

## SIS Group – Corporate Criminal Offence policy

### Background

The Criminal Finances Act came into force on 30 September 2017 and introduced the Corporate Criminal Offence (CCO) of the failure to prevent the criminal facilitation of tax evasion.

The HMRC Guidance in respect of the Corporate Criminal Offence legislation states:

*“The Government believes that [businesses] should be criminally liable where they fail to prevent those who act for, or on their behalf from criminally facilitating tax evasion.*

*The offences will be committed where a relevant body fails to prevent an associated person criminally facilitating the evasion of a tax, and this will be the case whether the tax evaded is owed in the UK or in a foreign country.”*

The legislation applies to all taxes – personal and corporate tax – and includes other taxes such as VAT, Customs Duties, National Insurance Contributions etc.

Criminal prosecution of the business, unlimited financial penalties and reputational damage to the business can result if we fail to comply with this law (and individuals can be prosecuted for tax fraud or facilitating tax fraud under pre-existing criminal legislation).

### Definitions

- **SIS Group** means Sports information Services (Holdings) Limited and its subsidiaries.
- **Associated persons** include employees, contractors, sub-contractors, suppliers and agents, and their employees, agents or service providers. An associated person can be an individual or an incorporated body.

### Purpose

The purpose of this policy is to communicate SIS Group’s approach to the above CCO legislation.

A criminal offence is committed under this legislation where an associated person of SIS deliberately and dishonestly facilitates a taxpayer evading tax, and SIS has not put in place reasonable preventative procedures.

### Key principles

The following basic principles are applied by SIS Group :

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with SIS Group from facilitating tax evasion. Our key procedures comprise:
  - Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place;

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#### Registered Office

2 Whitehall Avenue  
Kingston  
Milton Keynes  
MK10 0AX  
United Kingdom  
**+44 (0)1908 865252**

Suite Z, 82 Portland Place  
Entrance on Devonshire Street  
London  
W1B 1NS  
United Kingdom  
**+44 (0)207 462 2000**

9th Floor, Blue Tower  
MediaCityUK  
Salford  
M50 2ST  
United Kingdom  
**+44 (0)161 662 6700**

Sports Information Services  
(Holdings) Limited.

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VAT number: GB 627 8377 03

- Providing training to our staff and being clear about the consequences if a person associated with SIS Group facilitates tax evasion;
- Operating existing, and implementing new, procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement;
- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion;
- Where internal investigations indicate a person associated with SIS Group has facilitated tax evasion, they will be reported to the authorities and SIS Group will fully support prosecution to the fullest extent of the law;
- Not to use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

### Responsibilities

- All persons associated with SIS Group are responsible for adhering to this policy
- All employees / contractors / business partners are responsible for not facilitating tax evasion of taxpayers
- The Board is responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance

### Confidential Reporting

SIS Group requires that associated persons remain vigilant in preventing, detecting, and reporting tax evasion in all aspects of the business.

Any issues or concerns should be reported, as soon as possible to the Group Financial Controller, or Chief Financial Officer or, if preferred, to a senior member of staff of your choosing.

Any such reports will be investigated both promptly and discreetly, and also in line with the process detailed in the SIS whistleblowing policy.

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