

### **Anti-Facilitation of Tax Evasion Statement**

The scope of this policy statement extends to all Group activities. It covers all Group sites and offices, in the Isle of Man, Brazil, Malaysia and Singapore, as well as all its subsidiaries, which include:

- Valeberg Ltd
- Valeberg Capital Ltd
- Valeberg Commodities Ltd
- Valeberg Ecosolutions Ltd
- Valeberg Engineering Ltd
- Valeberg Property Management Ltd
- Valeberg Telecom Ltd
- Valevox Ltd

At the core of Valeberg Group's values is a commitment to upholding the rule of law and conducting business with integrity and ethics.

Our Businesses operate from the Isle of Man, a low-tax country and fulfil our obligations to the Isle of Man Assessor of Income Tax and the Collector of VAT & Customs.

We recognise the importance of cultivating a positive culture of compliance and take a zero-tolerance approach to tax evasion and the facilitation of tax evasion.

Our culture and approach are supported by an internal policy prohibiting tax evasion or its facilitation, which is communicated and enforced throughout our Group.

Valeberg's Management Board has approved this statement on behalf of the Group.

#### **Darren J Harris**

Founder / Managing Director

For and on behalf of the Valeberg Group of Companies

1<sup>st</sup> August 2025