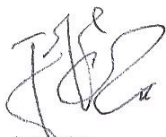


Anti-Facilitation of Tax Evasion Policy

Vaculug has a zero-tolerance approach to tax evasion and the facilitation of tax evasion offences and this policy is endorsed by our senior management. We expect the organisations, businesses, and people we engage with to comply with their tax obligations. We do not tolerate any of our employees, suppliers, agents or business partners benefiting from or knowingly assisting or encouraging tax evasion or fraud.

Our commitment to ensuring that all appropriate taxes are paid by us and those who we do business with, includes:

- Complying with all relevant laws;
- Carrying out business fairly, honestly and openly;
- Refusing to provide our services where we know or suspect them of being misused or abused by a supplier for the purposes of tax evasion; nor will we aide, facilitate or support actions which assist in evasion of tax liabilities;
- Not buying services or goods from any supplier where we know or suspect them not to be properly declaring their income and any relevant tax and duties in connection with those activities;
- Implementing and monitoring a programme to counter the risk of us being involved in the facilitation of tax evasion.
- We will not engage in transactions which we know or suspect facilitates tax evasion, even if it may result in us losing income.



Jorge Crespo
Managing Director