

---

# **Corporate Criminal Offence Policy**

---

**January 2026**

## Corporate Criminal Offence Policy

### Scope

This policy applies to all employees of Danny Sullivan Group Limited (DSG) and its subsidiaries (Danny Sullivan & Sons Ltd, Diamond Construction & Engineering Recruitment Limited, and Danny Sullivan Group Academy Limited), contractors, workers, agency workers, volunteers and visitors.

### Introduction

It is the policy of DSG to conduct all our business in an honest and ethical manner and to maintain the highest ethical standards.

DSG takes a zero-tolerance approach to tax evasion. This type of conduct is prohibited whether committed or facilitated by employees or anyone else acting on behalf of the Group.

The purpose of this policy – issued as part of our response to the Criminal Finance Act 2017 and the corporate criminal offence (**CCO**) is to:

- a. Set out our responsibilities, and the responsibilities of those working for DSG, in observing and upholding DSG's position on the facilitation of tax evasion; and
- b. Provide information and guidance to those working with DSG on how to recognise and deal with tax evasion issues.

In this policy, associated person means employees, agents and other persons who perform services on behalf of DSG such as contractors, suppliers, agents and intermediaries.

Third party means any individual or organisation that is not an associated person.

### What is tax evasion?

Fraudulent tax evasion is a crime and involves dishonest behaviour. A person behaves dishonestly if they know or ignore a liability to pay tax but decide not to declare or pay it. Dishonest behaviour may involve a person simply deciding not to declare the money they make or may involve someone deliberately trying to hide the source of money, or even intentionally misrepresenting where money came from.

Fraudulent tax evasion does not arise where a person makes a mistake or is careless. There needs to be dishonest intent.

### What is the facilitation of tax evasion?

CCO offences can apply to DSG where there has been fraudulent tax evasion facilitated by an associated person.

The facilitation comprises being knowingly concerned in, or taking steps with a view to, the fraudulent tax evasion of another as well as aiding, abetting, counselling or procuring another person's offence of tax evasion. The associated person does not commit a tax evasion offence when they inadvertently facilitate another's tax evasion provided reasonable steps have been taken to identify that evasion taking place.

Examples of the facilitation of tax evasion include:

- An associated person knowingly processing invoices from a supplier showing a false VAT number.
- An associated person agreeing to invoice a different offshore customer entity who did not receive the supply who obtains a VAT advantage from doing so.
- Gross payments to a contractor who is in fact an employee under the UK off payroll working regulations where NIC and PAYE should have been withheld.

### Who is covered by this policy?

All associated persons must comply with this policy

### Consequences of a breach of this policy

The penalties under CCO include an unlimited financial penalty and/or ancillary orders such as confiscation orders or serious crime prevention orders. Non-compliance could result in criminal investigation by HMRC with any UK prosecutions being brought by the Crown Prosecution Services (CPS).

In addition to the implications of a prosecution or resulting regulatory action DSG could be excluded from tendering for all public contracts and certain private contracts and face severe reputational damage

Any breach of this policy may result in disciplinary action as well as a potential personal criminal liability

### Your responsibilities

You must ensure that you read, understand and comply with this policy.

Mandatory DSG training on the policy is being developed and will be rolled out shortly.

The prevention, detection and reporting of the facilitation of tax evasion is the responsibility of all DSG associated persons

DSG'S zero-tolerance approach to tax evasion will be communicated to all suppliers, contractors and business partners as appropriate.

### Compliance and reporting

Any suspected breaches of the policy or suspected cases of the facilitation of tax evasion should be reported to the Group General Counsel & Company Secretary ([russelld@dannysullivan.co.uk](mailto:russelld@dannysullivan.co.uk)) or via DSG appointed AAB Whistle Service <https://fileaconcern.org/dannysullivan> or 0800 026 0466

### Responsibility for this Policy

The Finance Director, on behalf of the Board, has overall responsibility for ensuring this policy complies with the obligations. The policy is owned by the General Counsel & Company Secretary with implementation, monitoring and training being provided by the Training Team. Management at all levels are responsible for ensuring that those reporting to them are made aware of and understand the policy and are given adequate and appropriately regular training.

### Monitoring and review

The Board will monitor the effectiveness of the policy and will regularly (and at least every 12 months) consider its suitability, adequacy and effectiveness.

**1<sup>st</sup> February 2026**

**(Next mandatory review due on or before 31st January 2027)**



**Russell Deards**  
**General Counsel & Company Secretary**  
**January 2026**