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Corporate Criminal Offences Policy

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Introduction

In the light of Criminal Finances Act 2017, Kingsland Drinks Group Ltd (KDGL) have adopted a statement that sets out the commitment of KDGL to prevent Associated group (including employees as defined by the Act), from engaging in the criminal facilitation of tax evasion in the UK or in an overseas country. It is our policy to conduct all of our business dealings in an honest and ethical manner.

We request all our employees and all who have, or seek to have, a business relationship with KDGL, to familiarise themselves with our CCO statement and policy and to act at all times in a way which is consistent with our policy.

Kingsland Drinks Group Ltd (the “Group”) and its subsidiaries has a zero tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Employees and Stakeholders of the Group must not undertake any transactions which:

a) cause the Group to commit a tax evasion offence; or
b) facilitate a tax evasion offence by a third party who is not an associate of the Group.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

Who must comply?

This policy applies to all persons working for the Group or on our behalf in any capacity, including employees at all levels, directors, officers and Stakeholders (as defined below), including but not limited to agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and business partners, sponsors or any other person associated with us.

Who is responsible for this policy?

The Board of Directors of the Kingsland Drinks Group Ltd (the “Group”) has overall responsibility for ensuring that this policy complies with our legal obligations, and our employees and Stakeholders comply with it. It may be varied or withdrawn at any time, in the Group’s absolute discretion. Employees in leadership positions are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

What is the facilitation of Tax Evasion?

For the purposes of this policy:

Stakeholders includes Group contractors or an agent of the Group (other than a contractor) who is acting in the capacity of an agent, or any person who performs services for and on behalf of the Group who is acting in the capacity of a person or business performing such services.

Tax Evasion means an offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign Tax Evasion means evading tax in a foreign country, provided that the conduct is an offence in that country and would be 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 Facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

Group responsibilities

The Group is responsible for offering relevant employees appropriate training to understand tax evasion, and actions to take to prevent tax evasion. The training programme can be requested at any time during employment with KDGL HR Department.

The senior leadership team have been briefed about their responsibilities to prevent tax evasion and this has been communicated to relevant staff members.

What KDGL staff and Stakeholders must not do?

Employees and Stakeholders must at all times adhere to the KDGL CCO statement and must ensure that they read, understand and comply with this policy.

It is not acceptable for KDGL staff and Stakeholders to:

a) Engage in any form of facilitating Tax Evasion or Foreign Tax Evasion
b) Aid, abet, counsel or procure the commission of a Tax Evasion offence or Foreign Tax Evasion offence by another person;
c) Fail to promptly report any request or demand from any third party to facilitate the fraudulent Evasion of Tax by another person, in accordance with this policy; or
d) Engage in any other activity that might lead to a breach of this policy; or
e) Threaten or retaliate against another individual who has refused to commit a Tax Evasion offence or a Foreign Tax Evasion offence or who has raised concerns under this policy
f) An offence under the law of any part of the UK consisting of being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax.

Prevention Through Vigilance

There is not an exhaustive list of Tax Evasion opportunities. At a more general level, the best defence against Tax Evasion and facilitation of Tax Evasion remains the vigilance of our employees and Stakeholders and the adoption of a common-sense approach supported by our clear employee concern procedure. In applying common sense, employees must be aware of the following:

1. Is there anything unusual about the manner in which an Associate of the Group is conducting their relationship with the Group or the third party (usually a customer)?
2. Is there anything unusual about the customer's or Associate's conduct or behaviour in your dealings with them?
3. Are there unusual payment methods?
4. Unusual payment methods and unusual conduct of third parties with Group Stakeholders can be indicative that a transaction may not be as it seems.

How to raise a concern

Our employees have a responsibility to take reasonable action to prevent harm to KDGL and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act and the tax laws of wherever we operate brings harm to KDGL and will not be tolerated.

You are responsible for properly following KDGL's policies and procedures. These should generally ensure that all taxes are properly paid. If you are ever asked by anyone either inside or outside our Group to go outside our standard procedures, this should be reported without delay, as someone may be attempting to evade tax. Should this not be raised with the Group then the disciplinary procedure maybe invoked.

Not reporting suspicions?

This should never happen. If there is any suspicion of any intention to evade tax and the transaction if nevertheless finalised, the Group can be criminally prosecuted, subject to a large fine and be publicly named and shamed.