





Prevention of Criminal Facilitation of Tax Evasion

Persimmon plc is one of the UK's leading house builders with regional offices throughout the country. All employees and third parties working for Persimmon are required to comply with the Criminal Finances Act 2017.

Introduction

Persimmon values its reputation for complying with all aspects of UK tax law. The Group aims to limit its exposure to criminal facilitation of tax evasion by:

- Communicating a clear tax evasion policy to all employees so that they can recognise and avoid any involvement with any tax evasion
- Encouraging its employees to report any suspicion of tax evasion, providing them with channels of communication and ensuring reports are treated appropriately
- Taking appropriate action against any individual and parties involved in criminal tax evasion or facilitating tax evasion

The Policy

The Group prohibits any criminal facilitation of tax evasion by any person associated with Persimmon, being an employee, agent or other person who performs services for and on behalf of Persimmon.

Whistleblowing/Employee Responsibility

The prevention, detection and reporting of criminal tax evasion is the responsibility of all employees throughout the Group. Employees can report confidentially any suspicion of tax evasion via the Group's whistleblowing line on 0800 0147 060 or email whistleblower@persimmonhomes.com.

Contacts

If anyone is in doubt as to whether a potential act constitutes tax evasion in the first instance this should be referred to their line manager. If an employee is uncomfortable with the reporting route please contact the Group Tax and Treasury Department on 01904 543064.

Jeff Fairburn Group Chief Executive Updated: 16 February 2018