Policy Statement: Prevention of Facilitation of Tax Evasion

This policy statement summarises ITV's approach to preventing tax evasion and the facilitation of tax evasion. It is separate from the full policy, which sets out detailed legal context, procedures and responsibilities.

Tax evasion is the criminal non-payment or under-payment of tax. At ITV, we have zero tolerance for tax evasion and its facilitation (i.e. enabling third parties to evade tax). We are committed to complying with the UK Criminal Finances Act 2017 and equivalent laws internationally. ITV will not tolerate anyone acting for us or on our behalf evading tax or assisting others in doing so, and we must all take reasonable steps to prevent this from happening.

What are we trying to achieve?

We want to prevent anyone working with, for or on behalf of ITV from engaging in or enabling tax evasion. Our goal is to comply with the law, protect ITV, and act with integrity in all financial dealings.

Why does it matter?

Tax evasion, facilitating tax evasion and failing to prevent the facilitation of tax evasion are all criminal offences. ITV and anyone involved could face serious consequences, including criminal prosecution, unlimited fines, reputational damage and termination of contracts. Even ignoring suspected misconduct can be enough to trigger liability.

What are our roles?

Finance and Corporate Compliance define the policy and guidance to support the prevention of tax evasion and its facilitation and to set expectations for the business. Managers must make sure their teams understand the risks and complete mandatory training. Everyone must be alert to red flags, follow ITV's procedures, and report any concerns.

What do we expect from you?

These key points are not intended to be exhaustive. For full details, please read the policy.

Do	Don't
• Complete annual mandatory training on economic crime, which covers tax evasion • Carry out due diligence when dealing with third parties and include appropriate wording in contracts ***(speak to Legal & Business Affairs for guidance)*** • Keep accurate financial records and follow ITV processes for payments • Be alert to red flags such as offshore payment requests, inaccurate accounting, overly complex transactions or inconsistent records • Report any suspicious behaviour immediately to the key contacts listed below.	• Ignore unusual or suspicious financial requests • Agree to transactions that bypass normal approval channels • Underreport or misstate financial information • Ignore potential misconduct — inaction can still be a breach

Who can you speak to?

If you have any questions or concerns, contact **Legal & Business Affairs**, **Finance** or the **Head of Corporate Compliance**. You can also raise concerns anonymously through ITV's **Speaking Up channels**. ITV will not tolerate retaliation against individuals that raise reports made in good faith, and will take appropriate action where necessary

Prevention of Facilitation of Tax Evasion Policy

Policy Owner:
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Policy Manager: Ed Cotton
Approver: ITV Risk Committee
Approval date: 18 September 2025

1. Introduction

ITV is committed to maintaining the highest standards of legal and ethical compliance and this commitment includes preventing tax evasion and the facilitation of tax evasion.

In line with ITV's zero-tolerance approach to economic crime, this policy establishes roles and responsibilities and how we expect those working with us, for us, or on our behalf to behave. It provides information and guidance on how to recognise, report and address any suspicious activities or behaviours.

This policy should be read in conjunction with ITV's policies on: Anti-Bribery & Corruption; Anti-Money Laundering, Counter-Terrorist Financing and Anti-Fraud; and Sanctions.

The ITV ExCo has overall responsibility for overseeing compliance with this policy.

2. Who does this Policy apply to and what are your Responsibilities?

This is a globally applicable policy. It applies to everyone working with, for or on behalf of ITV, or providing services to ITV, at all levels, including employees (whether permanent, fixed-term or temporary), freelancers, consultants, contractors, trainees, secondees, agency staff, volunteers and interns, whether located in the UK or internationally.

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

The prevention, detection and reporting of potential tax evasion or its facilitation are the responsibilities of all those working with us, for us or on our behalf. Everyone is required to avoid any activity that might lead or amount to a breach of this policy. You must notify ITV as soon as possible if you believe or suspect that a conflict with, or breach of, this policy has occurred or may occur in the future. Please refer to the Speaking Up section of this policy for details of how to raise any concerns.

3. What are the Consequences of Non-Compliance?

The potential consequences of being involved in tax evasion or its facilitation may include criminal penalties for both individuals and companies, for example imprisonment and/or unlimited fines, along with considerable reputational damage. In certain circumstances, ITV itself can also be subject to criminal prosecution for failing to prevent the facilitation of tax evasion.

ITV takes adherence to this policy seriously. A breach of this policy may result in disciplinary action (which may include reprimand, probation or suspension), termination of employment or your contract with ITV and/or legal action.

4. What are Tax Evasion and the Facilitation of Tax Evasion?

Tax Evasion

Tax evasion is the illegal non-payment or underpayment of tax. It can be achieved by misrepresenting or concealing income, assets or other financial information to reduce tax liability.

Under the UK's Criminal Finances Act 2017, there are corporate criminal offences relating to the failure to prevent the facilitation of tax evasion. The legislation applies to all "relevant bodies", which includes most companies and partnerships.

Under the Act, actions by foreign subsidiaries of a UK company can create liability for the UK parent company in certain circumstances. Accordingly, all ITV businesses in international markets are expected to comply with this policy.

Facilitation of Tax Evasion

The facilitation of tax evasion includes: being knowingly concerned in, or in taking steps with a view to, the illegal evasion of a tax by another person; or aiding, abetting, counseling or procuring the commission of a tax evasion offence. Facilitation does not have to be proactive and ignoring it is sufficient to trigger the offence.

Failure to prevent the Facilitation of Tax Evasion

Under the UK Act, there are two further corporate offences of failing to prevent the facilitation of tax evasion: (1) where **UK tax** is evaded; and (2) where **foreign tax** is evaded:

1. ITV would be guilty of an offence if a person evades UK tax and another person, while acting as an "associated person" of ITV, deliberately and dishonestly facilitates the tax evasion and ITV fails to prevent that "associated person" from doing so. This will apply to ITV companies globally if UK tax has been evaded.

2. ITV would be guilty of an offence if a person evades foreign tax (the evasion of which would also be tax evasion in the UK) of any kind and another person, while acting as an "associated person" of ITV, deliberately and dishonestly facilitates the tax evasion and ITV fails to prevent that "associated person" from doing so. The "associated person" of ITV would need to be a UK resident, an overseas resident with a UK permanent establishment, or an overseas resident located in the UK at the time when the tax evasion was committed.

As with the equivalent offences under UK legislation relating to bribery and fraud, an "associated person" will be anyone who is an employee, agent or subsidiary of ITV, or anyone who performs services for or on behalf of ITV. This could include agents, intermediaries or consultants, whether they are employed by ITV or not. Liability under the "failure to prevent" offence could arise when someone acting for or on behalf of ITV assists someone to evade tax in the UK or overseas.

Even in circumstances where the UK Act may not strictly apply in a particular international market, all ITV businesses worldwide must comply with this policy and any local laws in other jurisdictions in which we operate that contain similar offences.

5. What is the "Reasonable Procedures" Defence?

Under the UK Act, a company has a defence against prosecution for failure to prevent the facilitation of tax evasion where it can demonstrate that it had reasonable "prevention procedures" in place when the facilitation of tax evasion occurred. These are procedures designed to prevent associated persons from committing tax evasion or facilitation offences.

The UK tax authority HMRC's guidance is that the following six principles should inform the prevention procedures which an organisation puts in place:

1. **Risk Assessment**
   A comprehensive assessment of the risk of tax evasion and its facilitation should be undertaken.

2. **Proportionality**
   Formal policies and practical procedures that reflect the nature and complexity of the business,and the risks posed, should be implemented.

3. **Top Level Commitment**
   The relevant body should be able to demonstrate the commitment of its senior management to the principles of prevention.

4. **Due Diligence**
   Due diligence should be performed in respect of associated persons although the level of due diligence may vary depending on the assessed level of risk.

5. **Communications and Training**
   Policies for managing risk should be communicated, embedded and understood effectively throughout the organisation and in its external communications.

6. **Monitoring and Review**
   The organisation should monitor and review its prevention procedures and make improvements where necessary.

6. ITV Policy and Procedures

ITV has a zero tolerance policy towards tax evasion and is committed to establishing and maintaining effective arrangements to prevent and detect attempts to facilitate tax evasion using financial transactions with ITV.

If you suspect that tax evasion or facilitation activity is taking place or has taken place, or become concerned about your involvement in any such activity, you must disclose it as soon as possible to the Head of Corporate Compliance, the Chief Financial Officer or your local ITV company's Director of Finance.

ITV performs risk assessments of its business, focusing on its operations, and in particular controls around supplier onboarding and contracting, payment processes, sales agreements and invoices, to help ensure that there are no opportunities for somebody acting on behalf of the business to assist a third party in evading tax. Suppliers include freelancers and individuals engaged by ITV through personal service companies.

ITV's businesses must implement the following policies and procedures:

- **Code of Ethics & Conduct** – this must be incorporated into employees' employment terms. The Code includes specific reference to tax evasion and the facilitation of tax evasion and explains how to mitigate risk and flag concerns.

- **Contractual Provisions** – clauses requiring counterparties to specifically state that they comply with applicable tax legislation must be included in contracts with third parties, including purchase order terms and conditions.

- **Due Diligence** – Questions regarding a supplier's tax evasion policies and procedures must be included in due diligence questionnaires issued to new suppliers where spend is in excess of £100K.

- **Training** – All employees and other individuals requested to do so must complete ITV's annual mandatory training modules, including the modules on Economic Crime & Fraud, which covers tax evasion and its facilitation, and the Code of Ethics & Conduct. They include information on ITV's Speaking Up processes for raising concerns.

- **Monitoring** – Annual risk assessments must be conducted to identify changes to the risk profile of the business over time, and consequent improvements to tax evasion and facilitation prevention procedures must be made to ensure they remain reasonable.

7. Red Flags

Tax evasion or its facilitation could occur at any point in your business activities and you must therefore be vigilant at all times. However, there are certain activities you may undertake, including financial transactions, and certain points in time when you must be particularly vigilant as the risk of tax evasion or its facilitation could potentially be higher.

Red flags are warning signs or indicators that suggest the possibility of criminal activity and can include:

- **Underreporting Income:** Consistently reporting significantly lower income than expected or for previous years.
- **Offshore Accounts:** Requesting payment through undisclosed offshore accounts or assets to potentially conceal income from tax authorities.
- **Overstating Deductions:** Exaggerating or inflating deductions or business expenses to reduce taxable income.
- **Unreporting Cash Transactions:** Frequent large cash transactions without proper documentation or reporting.
- **Complex Transactions:** Engaging in overly complex or convoluted financial transactions that lack a clear or legitimate purpose.
- **Inconsistent Financial Records:** Maintaining inconsistent or inaccurate financial records, making it difficult to verify income and expenses.

While the presence of one or more red flags does not necessarily confirm the existence of tax evasion or its facilitation, they should prompt further scrutiny.

REMEMBER: The list of red flags above is non-exhaustive. If something doesn't feel right, you should discuss your concerns with your line manager, a member of the Finance team, your People contact, your Legal & Business Affairs team or the Head of Corporate Compliance.

8. Record Keeping

ITV businesses must keep financial records and have appropriate internal controls in place which evidence the business reason for making or receiving payments to or from third parties. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties should be prepared and maintained with strict accuracy and completeness.

9. Training

All ITV employees and other individuals requested to do so must complete ITV's annual mandatory training on Economic Crime & Fraud, which covers the prevention of tax evasion and its facilitation, and on the Code of Ethics & Conduct.

10. Monitoring and Review

ITV will monitor the effectiveness and review the implementation of this policy at least annually, which will include consideration of its suitability and adequacy.

11. Speaking Up

If you have any concerns regarding a breach of this policy or how it is being applied in practice, you can raise them through ITV's Speaking Up channels. ITV has a Speaking Up policy to help you raise any concerns in the right way (including anonymously, if you wish). It can be found here.

Any genuine concerns will be investigated properly and the identity of the person raising the concern will be kept confidential. Anyone raising a concern in good faith will not be criticised or penalised in any way even if it is shown, after investigation, that they were mistaken. Any form of retaliation, reprisal or victimisation against anyone who has raised a concern will not be tolerated and will itself be treated as a serious disciplinary matter.

12. Questions

If you are unsure whether something amounts to an offence as outlined in this policy, suspect a breach of this policy by anyone in relation to their work for ITV or have any other queries relating to this policy, you should discuss your question with your Legal & Business Affairs or Finance teams or the Head of Corporate Compliance.

Version	Date	Author	Summary of Changes
September 2025	09.09.25	Ed Cotton	Updates to wording and for alignment with legal requirements.