum, identified employees are required to complete periodic CCO training. This is provided depending upon the employee's position within the business and the day-to-day role which they perform.

Declaration

KDGL is committed to acting professionally, fairly and with integrity in all business dealings and relationships. We will implement and enforce effective policies and procedures to counter the facilitation of any tax evading activities.

Kingsland Drinks Group Limited Board of Directors

