

## TAX EVASION PREVENTION POLICY

### Tax Evasion

Lyndhurst does not condone, encourage, or support tax evasion, and is committed to implementing procedures to prevent anybody employed or contracted to Lyndhurst or acting on Lyndhurst's behalf facilitating the evasion of tax.

### Preventing the facilitation of Tax Evasion

Lyndhurst has in place a Code of Conduct, applicable to all employees working on behalf of Lyndhurst, to ensure they comply with applicable laws and act in accordance with our values and business principles.

We have a whistle-blowing procedure in place for all employees in Lyndhurst and for third parties with whom Lyndhurst has a business relationship (such as customers, suppliers, agents) to raise concerns and report instances of potential non-compliance with our values and principles, in full confidence and without fear of reprisal.

We believe the existing Code of Conduct and supporting ethics and compliance framework provides a robust base for preventing the facilitation of tax evasion. However, we acknowledge the potential for this risk given the complexity of our business activities, the range of jurisdictions in which we operate, and the number of third parties with whom we have a business relationship.

Building on our existing Code of Conduct and ethics and compliance framework, we will work to ensure that employees, or other parties working for Lyndhurst are aware of their responsibilities and are provided with the tools to identify indicators of possible tax evasion and respond appropriately.

This statement does not in any way indicate a change in our stance on the facilitation of tax evasion but seeks to make explicitly clear that such offences are, and always have been, against Lyndhurst's principles and policies. Lyndhurst has decided to make this statement publicly following the introduction of the Corporate Criminal Offence: Preventing the Facilitation of Tax Evasion by the United Kingdom on 30 September 2017.

Managing Director.....*M. Mair*.....

Date.....*14-3-24*.....