

## Anti-facilitation of tax evasion policy

Linnaeus Group Limited ("Linnaeus") is committed to maintaining the highest standards of ethics and integrity in the conduct of its business.

Dishonest tax evasion deprives governments of the revenues they need to provide vital public services. We expect the businesses and people we engage with to comply with their tax obligations. We will not tolerate any of our employees, agents or business partners knowingly assisting or encouraging tax fraud by any of customers, suppliers or others that we do business with anywhere in the world.

We are committed to the following principles:

- We will carry out business fairly, honestly and openly.
- We will not provide services or sell goods where we know or suspect them to be being misused or abused by a customer for the purposes of fraudulent tax evasion.
- We will not buy services or goods from any supplier where we know or suspect them not to be properly declaring their income or any relevant tax and duties in connection with those activities.
- Any employee found to be in breach of these principles will face disciplinary action or sanction.
- No employee will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale or purchase of services and goods where they suspect or know tax evasion to be taking place. Our clear policy is not to engage in transactions where tax evasion is present or suspected to be present, even if it may result in us losing business.
- We expect our agents and others who represent us also to commit to these principles.
- We are committed to an ongoing programme to counter the risk of our being involved in the facilitation of tax evasion.

We also operate a strict policy to ensure that we do not assist our customers, suppliers, other business partners, employees and contractors to engage in aggressive tax avoidance. If we have any doubts, we will refer the issue to our Group Tax function for review.

Any concerns relating to a breach of this policy should be reported to the Head of Financial Reporting: [finrep@linnaeusgroup.co.uk](mailto:finrep@linnaeusgroup.co.uk)

Bart Johnson

Chief Executive Officer  
Date: 22 February 2021