



## Corporate Statement on the Prevention of the Facilitation of Tax Evasion

Linear Investments Limited ('Linear') takes its responsibilities to prevent tax evasion seriously. At the core of Linear's values is a commitment to upholding the integrity of the financial markets and conducting business ethically

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.

We are fully committed to complying with all legislation and applicable guidelines designed to prevent tax evasion and the facilitation of tax evasion. We will not tolerate any of our Directors, employees, agents or business partners knowingly assisting or encouraging tax fraud by any of the clients, suppliers or others that we do business with anywhere in the world

Tax evasion is not a victimless crime. 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.

Our culture and approach are supported by an internal policy prohibiting tax evasion, or its facilitation, which is communicated and enforced throughout our firm. We are committed to educating staff to ensure they are aware of the issues and how to prevent any involvement in facilitating tax evasion.

Jerry Lees  
Chairman

Paul Kelly  
Chief Executive Officer