

Anti-facilitation of tax evasion policy statement

ANTI-FACILITATION OF TAX EVASION POLICY STATEMENT

1. SCOPE AND INTRODUCTION

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 our customers, suppliers or others that we do business with anywhere in the world.

2. POLICY STATEMENT

We conduct our business activities with Integrity, Professionalism and Respect. These core values are central to maintaining the reputation of Wentworth Resources plc (the Company), its subsidiaries and our continued business success.

We do not tolerate, permit, or engage in the facilitation of tax evasion of any kind in our business dealings, in the UK or anywhere else in the world.

We consider compliance with anti-facilitation of tax evasion laws to be more than a legal requirement. Working with Integrity is one of our core values and anti-facilitation of tax evasion is at the heart of those values.

As set out in our Code of Conduct and Business Ethics, our principles can be summarised as follows:

- **DO 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.
- **DO NOT** buy 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.
- **DO** carry out business fairly, honestly and openly.
- **DO** exercise common sense when considering issues involving your conduct and the conduct of others acting on our behalf. For example:
 - Could the activity be considered dishonest, unethical or illegal?
 - Could there be other negative consequences?
 - Could harm be caused to Wentworth Resources' or your own reputation?
- **DO** follow our policies and procedures to conduct anti-facilitation of tax evasion due diligence on third parties prior to entering into agreements with them; and apply further risk based due diligence measures on an ongoing basis as required.
- **DO** raise any facilitation of tax evasion 'red flags' that you identify with your line manager or immediately to the Group Financial Controller, and/or under the Company's Speak Up/Reporting of Violation's Policy.

Any employee found to be in breach of these principles will face disciplinary action. No employee will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale or purchase of services or goods where they know or suspect 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 will not do business with others if they fail to commit to doing business without tax evasion.

We are committed to implementing effective systems and controls to counter the risk of our being involved in the facilitation of tax evasion.

Any concerns relating to a breach of this policy should be reported immediately to the Group Financial Controller, and/or under the Company's Speak Up/Reporting of Violation's Policy.

Katherine Roe

Chief Executive Officer

Date: 18 February 2021