OSCAR MAYER

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Group Corporate Criminal Offence Policy

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This policy applies to all individuals working for or on behalf of OM UK Holdco Limited and its subsidiary companies from time to time, including employees, workers, directors, agency workers and contractors, unless otherwise specified.

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1. Introduction

This Policy covers our approach in Oscar Mayer Group (UK) and each of our group entities.

It is Oscar Mayer's policy to conduct all its business in a legal, honest and ethical manner. We take a zero-tolerance approach to tax evasion and are committed to ensuring that the business complies with all applicable tax laws and implements and enforces effective controls and procedures to prevent tax evasion.

We will uphold all laws relevant to preventing tax evasion. We are bound by the Criminal Finances Act 2017 which includes two corporate criminal offences relating to tax evasion.

The Group has a detailed corporate criminal offence policy which sets out our responsibilities, and of those working for us, in upholding our position on the prevention of the facilitation of tax evasion. The policy provides information and guidance to those working for us on how to recognise and deal with issues in connection with tax evasion.

The board of directors of Oscar Mayer Group has overall responsibility for ensuring the policy complies with our legal and ethical obligations, and that all those under our control comply with it. The Executive Leadership Team will ensure that such resources, facilities, finances, information, instruction and supervision are provided, as is necessary, to minimise the risk of non-conformity and to maintain a culture of the highest standards and performance throughout the Group.

The CFO has primary and day-to-day responsibility for implementing the policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal procedures to ensure they are adequate for CCO purposes. Management at all levels are responsible for ensuring those reporting to them understand and comply with the policy.

All employees and contractors are expected to co-operate with Oscar Mayer in the implementation of the policy and to report any suspicion of non-conformance, providing suitable channels of communication in accordance with a common "Speak-up" policy.

This Oscar Mayer Policy Statement is continually being monitored and developed and will be formally reviewed annually, though on exception, amendments may be implemented at other times as required by legislative changes, risk factors or work practices.

Ian Toal

Chief Executive Officer

January 2026

2. Policy Statement

It is the policy of Oscar Mayer Group (the Group) to conduct all of our business in an honest and ethical manner and to maintain the highest ethical standards. The purpose of this policy is to set out the Group standards and policy in respect of the Criminal Finances Act 2017 and the corporate criminal offence (CCO).

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

The purpose of this policy is to:

a) Set out the Group's responsibilities, and the responsibilities of those working for the Group, in observing and upholding the Group's position on the facilitation of tax evasion; and
b) Provide information and guidance to those working with the Group 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 the Group such as contractors, suppliers, agents and intermediaries.

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

3. Who is Covered by the Policy?

All employees are covered but specifically for governance control: Any associated person who has financial or operational influence over Oscar Mayer in their role.

This includes:

- All finance roles
- All sales, commercial and procurement roles
- All People and payroll roles
- All inventory control and all stock, parts, materials or service ordering PO control roles
- All senior management from the role of Manager and above.

4. Consequences of Breach of this Policy

The UK enacted the Criminal Finances Act effective 30 September 2017. The Act creates a corporate criminal offence for the failure to prevent the facilitation of tax evasion. 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). Any offence

committed outside of the UK under CCO will be investigated by the Serious Fraud Office (SFO) or National Crime Agency and prosecutions will be brought by either the SFO or the CPS.

In addition to the implications of a prosecution or resulting regulatory action the Group 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 actions as well as a potential personal criminal liability.

5. Definition of 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.

6. Definition of the Facilitation of Tax Evasion

CCO offences can apply to the Group 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 in order to identify that evasion taking place.

Generic examples of the facilitation of tax evasion could include:

i. An associated person knowingly processing invoices from a supplier showing a false VAT number;

ii. 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;

iii. Gross payments to a contractor who is actually an employee under the UK off payroll working regulations where NIC and PAYE should have been withheld.

7. Your Responsibilities

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

All governance control employees must successfully review and acknowledge this CCO policy and their role in ensuring adherence in the Oscar Mayer training portal.

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

The Group’s zero-tolerance approach to tax evasion must be communicated to all suppliers, contractors and business partners at the outset and as appropriate thereafter.

8. Compliance and Reporting

Any suspected breaches of the policy or suspected cases of the facilitation of tax evasion should be reported to the Group CFO or via the confidential whistleblowing procedures.

9. Responsibility for the Policy

The Chief Financial Officer, on behalf of the Board, has overall responsibility for ensuring this policy complies with the obligations. The policy is owned by the Chief Financial Officer with implementation, monitoring and training being provided by Group Finance. Management at all levels are responsible for ensuring that those reporting to them are made aware of and understand the policy.

10. Monitoring and Review

The Board will monitor the effectiveness of the policy and will regularly consider its suitability, adequacy and effectiveness.