

## ANTI-FACILITATION OF TAX EVASION POLICY

### ABOUT THIS POLICY

The Restaurant Group is committed to conducting all business dealings in an honest and ethical manner, acting professionally and with integrity. TRG takes a zero-tolerance approach to tax evasion, whether under UK law or under the law of any foreign country, and the facilitation thereof by employees or other associated persons. As such, and in light of the Criminal Finances Act 2017, TRG has adopted a statement of corporate values on Anti-Facilitation of Tax Evasion.

TRG expects our employees, and all those who have, or seek to have, a business relationship with the Company to act in a way which is consistent with this Anti-Facilitation of Tax Evasion value statement, and to adhere to the highest standards of integrity.

### WHO MUST COMPLY WITH THIS POLICY?

This policy applies to all persons working for TRG or any subsidiary company, or on the Company's behalf in any capacity. This includes all employees at all levels, directors, officers and associates, whether permanent, fixed term, temporary worker, contractor, consultant, apprentice, casual worker or other person associated with TRG, regardless of location or function.

Any persons in violation of this policy may be subject to disciplinary action and may have their employment terminated. Any persons who facilitate the criminal evasion of taxes, or evasion of foreign tax, may be prosecuted and may attract criminal liability for TRG, which could result in fines or imprisonment as well as causing damage to TRG's reputation. TRG therefore takes these responsibilities seriously and expects the same of its employees and other associated persons.

### WHAT IS FACILITATION OF TAX EVASION?

For the purposes of this policy:

**Associates** includes employees or an agent of TRG who is acting in the capacity of an agent, or any person who performs services for and on behalf of TRG 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 involved 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).

Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the Tax Evasion is facilitated by a person acting in the capacity of an “associated person” to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the Tax Evasion by the taxpayer. If the associated person accidentally, ignorantly or negligently facilitates the Tax Evasion, then the corporate offence will not have been committed. However, a deliberate failure to report suspected Tax Evasion, or “turning a blind eye” to suspicious activity could amount to criminal facilitation of Tax Evasion.

The Company does not have to have deliberately or dishonestly facilitated the Tax Evasion itself. The fact that the associated person has done so creates the liability for the Company.

## **YOUR RESPONSIBILITIES**

You must ensure that you read, understand and comply with this policy. The prevention, detection and reporting of Tax Evasion and Foreign Tax Evasion are the responsibility of all those working for TRG.

You are required to avoid any activity that might lead to breach of this policy. You are encouraged to notify your line manager if you believe or suspect that a breach of this policy has occurred or may occur at the earliest possible stage.

If you become aware of any fraudulent evasion of tax by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax, or you suspect that any fraudulent evasion of tax has occurred or may occur, you must notify your line manager or report it in accordance with the Whistleblowing Policy immediately.

Employees in leadership and management positions are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

The Group Board of Directors has overall responsibility for ensuring that this policy complies with the Company’s legal obligations, and that all employees and associates comply with it. This policy may be varied at any time at TRG’s discretion. The Anti-Facilitation of Tax Evasion Policy is covered in the Tax Strategy, as found on the Company’s website. The Tax Strategy is updated and approved annually by the Board.

The Chief Financial Officer, Group Finance Director and Group Financial Controller have primary and day-to-day responsibility for implementing this policy, monitoring its use and effectiveness, and auditing internal control systems and procedures to ensure they are effective in preventing the facilitation of Tax Evasion and Foreign Tax Evasion.

## **WHAT YOU MUST NOT DO**

Employees and Associates must adhere to TRG’s Anti-Facilitation of Tax Evasion Policy at all times.

It is not acceptable for employees and Associates 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;
- d) Engage in any other activity that might lead to a breach of this policy;
- 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) Commit an offence under the law in any part of the UK consisting of being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax.

The above activities are entirely unacceptable whether:

- You do them directly or through an intermediary
- They are carried out in the UK or elsewhere in the world
- They are done in your own name or on behalf of TRG

## PROTECTION

Individuals who raise concerns or report another's wrongdoing may be concerned about possible repercussions. TRG encourages openness and anyone who raises genuine concerns in good faith under this policy will be supported.

TRG is committed to ensuring no one suffers any detrimental treatment, such as dismissal, disciplinary action, threats or other unfavourable treatment, as a result of:

- a) refusing to take part in, be concerned in, or facilitate Tax Evasion or Foreign Tax Evasion by another person;
- b) refusing to aid, abet, counsel or procure the commission of a Tax Evasion offence or a Foreign Tax Evasion offence by another person; or
- c) reporting in good faith their suspicion that an actual or potential Tax Evasion offence or a Foreign Tax Evasion offence has taken place or may take place.

## TRAINING AND COMMUNICATION

Employees in leadership and management positions must ensure that all employees reporting to them understand and comply with this policy and, if in doubt, carry out appropriate training as and when required. If support is required in providing this training please contact the Head of Tax.

Each individual employee at TRG is responsible for ensuring that they read, understand and comply with this policy.

TRG will ensure that mandatory training on this policy is offered to those employees, workers and associated persons who have been identified as being at risk of exposure to criminal Tax Evasion and Foreign Tax Evasion.

TRG has developed an online course that all employees joining in the Buying Team, Finance Team and People Team are required to complete. This course will be maintained and updated regularly.

TRG's zero-tolerance approach to Tax Evasion and Foreign Tax Evasion must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate after that.

## BREACHES OF THIS POLICY

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

TRG may terminate business relationships with other individuals and organisations working on TRG's behalf if they breach this policy.

**Reviewed/updated: July 2025**

**Approved for renewal by the TRG Board: 30 July 2025**